



FILTON TOWN COUNCIL

ELM PARK | FILTON | SOUTH GLOUCESTERSHIRE | BS34 7PS

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Town Clerk: Lesley Reuben

Tel: 01454 866698

FULL COUNCIL MEETING (Finance & General Purposes) – All Town Council Members

08th April 2021

Dear Member

You are hereby summoned to A VIRTUAL meeting of the FULL COUNCIL (FINANCE & GENERAL PURPOSES) will be held on Tuesday 13th April 2021 at 7pm

Lesley Reuben is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/86299700632?pwd=Q3dkMFpURnJlVpdzJBbXd5SXloZz09>

Meeting ID: 862 9970 0632

Passcode: 723159

Dial by your location

+44 203 481 5240 United Kingdom

+44 203 901 7895 United Kingdom

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+44 208 080 6592 United Kingdom

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Passcode: 723159

Find your local number: <https://us02web.zoom.us/j/86299700632?pwd=Q3dkMFpURnJlVpdzJBbXd5SXloZz09>

Yours sincerely,

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

L.A.Reuben
Town Clerk.

Public and press are welcome to view all council meetings - member of the public joining the meeting will need to identify themselves and will be muted throughout the meeting unless invited to speak.

A G E N D A

Part 1

1. Apologies for Absence
2. Declarations of Interest
3. To approve the Minutes of the meeting held 9th March 2021 (pages1-2)

4. Matters of report arising from the minutes not otherwise covered by the Agenda
5. Public Participation – need to be sent to Town Clerk 48 hrs prior to meeting

6. New Bank Account Update (pages 3-5)
7. Audit Report (pages 6-18)
8. Real Living Wage Report (to be circulated prior to meeting)
9. Income & Expenditure Reports Month 11 (*pages 19-28*)
10. Balance Sheet Month 11 (*pages 29-31*)
11. Bank Reconciliation (pages 32-36)
12. Payments for information up to date (*page 37*)

Part 2 – Excluding Press and Public

13. Staffing Committee minutes and recommendations therein :
 - i) Staffing Committee minutes of meeting and 2nd March 2021
 - ii) DRAFT Staffing Committee minutes of meeting 6th April 2021 (page 38-39)

DRAFT

Minutes of the virtual meeting of the **FULL COUNCIL FINANCE & GENERAL PURPOSES** held on Tuesday 9th March 2021 held remotely via **ZOOM CONFERENCE CALLING**.

PRESENT: Cllrs: - D Collins, A Doyle, T Mewies, I Scott, A Monk, B Mead, A Kenyon, A Robinson,

ALSO PRESENT: L Reuben (Town Clerk) N Gould (Town Council Support Officer)

APOLOGIES: Cllrs: - K Briffett, M Chaudhry

NON-ATTENDANCE: - Cllrs: - C Wood,

F.179 APOLOGIES FOR ABSENCE: Cllrs apologies were noted.

F.180 DECLARATION OF INTEREST: Cllr Kenyon declared a personal interest in Four Towns Transport.

F.181 MINUTES: Minutes from the meeting held 09th February 2021 were approved as an accurate record.

F.182 MATTERS OF REPORT ARISING FROM MINUTES: There were none.

F.183 PUBLIC PARTICIPATION:

i) **HMO – Third Avenue** – The letter from the resident was discussed, it was noted that this had already been taken to South Gloucestershire Council and they were looking into all the concerns raised.

A councillor asked if this could be incorporated into the community plan, the Town Clerk noted that to be able to have any legal stance on planning the Town Council would need to produce a neighbourhood plan which feeds into the local plan and sets out the frameworks. It was proposed, seconded and **Agreed:** to instruct the Town Clerk to contact ALCA for advice on working towards creating a neighbourhood plan.

Action: Town Clerk

F.184 GRANT PAYMENTS: Two applications had been received from North Bristol Advice Centre and Four Towns Transport. The Council have a budget of £500 for NBAC and £1000 for Four Towns Transport. Both applications were requesting £1000 for works in Filton. It was proposed, seconded and agreed by all participating to award both applications a grant of £1000, NBAC would be awarded their £500 budget and an additional £500 from the section 137 grants budget.

Action: Town Council Office

F.185 INCOME & EXPENDITURE REPORTS MONTH 10: The reports were noted. The Town Council Office were asked to look into the below budget codes and come back to the next meeting and advise why they were currently over budget;
4024-102 (Subscriptions)
4005-901 (HR SLA)

F.186 BALANCE SHEET MONTH 10: The report was noted.

F.187 PAYMENTS FOR INFORMATION: The document was noted.

Part 2 excluding press and public.

F.188 STAFFING COMMITTEE MINUTES OF MEETING HELD 2nd MARCH: The minutes were noted as an accurate record.

Arising from minute 110 (Furlough Figures). The updated figures had been circulated prior to the meeting. Following discussion, it was proposed and seconded to not pay the additional 20% backdated to April 2020. An amendment to the original motion was put forward not pay the backdated 20% but to look to implications of paying the real living wage across the board. This was seconded and voted 6 in favour 2 abstentions.

The original motion was put to the vote and superseded by the amendment with 4 in favour, 2 against and 2 abstentions.

It was noted that the Town Council Office were waiting for the financial impact report to be received from South Glos payroll which would outline details of implementing the real living wage. This report would be brought to the first meeting after being received.

There being no further business the meeting closed at 8.10PM.

Service Tariff Current Account Charges



Unity Custom Account

Turnover per annum [†]	£2m+
Fee	Negotiated
Charged	Negotiated
Opening deposit	Minimum £500
Interest	No credit interest paid

Unity Current Account

Turnover per annum [†]	£100k - £2m
Fee	£6 per month plus 15p per individual credit and debit *
Charged	Quarterly
Opening deposit	Minimum £500
Interest	No credit interest paid
Turnover per annum [†]	Under £100k
Fee	£6 per month
Charged	Quarterly
Opening deposit	Minimum £500
Interest	No credit interest paid

[†] Turnover is the total value of credits into your account(s), excluding internal transfers, across a defined period of 12 months

* Credit and debit charges include manual Bank Giro Credits, Standing Orders in (Faster Payment in), other automated credits, cheques issued, Standing Orders out (Faster Payment out), internet bill payments (Faster Payment out), Direct Debits and other automated debits.

Tariff of Charges

Audit Letter	£35.00
Bank originated bill payment	£15.00
Bankers draft/cheque	£15.00
Bankers reference/status enquiry	£15.00
Certificate of balance	£15.00
CHAPS	£28.00
Copy cheque/deposit slip (per item)	£6.00
Copy statement (per statement)	£8.00
Stop cheque by phone	£15.00
by internet banking	£8.00
Trace missing funds	£25.00
Unauthorised overdraft letter (Where a payment has taken your account balance overdrawn, and we have honoured that payment, we will write to advise that the unauthorised overdraft rate has been applied to the overdrawn amount)	£10.00
Unauthorised overdraft rate	25% ABR (above base rate) per annum
Unpaid cheque in (Where drawer's bank has returned a cheque unpaid, which you had previously deposited)	£6.00
Unpaid items out (per item)	£15.00, up to a maximum of £45.00 in any one day

From time to time, you may have requirements for services which fall outside our normal tariff and which may incur an additional management fee. In these circumstances, the fee will be agreed with you before we provide the service.

Unity Trust Bank is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Unity Trust Bank is entered in the Financial Services Register under number 204570. Registered Office: Nine Brindleyplace, Birmingham B1 2HB. Registered in England and Wales no. 1713124. Calls may be recorded or monitored, for security, quality and training purposes. UTB 671 / August 2017

Service Tariff Current Account Charges



Encashment/Paying-in facility

For paying into your account at Post Office®, Bank Counters or via our Freepost service.

Cash paid, per £100.00	50p*
Cheque collected, per item	30p*

*Applies to all accounts unless your organisation's turnover is below £100k, on our fixed £6 per month tariff and pay in less than £1,500 cash or 15 cheques.

Foreign Service Charges

Foreign cheque	Minimum	Maximum
negotiation with recourse	£9.50	£71.00
collection	£20.50	£71.00
inward collection (£10.00 of the charge is deducted from the outward proceeds)	£15.50	£21.00

Foreign cheque unpaid (cheque returned unpaid which you had previously deposited)	£10.00
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Foreign transfer (sterling or currency)	£20.00	£46.00
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Reconciliation Service

This service gives customers the ability to reconcile receipts and payments by automated means.

	Per account
Re-creation of Internet download	£10
Daily Internet download	Per quarter £62.50
Weekly Internet download	£25
Monthly internet download* *for existing customers	£12.50

Important information about Unity Foreign services

- All foreign payments and transactions are undertaken for us by third party agents, and the type of foreign service will determine which agent we use. The fee shown includes their charge for providing the service in addition to our charge for processing your request. This fee will be debited to your account as a separate item.
- Please note that we can only advise foreign exchange rates when we have received your original paperwork (we are unable to accept faxed requests).
- Your account with Unity will be debited with the sterling equivalent of your foreign transfer, together with any associated fees, on the day we process your request.
- From time to time there may be additional charges made by foreign banks, relating to foreign payments, over which we have no control. These may be passed on to you when advised to us. We will notify you of the charges before we debit your account.

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UTB 671 / September 2018

Service Tariff Bacstel IP and Unity e-Payments



Bacstel IP

Suitable for customers who want to make or collect payments using either their own software or an external service provider to process their Bacs payments.

This can be completed as:

- Direct Submitter - Customers using their own software
- Indirect Submitter - Customers using an external service provider

Direct Submitters

To make payments (eg. Paying salaries, suppliers, expenses etc) you will need:

- SUN (Service User Number)
- Minimum of two Smart Cards
- Smart Card reader and software

To collect Direct Debit payments you will need:

- All of the above, plus
- AUDDIS

Indirect Submitters

To make payments (eg. Paying salaries, suppliers, expenses etc) you will need:

- SUN (Service User Number)

To collect Direct Debit payments you will need:

- The above item, plus
- AUDDIS*

Set Up Costs

Bacstel IP set up costs are set by NatWest

SUN	£200.00
AUDDIS	£200.00
Paperless Direct Debit	£200.00
New Smart Card	£85.00 per card
Smart Card reader and software	£35.00

AUDDIS: the process that enables the electronic set up of Direct Debits once your organisation has received instructions from your customer.

Paperless Direct Debits: the process that enables your organisation to receive your customers Direct Debit instructions over the telephone or internet ie there is no need for a paper instruction from your customer.

Please note that all customers originating direct debits must use AUDDIS.

Bacstel Transaction Costs – Standard Tariff

Per transaction	14p*
File (per file)	£8.00
Exceeding agreed credit limit	£100.00
Transfer of sponsorship	£100.00
File extractions / Stop / Reinput	£35.00
Recall Bacs payment	£20.00

Unity e-Payments

Suitable for customers who make or collect payments.

	Tariff 1	Tariff 2
Set up **	£300.00	£300.00
Template	£125.00	£125.00
Monthly charge †	£12.00	£28.80
Transaction per item *	48p	25.2p
File submissions (per file)	£2.75	£2.75
Exceeding agreed credit limit	£100.00	£100.00

If you require additional SUN or authorised users the following charges apply:

Additional SUN	£6.00 per month
Additional user	£6.00 per month

* This charge applies to all debit and credit payments and AUDDIS transactions. Please note that Unity e-Payment can be used for direct debit collection, however to do this, you would need to be set up as an AUDDIS originator.

** These charges are set by NatWest or other third party provider.

† All prices include three SUN and six users

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UTB 671 / September 2018

Audit Report

Filton Town Council – In Year Assurance Audit 2020/21

Audit Plan Year: Sept – Dec 2020

Audit Status: Audit Completed

Audit Review Date 19th & 20th January 2021

Report Distribution:

Lesley Reuben – Clerk Lesley.Reuben@filtontowncouncil.gov.uk
Darryl Collins - Chair of the Council Darryl.Collins@filtontowncouncil.gov.uk

Due to the current COVID 19 pandemic and in line with Government and Council guidelines on reducing all non-essential travel, internal audit services have conducted audits remotely. Our aim has been to continue to deliver our audit service whilst maintaining the safety of staff and clients. In line with this, we have not undertaken any site visits. The Clerk has supplied all relevant documentation as evidence electronically via email.

Objective

The objective of the audit was to provide an independent opinion on the appropriateness of the financial control procedures operated in the Council. Audit Officer Rachel Massey examined these procedures.

Overview

The Town Council currently has 12 Councillors who sit across Full Council, Full Council (Finance and General Purposes) and a Staffing committee. There are currently 48 members of staff, many have been furloughed due to the pandemic.

The 2020/21 annual precept was increased from £710,184 in 2019/20 to £981,785.

The temporary closure of the Leisure Centre during the national lockdowns, has reduced the Town Council’s overheads and income, which they have reported to us has left them in a stronger position financially than last year. Current reserves are projected to be £114,966 at the end of the financial year. NALC guidelines recommend an authority with an NRE (Net Revenue Expenditure) in excess of £200,000 should plan on 3 months equivalent in General Reserve.

After consultation with the local community, In October 2020 the Town Council went out to tender for the outsourcing of the swimming pool function. This tender process is being conducted by a consultancy company.

No community grant funding has been awarded so far this year.

Out of five recommendations in 2020, two remain outstanding and are included in the action plan below, two have been implemented, and one is a work in progress.

Opinion

The highlighted wording in the table below provides the opinion for this internal audit review and its accompanying description.

High Standard	Systems and processes are excellent providing good assurance. Significant strengths have been identified and are to be commended, any recommendations made will serve to further strengthen existing arrangements.
Reliable Standard	There are very few significant matters arising from the audit, systems of control are good and provide reasonable assurance.
Improvements Required	Existing procedures need to be improved in order to ensure that they are fully reliable. Extensive recommendations have been made but the issues are not of such a significance to represent a major risk to the Council.
Significant Improvements Required	Existing procedures are weak and reasonable assurance could not be provided over a number of areas. Prompt action is necessary to improve the situation and avoid unnecessary risks.

- **Key Strengths**

- Council meetings were quorate and all meeting minutes were available to view on the Town Councils website;
- Supplementary Standing Orders for Covid-19 have been provided;
- The Council have reviewed their Risk Assessments during the pandemic;
- Precept for 20/21 has been set in accordance to the budget.

- **Key Risks**

- Reliance on reserves to fund expenditure;
- The Council have struggle to obtain competitive quotations in the past year due to many businesses being closed as a result of the lockdowns;
- Standing orders & Financial Regulations do not reflect present working practices;
- Petty cash level differs to the 'Float' amount stipulated within the Financial Regulations;
- Bank reconciliations and bank statements are not presently checked for accuracy by Councillors;
- The dates of display for the notice of public rights were included in the Full Council Minutes but not the actual display process, in line with ALCA guidelines;
- The Debt Policy provided was undated.

- **Key Actions**

- Where the Council are procuring goods and / or services over their thresholds for obtaining quotations the Council should keep a record of companies approached, therefore even if they decline / are unable to quote, the office staff can demonstrate that they have actively attempted to seek best value as per their own Regulations;
- With the easing of lockdown it is recommended that the practice prior to the pandemic is resumed; whereby the Chair of Finance reviews bank reconciliations in line with bank statements and then the reports from RBS are all presented to Full Council. The bank reconciliations should be signed and dated by the Chair;
- To ensure that the display process of the exercise of the public rights document is discussed at Full Council and recorded in the meeting minutes – that is, where the notice will be displayed and how to access it on the website. The Clerk has advised that in future she will take photos of the noticeboards also;
- The Debt Policy should be dated following Councillor approval;
- Pitch hire agreements for football clubs T's & C's require updating.

- **Advisory points**

- It is understood that the Town Council are exploring the possibility of online banking to help reduce the costs associated with producing and posting large amounts of cheques. South Gloucestershire Council Internal Audit would support this development.
- Income payments sample has not been fully checked as invoices, completed letting agreements, bank statements or paying in books were not available – the auditor will review further at Year End.
- During the national lockdowns due to COVID 19 the Clerk has been unable to access the accounting system remotely. It would be good practice for the Town Council to review the agreements with RBS so that the office staff can access the accounting system remotely.
- The 2019/20 Internal Audit report was presented in February 2020. Councillors asked for a more detailed action plan to be brought back to the next finance meeting, outlining exactly what the administration had done to rectify points raised. There was no evidence recorded within future meeting minutes that this was followed through. Please document more information within the minutes where applicable.

- **Follow Up**

As part of our assurance work we will also review audit findings from the in year audit by way of a follow up. We must advise you that as per External Audit requirements we are no longer able to provide a 'Partial' audit opinion on the AGAR (the Annual Governance and Accountability Return). Therefore any audit finding resulting in a 'Partial' or 'No' rated Control Objective at the in year audit, still remaining not implemented by the Year End audit, will now have to be submitted as a 'No' rating on the AGAR.

All of the matters arising from the audit are detailed in the Action Plan together with suitable recommendations.

- **The Control Environment**

Key Control Objectives		Achieved?
A.	Appropriate accounting records have been kept properly throughout the year.	Yes
B.	The council's Financial Regulations have been met, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	Partially
C.	The council assessed the significant risks to achieving objectives and reviewed the adequacy of arrangements to manage these.	Yes
D.	The annual precept requirement resulted from an adequate budgetary process; progress against budget was regularly monitored; and reserves were appropriate.	Yes
E.	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	To be checked further at year end
F.	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Yes
G.	Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	Yes
H.	Asset and investment registers were complete and accurate and properly maintained.	Partially
I.	Periodic and year-end bank account reconciliations are properly carried out.	Test at Year End
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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	Test at Year End
K.	IF the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2019/20 AGAR</i>)	N/A

Audit Report: Filton Town Council – In Year Assurance Audit 2020/21

L	During summer 2020 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirement of the Accounts and Regulations.	Yes
M	(For local councils only) Trusts funds (including charitable) – The council met its responsibilities as a trustees.	N/A

- **Auditors & Acknowledgements**

Audit Manager	Justine Lawson
Audit Officer	Rachel Massey
Senior Auditor Officer	Maria Bowes

No.	Matter Arising	Associated Risk	Recommendation	Responsible Officer, Proposed Timescale	Date Completed
Priority: High					
1	<p>Standing Orders & Financial Regulations</p> <p>Financial Regulations are not being followed. Due to the change in committee / full council structure, payments over £500 are no longer approved at committee level. All payments under a limit of £5000 are approved by the Clerk, which is a threshold only provided for urgent purchasing, not standard. A Clerk's limit of £5000 for standard purchasing is high based on our experience of working with Town Councils of a similar size.</p> <p>Petty cash level is currently running at a £250 balance, but in the Financial Regulations it is recorded as a float of £200. Petty cash receipts were unavailable during the audit. There are also several petty cash systems but this is unclear in the Regulations</p>	<p>The reduction in oversight by the Councillors is placing increased financial responsibility on to the Clerk.</p> <p>Financial Regulations:</p> <p>4.1. <i>Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:</i></p> <ul style="list-style-type: none"> • <i>the council for all items over [£5,000];</i> • <i>a duly delegated committee of the council for items over [£500];</i> <p>or</p> <ul style="list-style-type: none"> • <i>the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below [£500].</i> <p><i>Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and</i></p>	<p>Current working practices should either be reviewed, or Financial Regulations updated to reflect the current working practices, to ensure consistency between Regulations and application.</p> <p>The level of £5,000 could be reviewed depending upon the future of the sports centre.</p> <p>The petty cash level anomaly should be investigated, and all the petty cash systems and their balances should be listed in the Regulations.</p> <p>For transparency it is good practice to make the Town Council's Standing Orders & Financial Regulations documents available on the Town Council Website.</p>	<p>Responsible Officer</p> <p>Clerk & Full Council</p> <p>Target Implementation Date</p> <p>30/04/2021</p>	<p><i>Ongoing, to be reviewed at Annual Meeting.</i></p> <p><i>Petty Cash receipts are fully up to date and the Financial Regs have been updated to show correct petty cash system for both office petty cash and bar petty cash.</i></p> <p><i>Both Financial Regs and Standing Orders are now available to</i></p>

	<p>The Town Councils Standing Orders & Financial Regulations have not been reviewed since May 2019 due to the Annual Meeting where this would normally take place being cancelled due to the COVID 19 pandemic. Neither documents were available on the Town Council Website.</p>	<p>where necessary also by the appropriate Chairman.</p> <p>6.2.1. The Town Clerk/RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement. a) The RFO shall maintain a petty cash float of [£200] for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.</p>	<p>Re-schedule the review and re-approval of the Standing Orders and Financial Regulations following the above, and please provide a copy to the auditor at Year End.</p>		<p>view on Town Council Website.</p> <p>Both documents will be reviewed at the Annual Meeting in May.</p>
2	<p>Purchases</p> <p>Only one estimate was made available for a high value purchase between the value of £100 and £3000 during the audit.</p> <p>It is understood that the office staff have had difficulties in obtaining competitive quotations in the past year with some many companies being shut as a result of the lockdowns.</p> <p>While orders are used for standard items such as: First Aid, Health and</p>	<p>There is a risk of overspend.</p> <p>Financial Regulations:</p> <p>10. ORDERS FOR WORK, GOODS AND SERVICES 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.</p> <p>10.2. Order books shall be controlled by the RFO.</p>	<p>Ensure that three quotes / estimates are obtained for any goods and services within the limits set in the Financial Regulations.</p> <p>Where companies have either declined to or been unable to quote, a record should be kept of the companies approached to demonstrate that the Council has attempted to seek best value.</p>	<p>Responsible Officer</p> <p>Clerk & administrative team.</p> <p>Target Implementation Date</p> <p>30/04/2021</p>	<p>New Quote approved and implemented on 05th February 2021.</p>

	<p>Safety, Cleaning Material and Stationery, they are not used for larger procurement.</p> <p>This recommendation remains outstanding from last year's audit.</p>	<p><i>10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.</i></p> <p><i>a)h. When it is to enter into a contract of less than £60,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£3,000] and above [£100] the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.</i></p>	<p>For ease of review, a high value proforma / schedule could be drawn up showing: nature of the project / works; companies approached, and; amounts; and then subsequently signed off by the Chair following Councilor approval.</p> <p>The Town Council should review their Regulations on purchase orders in line with what happens in practice to ensure consistency.</p>	
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3	<p>Bank Reconciliation / Bank Statements</p> <p>Prior to the pandemic the standard practice was for the Chair of Finance to visit the office and review bank reconciliations in line with bank statements and then the RBS reports were presented to Councillors. Since the pandemic this practice has not taken place due to the office being predominantly shut and even when open precautions have been in place.</p>	<p>No independent verification of bank balances.</p> <p>Lack of transparency and oversight.</p>	<p>With the easing of lockdown it is recommended that this practice is resumed. Only the one bank statement sheet at month end, relating to the reconciliation figure, then needs be copied and presented to Full Council to accompany the reconciliation as evidence for each bank account.</p> <p>It is acknowledged that the Council are giving consideration to internet banking. Councillor signatories then having read only access to statements should enable this task to be performed remotely in future if the office cannot be accessed for whatever reason.</p> <p>NALC Practitioners' Guide 2020: Reconciling the cash book to bank statements should be reported to members, and the full</p>	<p>Responsible Officer</p> <p>Clerk & Full Council</p> <p>Target Implementation Date</p> <p>30/04/2021</p>	<p>Bank Reconciliation/Bank Statements – The last page of the bank statements for the month will now be included with the reconciliation document.</p> <p>Internet banking is ongoing.</p>
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			<p><i>reconciliation made available for their scrutiny each time it is done. Approval of the bank reconciliation by the authority or the chair of finance or another authority nominee is not only good practice but it is also a safeguard for the RFO and may fulfil one of the authority's internal control objectives.</i></p>	
Priority: Medium				
4	<p>Notice of exercise of public rights for the inspection of the Annual Accounts.</p> <p>While the dates of the display have been detailed in the minutes the display process was not documented – ie which noticeboards the notice will be on and how to access via the Council's Website.</p> <p>The auditor had been unable to verify the dates of display of this document on the Town Council</p>	<p>Statutory / Legislative Risk:</p> <p>The minute record is non compliant with ALCA recommended guidelines.</p>	<p>To ensure that the full display process of the exercise of public rights document is discussed at Full Council and recorded in the meeting minutes. Locations of the notice boards and website publishing dates and how to find this on the Council Website should be clearly itemised.</p>	<p>Responsible Officer</p> <p>Clerk & Full Council</p> <p>Target Implementation Date</p> <p>22/07/2021</p>

	<p>website or on noticeboards around the Council area.</p> <p>On the Website the dates are noted as display from July 24 2018 and Notice of Conclusion of Audit is November 29 2019 on website.</p> <p>The display dates aren't in the correct year.</p> <p>The correct link was subsequently provided and Internal Audit can now confirm the information has been displayed.</p>	<p>Correct dates are necessary on the website and any previous year's information should be archived to avoid any unnecessary confusion.</p> <p>Management Comment:</p> <p>The Clerk confirmed she will also take photos of the noticeboards from now on.</p>		
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5	<p>Debt Recovery Policy & Procedures</p> <p>The copy of the Debt Recovery Policy supplied is not dated.</p> <p>The Clerk advised it was due for review.</p>	<p>Confusion amongst Council staff – uncertainty as to whether they are working to the most recent version.</p> <p>Potential lack of Council overview / input into the Policy if there is no evidence it has been approved.</p>	<p>The Debt Policy should be reviewed by Councillors, approved and dated.</p> <p>To ensure reviews and dates are formally captured going forwards, the Council could draw up a policy review schedule, and a policy header sheet for each of their policies which states:</p> <ul style="list-style-type: none"> name of the policy; date of review; approval, at what level, and; date of next review. <p>It is understood that Council staff have deliberately not chased 9 allotment tenants for non-payment of rent in the past year due to the pandemic and lockdown situation. It is understood this is just one annual payment. With the ease of the lockdown, normal debt recovery procedures should start to be resumed in the ensuing months.</p>	<p>Responsible Officer</p> <p>Clerk & Full Council for Policy review</p> <p>Target Implementation Date</p> <p>30/04/2021</p>	<p><i>Policy review scheduled has been completed and is also available on the website.</i></p> <p><i>Policy documents will be put on the agenda for review at the Annual Meeting in May.</i></p>
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Priority: Low				
6	<p>Asset Register</p> <p>The Town Council Asset Register is clearly presented, however, no dates are recorded on the document so it is unclear when this was last checked.</p>	<p>The assets may be out of date and incorrectly stated in the council's accounts / records.</p>	<p>To check the Town Councils assets are reviewed at least annually and record the date of the review on the document.</p>	<p>Responsible Officer</p> <p>Clerk</p> <p>Target Implementation Date</p> <p>30/04/2021</p>
				<p><i>The Asset register will be sent round to the management team to review 6 monthly.</i></p>

14:03 Summary Income & Expenditure by Budget Heading 06/04/2021

Month No: 11 Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101	Leisure Centre - General							
	Income	28,359	211,387	21,608	(189,779)			978.3%
	Expenditure	31,841	453,106	703,159	250,053		250,053	64.4%
	Movement to/(from) Gen Reserve	<u>(3,482)</u>	<u>(241,718)</u>					
102	Leisure Centre - Swimming Pool							
	Income	146	33,433	324,000	290,567			10.3%
	Expenditure	5,777	65,283	138,200	72,917		72,917	47.2%
	Movement to/(from) Gen Reserve	<u>(5,631)</u>	<u>(31,850)</u>					
103	Leisure Centre - Pool Vending							
	Income	0	0	500	500			0.0%
104	Leisure Centre - Bar							
	Income	4,454	59,740	152,450	92,710			39.2%
	Expenditure	4,352	64,038	164,769	100,731		100,731	38.9%
	Movement to/(from) Gen Reserve	<u>102</u>	<u>(4,298)</u>					
105	Leisure Centre - Indoor Sports							
	Income	0	(226)	9,700	9,926			(2.3%)
	Expenditure	0	1,688	17,000	15,312		15,312	9.9%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>(1,914)</u>					
106	Leisure Centre - Outdoor Sport							
	Income	0	980	4,815	3,835			20.4%
	Expenditure	0	167	250	83		83	66.9%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>813</u>					
201	Playing Fields							
	Income	0	0	2,500	2,500			0.0%
	Expenditure	182	688	2,500	1,812		1,812	27.5%
	Movement to/(from) Gen Reserve	<u>(182)</u>	<u>(688)</u>					
202	Play Areas							
	Expenditure	0	589	2,000	1,412		1,412	29.4%
203	Millennium Green							
	Income	0	0	1,500	1,500			0.0%
	Expenditure	0	0	500	500		500	0.0%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
204	Allotments							
	Income	0	973	1,000	28			97.3%
	Expenditure	37	629	925	296		296	68.0%
	Movement to/(from) Gen Reserve	<u>(37)</u>	<u>343</u>					
301	Roads & Highways							
	Expenditure	1,056	3,399	3,124	(275)		(275)	108.8%
302	Community Development							
	Income	0	(68)	2,500	2,568			(2.7%)
	Expenditure	4,592	22,192	46,580	24,388		24,388	47.6%
	Movement to/(from) Gen Reserve	<u>(4,592)</u>	<u>(22,260)</u>					
801	Corporate Management							
	Expenditure	(917)	(10,084)	(6,800)	3,284		3,284	148.3%
802	Democratic Rep'n & Mgmt							
	Expenditure	1,000	1,388	6,150	4,763		4,763	22.6%
803	Civic Expenses							
	Expenditure	0	0	950	950		950	0.0%
901	Central Services							
	Income	0	0	2	2			0.0%
	Expenditure	9,559	133,290	158,200	24,910		24,910	84.3%
	Movement to/(from) Gen Reserve	<u>(9,559)</u>	<u>(133,290)</u>					
902	Outside Services							
	Income	0	350	0	(350)			0.0%
	Expenditure	8,212	94,298	109,750	15,452		15,452	85.9%
	Movement to/(from) Gen Reserve	<u>(8,212)</u>	<u>(93,948)</u>					

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Summary Income & Expenditure by Budget Heading 06/04/2021

Month No: 11

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
909 Capital & Projects	Income	0	30,963	0	(30,963)			0.0%
	Expenditure	0	86,554	56,103	(30,451)		(30,451)	154.3%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>(55,591)</u>					
998 Precept & Interest	Income	13	982,180	982,785	605			99.9%
Grand Totals:- Income		32,972	1,319,713	1,503,360	183,647			87.8%
Expenditure		65,692	917,224	1,403,360	486,136	0	486,136	65.4%
Net Income over Expenditure		<u>(32,720)</u>	<u>402,489</u>	<u>100,000</u>	<u>(302,489)</u>			
Movement to/(from) Gen Reserve		<u>(32,720)</u>	<u>402,489</u>					

Detailed Income & Expenditure by Budget Heading 06/04/2021

Month No: 11

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 Leisure Centre - General</u>								
1001 RENT RECEIVED	0	128	1,583	1,456			8.1%	
1010 Pavillion Hire	0	250	6,500	6,250			3.8%	
1011 HALL BLOCK BOOKINGS	0	0	3,000	3,000			0.0%	
1013 EQUIPMENT HIRE INCOME	0	0	25	25			0.0%	
1054 Softplay Income	0	(274)	10,000	10,274			(2.7%)	
1080 MISCELLANEOUS INCOME	0	8	500	492			1.7%	
1088 HMRC JRS Grant	19,359	191,775	0	(191,775)			0.0%	
1089 South Glos Covid-19 Grant	9,000	19,500	0	(19,500)			0.0%	
Leisure Centre - General :- Income	<u>28,359</u>	<u>211,387</u>	<u>21,608</u>	<u>(189,779)</u>			<u>978.3%</u>	<u>0</u>
4001 SALARIES & WAGES	24,908	347,627	554,509	206,882		206,882	62.7%	
4003 COST OF TRAINING COURSES	0	103	1,000	898		898	10.3%	
4006 PROTECTIVE CLOTHING	0	0	1,000	1,000		1,000	0.0%	
4008 TRAINING	0	82	1,000	918		918	8.2%	
4011 RATES	6,246	56,218	62,800	6,582		6,582	89.5%	
4014 ELECTRICITY	212	3,585	2,500	(1,085)		(1,085)	143.4%	
4015 GAS	387	4,481	4,500	19		19	99.6%	
4016 JANITORIAL	0	2,289	5,500	3,211		3,211	41.6%	
4017 HEALTH & SAFETY	0	2,679	800	(1,879)		(1,879)	334.8%	
4018 REFUSE DISPOSAL	0	7,899	7,500	(399)		(399)	105.3%	
4021 TELEPHONE & FAX	0	347	600	253		253	57.8%	
4023 STATIONERY/PRINTING	0	407	2,000	1,593		1,593	20.4%	
4025 INSURANCE	0	11,991	12,000	9		9	99.9%	
4030 RECRUITMENT ADVTG	0	0	1,000	1,000		1,000	0.0%	
4032 PUBLICITY	0	688	3,000	2,313		2,313	22.9%	
4035 SECURITY COSTS	0	1,818	8,000	6,182		6,182	22.7%	
4036 PROPERTY MAINTCE	0	8,308	10,000	1,692		1,692	83.1%	
4038 MAINTENANCE CTRCTS	0	1,784	8,000	6,216		6,216	22.3%	
4040 EQUIPMENT & SMALL TOOLS	43	501	1,500	999		999	33.4%	
4042 EQUIPMENT MAINTCE	0	1,158	500	(658)		(658)	231.6%	
4051 BANK CHARGES	45	1,141	5,000	3,859		3,859	22.8%	
4069 Irrecoverable VAT	0	0	10,000	10,000		10,000	0.0%	
4115 LICENCES	0	0	450	450		450	0.0%	
Leisure Centre - General :- Indirect Expenditure	<u>31,841</u>	<u>453,106</u>	<u>703,159</u>	<u>250,053</u>	<u>0</u>	<u>250,053</u>	<u>64.4%</u>	<u>0</u>
Net Income over Expenditure	<u>(3,482)</u>	<u>(241,718)</u>	<u>(681,551)</u>	<u>(439,833)</u>				
<u>102 Leisure Centre - Swimming Pool</u>								
1012 Bouncy Castle Parties	0	0	500	500			0.0%	
1020 SWIMMING - PUBLIC	140	7,424	55,000	47,576			13.5%	

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Detailed Income & Expenditure by Budget Heading 06/04/2021

Month No: 11

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
1021 SWIMMING - LESSONS	0	12,732	200,000	187,268			6.4%	
1022 SWIMMING - SCHOOLS	0	(690)	25,000	25,690			(2.8%)	
1023 SWIMMING - CLUBS	0	8,265	24,000	15,735			34.4%	
1024 SALES (STOCK) POOL	0	267	5,000	4,733			5.3%	
1025 Pool Parties	0	(333)	4,500	4,833			(7.4%)	
1027 Aqua Fit	0	2,000	6,000	4,000			33.3%	
1028 Lifeguard Courses	0	0	4,000	4,000			0.0%	
1095 INSURANCE CLAIM	0	3,724	0	(3,724)			0.0%	
1099 TILL DISCREPANCIES	6	44	0	(44)			0.0%	
Leisure Centre - Swimming Pool :- Income	<u>146</u>	<u>33,433</u>	<u>324,000</u>	<u>290,567</u>			<u>10.3%</u>	<u>0</u>
4103 PURCHASES FOR RESALE	0	358	4,000	3,642		3,642	9.0%	
Leisure Centre - Swimming Pool :- Direct Expenditure	<u>0</u>	<u>358</u>	<u>4,000</u>	<u>3,642</u>	<u>0</u>	<u>3,642</u>	<u>9.0%</u>	<u>0</u>
4002 TEMPORARY & CASUAL STAFF	0	165	3,000	2,835		2,835	5.5%	
4008 TRAINING	0	671	2,000	1,329		1,329	33.6%	
4012 WATER RATES	1,409	14,442	20,000	5,558		5,558	72.2%	
4014 ELECTRICITY	2,396	25,592	30,000	4,408		4,408	85.3%	
4015 GAS	1,973	14,301	32,000	17,699		17,699	44.7%	
4017 HEALTH & SAFETY	0	1,250	1,500	250		250	83.3%	
4020 SUNDRY OFFICE & IT COSTS	0	320	3,500	3,180		3,180	9.1%	
4024 SUBSCRIPTIONS	0	3,282	300	(2,982)		(2,982)	1093.9%	
4036 PROPERTY MAINTCE	0	714	2,500	1,786		1,786	28.6%	
4038 MAINTENANCE CTRCTS	0	741	2,400	1,659		1,659	30.9%	
4040 EQUIPMENT & SMALL TOOLS	0	18	500	482		482	3.5%	
4042 EQUIPMENT MAINTCE	0	1,814	30,000	28,186		28,186	6.0%	
4115 LICENCES	0	75	0	(75)		(75)	0.0%	
4120 POOL CHEMICALS	0	1,419	4,500	3,081		3,081	31.5%	
4125 POOL PURCHASES NOT FOR RESALE	0	121	2,000	1,879		1,879	6.1%	
Leisure Centre - Swimming Pool :- Indirect Expenditure	<u>5,777</u>	<u>64,925</u>	<u>134,200</u>	<u>69,275</u>	<u>0</u>	<u>69,275</u>	<u>48.4%</u>	<u>0</u>
Net Income over Expenditure	<u>(5,631)</u>	<u>(31,850)</u>	<u>185,800</u>	<u>217,650</u>				
<u>103 Leisure Centre - Pool Vending</u>								
1030 Vending Machine Income	0	0	500	500			0.0%	
Leisure Centre - Pool Vending :- Income	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>			<u>0.0%</u>	<u>0</u>
Net Income	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>				

Detailed Income & Expenditure by Budget Heading 06/04/2021

Month No: 11

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>104 Leisure Centre - Bar</u>								
1001 RENT RECEIVED	725	7,225	8,700	1,475			83.0%	
1031 MACHINE INCOME	0	0	800	800			0.0%	
1032 Tickets	0	0	700	700			0.0%	
1040 BAR INCOME - LOUNGE	0	14,960	125,000	110,040			12.0%	
1041 BAR INCOME - HALL	0	0	13,000	13,000			0.0%	
1049 CAFE INCOME	0	46	3,500	3,454			1.3%	
1056 FUNCTION ROOM HIRE	0	110	750	640			14.7%	
1088 HMRC JRS Grant	3,729	28,841	0	(28,841)			0.0%	
1095 INSURANCE CLAIM	0	8,802	0	(8,802)			0.0%	
1099 TILL DISCREPANCIES	0	(244)	0	244			0.0%	
Leisure Centre - Bar :- Income	4,454	59,740	152,450	92,710			39.2%	0
4101 PURCHASES - WET STOCK	0	6,049	55,900	49,851		49,851	10.8%	
4102 PURCHASES - DRY STOCK	0	295	3,000	2,705		2,705	9.8%	
4109 PURCHASES - CAFE	0	123	2,000	1,877		1,877	6.2%	
Leisure Centre - Bar :- Direct Expenditure	0	6,467	60,900	54,433	0	54,433	10.6%	0
4001 SALARIES & WAGES	4,105	53,897	86,114	32,217		32,217	62.6%	
4008 TRAINING	0	0	500	500		500	0.0%	
4014 ELECTRICITY	0	97	0	(97)		(97)	0.0%	
4020 SUNDRY OFFICE & IT COSTS	0	263	0	(263)		(263)	0.0%	
4036 PROPERTY MAINTCE	0	469	3,000	2,531		2,531	15.6%	
4038 MAINTENANCE CTRCTS	0	398	305	(93)		(93)	130.5%	
4040 EQUIPMENT & SMALL TOOLS	0	376	400	24		24	94.1%	
4041 EQUIPMENT HIRE	247	1,518	6,000	4,482		4,482	25.3%	
4051 BANK CHARGES	0	74	500	426		426	14.8%	
4060 OTHER PROF FEES	0	200	1,200	1,000		1,000	16.7%	
4104 BAR SUNDRIES	0	21	500	479		479	4.2%	
4110 PROMOTIONS	0	0	3,500	3,500		3,500	0.0%	
4115 LICENCES	0	258	1,500	1,242		1,242	17.2%	
4116 GAMING MACHINE DUTY	0	0	350	350		350	0.0%	
Leisure Centre - Bar :- Indirect Expenditure	4,352	57,570	103,869	46,299	0	46,299	55.4%	0
Net Income over Expenditure	102	(4,298)	(12,319)	(8,021)				
<u>105 Leisure Centre - Indoor Sports</u>								
1050 BADMINTON FEES	0	(213)	1,500	1,713			(14.2%)	
1051 SNOOKER FEES	0	0	5,000	5,000			0.0%	
1052 PARTY ROOM HIRE	0	(13)	3,000	3,013			(0.4%)	
1053 SKITTLE ALLEY	0	0	200	200			0.0%	
Leisure Centre - Indoor Sports :- Income	0	(226)	9,700	9,926			(2.3%)	0

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Detailed Income & Expenditure by Budget Heading 06/04/2021

Month No: 11

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
4014 ELECTRICITY	0	1,688	12,000	10,312		10,312	14.1%	
4036 PROPERTY MAINTCE	0	0	4,000	4,000		4,000	0.0%	
4038 MAINTENANCE CTRCTS	0	0	1,000	1,000		1,000	0.0%	
Leisure Centre - Indoor Sports :- Indirect Expenditure	0	1,688	17,000	15,312	0	15,312	9.9%	0
Net Income over Expenditure	0	(1,914)	(7,300)	(5,386)				
<u>106 Leisure Centre - Outdoor Sport</u>								
1060 GRASS INCOME	0	987	4,590	3,603			21.5%	
1061 OUTSIDE COURTS	0	0	100	100			0.0%	
1063 Petanque Income	0	(6)	125	131			(5.0%)	
Leisure Centre - Outdoor Sport :- Income	0	980	4,815	3,835			20.4%	0
4014 ELECTRICITY	0	167	250	83		83	66.9%	
Leisure Centre - Outdoor Sport :- Indirect Expenditure	0	167	250	83	0	83	66.9%	0
Net Income over Expenditure	0	813	4,565	3,752				
<u>201 Playing Fields</u>								
1201 Field Hire Income	0	0	2,500	2,500			0.0%	
Playing Fields :- Income	0	0	2,500	2,500			0.0%	0
4037 GROUNDS MAINTENANCE	182	688	2,250	1,562		1,562	30.6%	
4115 LICENCES	0	0	250	250		250	0.0%	
Playing Fields :- Indirect Expenditure	182	688	2,500	1,812	0	1,812	27.5%	0
Net Income over Expenditure	(182)	(688)	0	688				
<u>202 Play Areas</u>								
4037 GROUNDS MAINTENANCE	0	478	1,000	522		522	47.8%	
4042 EQUIPMENT MAINTCE	0	111	1,000	890		890	11.1%	
Play Areas :- Indirect Expenditure	0	589	2,000	1,412	0	1,412	29.4%	0
Net Expenditure	0	(589)	(2,000)	(1,412)				
<u>203 Millennium Green</u>								
1001 RENT RECEIVED	0	0	1,500	1,500			0.0%	
Millennium Green :- Income	0	0	1,500	1,500			0.0%	0
4037 GROUNDS MAINTENANCE	0	0	500	500		500	0.0%	
Millennium Green :- Indirect Expenditure	0	0	500	500	0	500	0.0%	0
Net Income over Expenditure	0	0	1,000	1,000				

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Detailed Income & Expenditure by Budget Heading 06/04/2021

Month No: 11

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>204 Allotments</u>								
1001 RENT RECEIVED	0	973	1,000	28			97.3%	
Allotments :- Income	<u>0</u>	<u>973</u>	<u>1,000</u>	<u>28</u>			<u>97.2%</u>	<u>0</u>
4012 WATER RATES	37	394	400	6		6	98.6%	
4013 RENT	0	0	275	275		275	0.0%	
4037 GROUNDS MAINTENANCE	0	235	250	15		15	94.0%	
Allotments :- Indirect Expenditure	<u>37</u>	<u>629</u>	<u>925</u>	<u>296</u>	<u>0</u>	<u>296</u>	<u>68.0%</u>	<u>0</u>
Net Income over Expenditure	<u>(37)</u>	<u>343</u>	<u>75</u>	<u>(268)</u>				
<u>301 Roads & Highways</u>								
4080 STREET CARE (ex S Glos)	1,056	3,399	3,124	(275)		(275)	108.8%	
Roads & Highways :- Indirect Expenditure	<u>1,056</u>	<u>3,399</u>	<u>3,124</u>	<u>(275)</u>	<u>0</u>	<u>(275)</u>	<u>108.8%</u>	<u>0</u>
Net Expenditure	<u>(1,056)</u>	<u>(3,399)</u>	<u>(3,124)</u>	<u>275</u>				
<u>302 Community Development</u>								
1082 Filton Festival	0	(68)	2,500	2,568			(2.7%)	
Community Development :- Income	<u>0</u>	<u>(68)</u>	<u>2,500</u>	<u>2,568</u>			<u>(2.7%)</u>	<u>0</u>
4701 GRANTS - N BRISTOL ADVICE	0	0	500	500		500	0.0%	
4702 GRANTS - TWINNING ASS'N	0	0	300	300		300	0.0%	
4703 GRANTS - FOUR TOWNS TPT	0	0	1,000	1,000		1,000	0.0%	
4706 GRANTS - Four Towns Play Assoc	0	0	4,280	4,280		4,280	0.0%	
4707 GRANTS - YOUTH PROVISION	0	17,500	17,500	0		0	100.0%	
4708 GRANTS - COMM'Y PARTNERSHIP	0	0	3,500	3,500		3,500	0.0%	
4711 GRANTS - S137 GENERAL	0	100	6,500	6,400		6,400	1.5%	
4720 CHRISTMAS ACTIVITIES	4,592	4,592	3,000	(1,592)		(1,592)	153.1%	
4725 FILTON FESTIVAL	0	0	10,000	10,000		10,000	0.0%	
Community Development :- Indirect Expenditure	<u>4,592</u>	<u>22,192</u>	<u>46,580</u>	<u>24,388</u>	<u>0</u>	<u>24,388</u>	<u>47.6%</u>	<u>0</u>
Net Income over Expenditure	<u>(4,592)</u>	<u>(22,260)</u>	<u>(44,080)</u>	<u>(21,821)</u>				
<u>801 Corporate Management</u>								
4004 PENSION DEFICIT	(917)	(10,084)	(6,800)	3,284		3,284	148.3%	
Corporate Management :- Indirect Expenditure	<u>(917)</u>	<u>(10,084)</u>	<u>(6,800)</u>	<u>3,284</u>	<u>0</u>	<u>3,284</u>	<u>148.3%</u>	<u>0</u>
Net Expenditure	<u>917</u>	<u>10,084</u>	<u>6,800</u>	<u>(3,284)</u>				

14:03

Detailed Income & Expenditure by Budget Heading 06/04/2021

Month No: 11

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>802 Democratic Rep'n & Mgmt</u>								
4007 COURSES/CONFERENCES	0	0	250	250		250	0.0%	
4009 TRAVEL	0	0	50	50		50	0.0%	
4024 SUBSCRIPTIONS	0	0	200	200		200	0.0%	
4028 ELECTION COSTS	0	0	2,500	2,500		2,500	0.0%	
4033 NEWSLETTER	1,000	1,388	3,000	1,613		1,613	46.3%	
4065 MEETING COSTS	0	0	150	150		150	0.0%	
Democratic Rep'n & Mgmt :- Indirect Expenditure	<u>1,000</u>	<u>1,388</u>	<u>6,150</u>	<u>4,763</u>	<u>0</u>	<u>4,763</u>	<u>22.6%</u>	<u>0</u>
Net Expenditure	<u>(1,000)</u>	<u>(1,388)</u>	<u>(6,150)</u>	<u>(4,763)</u>				
<u>803 Civic Expenses</u>								
4066 CHAIRMANS ALLOWANCE	0	0	950	950		950	0.0%	
Civic Expenses :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>950</u>	<u>950</u>	<u>0</u>	<u>950</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(950)</u>	<u>(950)</u>				
<u>901 Central Services</u>								
1001 RENT RECEIVED	0	0	2	2			0.0%	
Central Services :- Income	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>			<u>0.0%</u>	<u>0</u>
4001 SALARIES & WAGES	8,681	95,496	114,300	18,804		18,804	83.5%	
4005 HR Costs-Service level agr'mnt	0	9,346	7,500	(1,846)		(1,846)	124.6%	
4007 COURSES/CONFERENCES	0	0	250	250		250	0.0%	
4008 TRAINING	40	40	2,500	2,460		2,460	1.6%	
4009 TRAVEL	0	0	200	200		200	0.0%	
4010 OTHER STAFF COSTS	0	0	1,600	1,600		1,600	0.0%	
4020 SUNDRY OFFICE & IT COSTS	44	5,280	4,000	(1,280)		(1,280)	132.0%	
4021 TELEPHONE & FAX	0	1,087	750	(337)		(337)	145.0%	
4022 POSTAGE	64	1,027	1,000	(27)		(27)	102.7%	
4023 STATIONERY/PRINTING	(99)	787	1,000	213		213	78.7%	
4024 SUBSCRIPTIONS	0	1,626	1,600	(26)		(26)	101.6%	
4026 PHOTOCOPY CHARGES	0	727	2,000	1,273		1,273	36.3%	
4027 OFFICE EQUIPMENT	0	259	500	241		241	51.8%	
4039 MISC EXPS, XMAS DECORATIONS	0	100	0	(100)		(100)	0.0%	
4040 EQUIPMENT & SMALL TOOLS	0	313	0	(313)		(313)	0.0%	
4051 BANK CHARGES	30	575	1,500	925		925	38.3%	
4052 BANK INTEREST	0	10	0	(10)		(10)	0.0%	
4056 LEGAL FEES	0	525	1,000	475		475	52.5%	
4057 AUDIT FEES	0	0	3,300	3,300		3,300	0.0%	
4058 ACCOUNTANCY FEES	799	9,049	12,000	2,951		2,951	75.4%	

Continued over page

Detailed Income & Expenditure by Budget Heading 06/04/2021

Month No: 11

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
4060 OTHER PROF FEES	0	6,724	3,200	(3,524)		(3,524)	210.1%	
4115 LICENCES	0	320	0	(320)		(320)	0.0%	
Central Services :- Indirect Expenditure	9,559	133,290	158,200	24,910	0	24,910	84.3%	0
Net Income over Expenditure	(9,559)	(133,290)	(158,198)	(24,908)				
<u>902 Outside Services</u>								
1001 RENT RECEIVED	0	350	0	(350)			0.0%	
Outside Services :- Income	0	350	0	(350)				0
4001 SALARIES & WAGES	7,858	86,433	97,300	10,867		10,867	88.8%	
4006 PROTECTIVE CLOTHING	0	0	200	200		200	0.0%	
4008 TRAINING	0	0	500	500		500	0.0%	
4036 PROPERTY MAINTCE	330	1,617	1,500	(117)		(117)	107.8%	
4037 GROUNDS MAINTENANCE	25	2,825	2,500	(325)		(325)	113.0%	
4039 MISC EXPS, XMAS DECORATIONS	0	100	0	(100)		(100)	0.0%	
4040 EQUIPMENT & SMALL TOOLS	0	780	2,000	1,220		1,220	39.0%	
4041 EQUIPMENT HIRE	0	0	250	250		250	0.0%	
4042 EQUIPMENT MAINTCE	0	347	3,000	2,653		2,653	11.6%	
4044 VEHICLE FUEL,OIL & MAINT	0	2,196	2,500	304		304	87.8%	
Outside Services :- Indirect Expenditure	8,212	94,298	109,750	15,452	0	15,452	85.9%	0
Net Income over Expenditure	(8,212)	(93,948)	(109,750)	(15,802)				
<u>909 Capital & Projects</u>								
1074 CIL Income	0	30,963	0	(30,963)			0.0%	
Capital & Projects :- Income	0	30,963	0	(30,963)				0
4054 LOAN INTEREST PWLB	0	1,220	1,732	512		512	70.4%	
4055 LOAN CAPITAL REPAID	0	14,371	14,371	0		0	100.0%	
4903 CAP IT Upgrading	0	661	0	(661)		(661)	0.0%	
4918 CAP Gates & Fencing	0	3,197	0	(3,197)		(3,197)	0.0%	
4960 CAP - MUGA Project	141	141	0	(141)		(141)	0.0%	
4978 CAP Fire Alarm Upgrade	0	0	32,101	32,101		32,101	0.0%	
4980 CAP - Defibrillators	0	2,450	0	(2,450)		(2,450)	0.0%	
4992 FUNDING FROM R CAP FUND	0	(3,111)	(32,101)	(28,990)		(28,990)	9.7%	
4993 TFR TO ROLLING CAPITAL FUND	0	40,000	40,000	0		0	100.0%	
4998 TFR TO EARMARKED RSV	0	30,963	0	(30,963)		(30,963)	0.0%	
4999 TFR FR EARMARKED RSV	(141)	(3,338)	0	3,338		3,338	0.0%	
Capital & Projects :- Indirect Expenditure	0	86,554	56,103	(30,451)	0	(30,451)	154.3%	0
Net Income over Expenditure	0	(55,591)	(56,103)	(512)				

Detailed Income & Expenditure by Budget Heading 06/04/2021

Month No: 11

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>998 Precept & Interest</u>								
1076 PRECEPT	0	981,786	981,785	(1)			100.0%	
1090 INTEREST RECEIVED	13	394	1,000	606			39.4%	
Precept & Interest :- Income	<u>13</u>	<u>982,180</u>	<u>982,785</u>	<u>605</u>			<u>99.9%</u>	<u>0</u>
Net Income	<u>13</u>	<u>982,180</u>	<u>982,785</u>	<u>605</u>				
<hr/>								
Grand Totals:- Income	32,972	1,319,713	1,503,360	183,647			87.8%	
Expenditure	65,692	917,224	1,403,360	486,136	0	486,136	65.4%	
Net Income over Expenditure	<u>(32,720)</u>	<u>402,489</u>	<u>100,000</u>	<u>(302,489)</u>				
Movement to/(from) Gen Reserve	<u>(32,720)</u>	<u>402,489</u>						

Summary Balance Sheet - Excluding Stock Movement

Month 11 Date 06/04/2021

	<u>Actual</u>		
<u>Fixed Assets</u>	Asset Value	Depreciation	Net Value
Total Fixed Assets	<u>3,048,167</u>	<u>2,258,151</u>	790,016
<u>Current Assets</u>			
Total Current Assets		538,913	
<u>Current Liabilities</u>			
Total Current Liabilities		<u>27,183</u>	
Net Current Assets			511,730
Total Assets less Current Liabilities			<u>1,301,746</u>
<u>Long Term Liabilities</u>			
Total Long Term Liabilities		<u>235,744</u>	
Total Assets less Total Liabilities			<u>1,066,002</u>
<u>Represented by :-</u>			
Total Equity			<u>1,066,002</u>

Detailed Balance Sheet - Excluding Stock Movement

Month 11 Date 06/04/2021

<u>A/c</u>	<u>Description</u>	<u>Actual</u>		
	<u>Fixed Assets</u>	Asset Value	Depreciation	Net Value
1	FREEHOLD LAND & BUILDINGS	2,214,528	1,520,977	693,551
11	LEASEHOLD LAND & BUILDINGS	25,000	6,500	18,500
21	VEHICLES & EQUIPMENT	555,859	521,014	34,845
41	INFRASTRUCTURE ASSET	191,408	180,560	10,848
61	COMMUNITY ASSETS	61,372	29,100	32,272
	Total Fixed Assets	3,048,167	2,258,151	790,016
	<u>Current Assets</u>			
105	VAT CONTROL	5,498		
110	PREPAYMENTS	346		
115	OTHER DEBTORS	23,088		
116	STAFF ADVANCES	(625)		
119	MISSING CHEQUE BANKINGS	345		
120	STOCK - BAR	2,719		
121	STOCK - LEISURE	642		
200	BANK ACCOUNT-GENERAL	16,492		
201	BANK IMPREST WAGES AC	154,446		
220	PETTY CASH - OFFICE	132		
221	PETTY CASH - BAR	269		
225	FLOAT - BAR	295		
226	FLOAT - GAMBLING MACHINE	100		
230	FLOAT - POOL	165		
245	CCLA Public Sector Investment	335,000		
	Total Current Assets		538,913	
	<u>Current Liabilities</u>			
500	TRADE CREDITORS	7,160		
501	SUNDRY CREDITORS	(265)		
506	DEFERRED VAT COVID 19	1,253		
510	ACCRUED EXPENSES	750		
513	ACCRUED MISSING INVOICES	956		
525	PAYE AND NI DUE	7,301		
526	SUPERANNUATION DUE	5,529		
560	INCOME IN ADVANCE	4,500		
	Total Current Liabilities		27,183	
	Net Current Assets			511,730
	Total Assets less Current Liabilities			1,301,746
	<u>Long Term Liabilities</u>			
390	Deferred Grants Applied	1,471,220		
391	Deferred Grants Released	(1,258,443)		
401	PWLB Loan 486814	22,967		
	Total Long Term Liabilities		235,744	
	Total Assets less Total Liabilities			1,066,002
	<u>Represented by :-</u>			
300	CURRENT YEAR FUND	402,489		

Detailed Balance Sheet - Excluding Stock Movement

Month 11 Date 06/04/2021

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
310	GENERAL FUND	26,100
315	ROLLING CAPITAL FUND	37,578
325	EMR 4 Towns Play Association	300
328	EMR Elections	10,338
329	EMR CIL 19/20	3,961
330	CAPITAL FINANCE ACCOUNT	554,272
331	EMR CIL 20/21	30,963
	Total Equity	1,066,002

**Bank Reconciliation Statement as at 28/02/2021
for Cashbook 2 - BANK ACCOUNT-IMPREST**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Natwest Imprest A/c -01364383	28/02/2021	425	100.00
Natwest Business A/c -08609098	28/02/2021	468	154,526.06
			<u>154,626.06</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
12/08/2020 008954 Reissue-Connells Chq		180.00	
			<u>180.00</u>
			154,446.06
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			154,446.06
		Balance per Cash Book is :-	154,446.06
		Difference is :-	0.00



01055706
2 00212 0001/0001.

Date	Details	Withdrawn	Paid in	Balance
26 Feb 2021	BROUGHT FORWARD			100.00
3 Mar	Credit FROM [REDACTED]		625.00	
	Cheque 008960	625.00		100.00

Account Number [REDACTED]
425 Branch sort code [REDACTED]
National Westminster Bank Plc

FILTON TOWN COUNCIL
V5

2 01741481
00402 0001/0001



Business Reserve Account

Date	Details	Withdrawn	Paid in	Balance
26 Feb	Interest Debit 26FEB-GRS 08609098 TO 01364383	32,270.27	1.32	154,526.06

Account Number [REDACTED]
Branch sort code [REDACTED]
National Westminster Bank Plc

FILTON TOWN COUNCIL
V5

Time: 14:01

BANK ACCOUNT-GENERAL

List of Payments made between 30/03/2021 and 06/04/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
31/03/2021	ANDREW TALBOT LTD	5610	0.00		VOID CHEQUE
31/03/2021	AIR PRODUCTS - DD	5611	0.00		VOID CHEQUE
31/03/2021	DLIT - DD	5612	0.00		VOID CHEQUE
31/03/2021	GLACIER ENVIRONMENTA	5613	0.00		VOID CHEQUE
31/03/2021	GLASDONUK	5614	0.00		VOID CHEQUE
31/03/2021	INITIAL	5615	0.00		VOID CHEQUE
31/03/2021	RED DOG TECHNOLOGY	5616	0.00		VOID CHEQUE
31/03/2021	SOUTH GLOS NON RATES	5617	0.00		VOID CHEQUE
31/03/2021	ERNEST TILL	5618	0.00		VOID CHEQUE
31/03/2021	Andrew Talbot Design Limited	5610	150.00		3072/5107/Andrew Talbot Design
31/03/2021	CryoService Ltd	5611	17.90		416243824/5096/CryoService Ltd
31/03/2021	DL I.T. Solutions Ltd	5612	399.23		22308/5100/DL I.T. Solutions L
31/03/2021	Glacier environmental Ltd	5613	606.60		SI-12112/5103/Glacier environm
31/03/2021	Glasdon UK Ltd	5614	218.04		SI807624/5023/Glasdon UK Ltd
31/03/2021	Rentokil Initial UK Ltd	5615	195.95		33819910/5104/Rentokil Initial
31/03/2021	Red Dog Technology Ltd	5616	1,894.20		3036/5105/Red Dog Technology L
31/03/2021	South Gloucestershire Council	5617	918.00		3804617253/5106/South Gloucest
31/03/2021	Ernest Till (South West) & co	5618	8,902.57		00012639/5110/Ernest Till (Sou
Total Payments			13,302.49		

Minutes of the virtual Staffing Committee meeting held remotely via zoom on 2nd March 2021 at 6p.m.

PRESENT: Cllrs:- D.Collins, A Doyle(Chairing), Tom Mewies

ALSO PRESENT: LR (Town Clerk) TG(Town Council Support Officer) Cllr A Robinson

APOLOGIES: M.Chaudhry

108. Minutes. Minutes of the meeting held 1st December 2020 approved as a true record.

109. Matters arising from the minutes not already included in the agenda

There were none

110. Staff Furlough Payments – were discussed and it was agreed to find out more information on associated costs and refer back to the confidential session of the next full council (finance).

111. Date of next meeting Tuesday 6th April 2021.

There being no further business, the meeting closed at 7.10p.m

DRAFT

Minutes of the virtual Staffing Committee meeting held remotely via zoom on 6th April 2021 at 6p.m.

PRESENT: Cllrs:- D.Collins, A Doyle(Chairing), Tom Mewies

ALSO PRESENT: LR (Town Clerk) TG(Administrator)

APOLOGIES: M.Chaudhry

112. Minutes. Minutes of the meeting held 2nd March approved as a true record.

113. Matters arising from the minutes not already included in the agenda

There were none

114. Manager Updates

i)**Maintenance Manager** – Pavilion Boiler now installed and working efficiently; Leisure Centre all ready to hand over to Leisure Team for re-opening; Water handling Contractors to work with leisure team moving forward;

Keen to progress with wild flower beds in Elm Park and Millennium Green – plan to be circulated to members;

Idea of a history type information board at Elm Park to be costed;

ii)**Leisure Centre Manager** – Plans all in place to re-open on the 12th April 2021 with staff training currently underway. Still school holidays so the first week will be bookable family swims with lessons resuming from the 19th April. Lessons will still be restricted to 6-8 per lesson as per the guidance from Swim England. The manager confirmed that lessons took priority over evening public swim sessions as these sessions hadn't proven to be cost effective in previous trials. It was agreed to review the situation.

115. Real Living Wage - Figures had been circulated for those employees at the lower end of the pay scale that earn under £9.50 per hour. On the current pay scales to pay RLW to the lower end would equate to approx. an extra £1500 per year. It was agreed to recommend to Full Council (Finance) that this be implemented and the cost implications of paying across the board be circulated as soon as they are compiled or received from South Glos.

116. Pay Review – was currently underway for the administrator post and it was agreed to broadly support this being implemented subject to comparison of the current job descriptions with workload.

117. Pension Information – it was agreed to obtain up to date figures from Avon Pension Fund.

118. Date of next meeting - to be confirmed after annual meeting

There being no further business, the meeting closed at 7.45p.m