Minutes of the **Finance & Scrutiny Committee** held at 7:00PM on Tuesday, 12th May 2026 – Held at: Filton Town Council Conference Room, Elm Park Leisure Centre, Filton, Elm Park, BS34 7PS

PRESENT: Cllrs D.Harris *(Chair)*, J.Baverstock *(Vice Chair)*, E.Adjeivi, A. Bird, A. Doyle and B. Mead.
IN ATTENDANCE: Simon Davies *(Town Clerk)*, Benjamin Roberts *(Finance & Governance Officer)*, & Peach Jones *(Support Officer).*
APOLOGIES: Cllrs S. Milestone.
NON-ATTENDANCE: None

MEETING STARTED AT 7:00PM

01. EVACUATION PROCEDURES – Noted.

02. APOLOGIES FOR ABSENCE – Noted: Cllr Milestone.

03. DECLARATIONS OF INTEREST:

A. To receive declarations of interest from Councillors on items on the agenda.	None.
B. To receive written requests for dispensations for disclosable pecuniary interests (if any).	None.
C. To grant any requests for dispensation as appropriate.	None.

04. EXCLUSION OF THE PRESS AND PUBLIC
RESOLVED: That Item 15 be considered under exclusion of the press and public due to the confidential nature of the supporting documentation, which included details of paid professional advice.

05. INTRODUCE NEW FINANCE AND GOVERNANCE OFFICER
NOTED: The Town Clerk formally introduced Benjamin Roberts, who has recently been appointed as Filton Town Council's Finance and Governance Officer. Mr Roberts will provide support on matters relating to finance, governance, and associated administrative duties and responsibilities.

06. TO APPROVE THE MINUTES OF THE FINANCE & SCRUITNY COMMITTEE MEETING HELD ON TUESDAY 14TH APRIL 2026
RESOLVED: That the minutes of the Finance & Scrutiny Committee Meeting held on Tuesday, 14th April 2026 be approved as a true and accurate record and signed by the Chair.

The Town Clerk highlighted the efforts made by the Support Officer to provide a more detailed account of the financial figures discussed within Finance & Scrutiny Committee minutes going forward, as demonstrated in the minutes from the previous meetings held on Tuesday, 10th March and 14th April 2026.

It was noted that this matter had previously been identified within the recent Internal Audit, and improvements were being implemented to enhance transparency and provide greater clarity regarding financial figures, budgeting and expenditure.

07. MATTERS OF REPORT ARISING FROM THE MINUTES NOT OTHERWISE COVERED BY THE AGENDA

NOTED: No matters were raised under this item.

08. UPDATE ON THE ACCOUNTANTS AND WORK TO DATE ON FINANCIAL YEAR 2025-2026 ACCOUNTS

NOTED: The Town Clerk provided councillors with an update regarding the ongoing work of the accountants on the 2025-2026 accounts, which is currently completed up to February 2026.

It was confirmed that the Council's accounts are presently overstated by approximately £1,000. This was clarified as not being the result of an error, but rather due to previous accounting practices.

The Town Clerk advised that revised financial processes and structures being introduced for the forthcoming financial year should provide improved clarity and accountability moving forward.

Councillors were informed that the current accountants were being encouraged to apply for the forthcoming tender process. However, it was necessary for the completion of the outstanding end-of-year reports for the previous financial year first. The Town Clerk advised that further updates were expected by Thursday, 14th May 2026.

It was further confirmed that DCK Accounting had ceased responding to multiple communications issued by the Town Clerk and the Responsible Finance Officer.

Questions from councillors were invited and discussed as follows:

- Cllr Doyle – queried the anticipated lead times, noting that Filton Town Council required confirmed timescales.
  - Town Clerk responded that resolving and reviewing the more complex financial figures was a detailed process which would take additional time to complete.
- Cllr Baverstock – suggested that councils should seek external advice and support in order to gain a broader understanding of alternative accounting services available.
  - Town Clerk advised that it had been reported that several councils were choosing to discontinue working with DCK Accounting. It was also noted that some councils were moving towards bringing financial services in-house through the appointment of dedicated finance officers with accounting expertise, enabling improved familiarity with financial software, processes and terminology, as well as delivering better value for public money.

09. ACCOUNTS: DETAILED INCOME AND EXPENDITURE TO FEBRUARY 2026

The Detailed Income and Expenditure Report for the period ending February 2026 was presented to councillors, during which variances within budget headings were reviewed and discussed.

Income & Expenditure to February 2026 - Financial Position					
Category	**Year to Date (£)**	**Annual Budget (£)**	**Variance (£)**	**% Spent**	**Status**
Income	1,218,606	1,307,422	88,816	93.2%	On Target
Expenditure	1,155,029	1,307,422	152,393	88.3%	Within Budget
Net Position	63,577	—	63,577	—	Budget Surplus

Detailed Income & Expenditure by Budget Heading				
Service Area	**Annual Budget (£)**	**Actual YTD (£)**	**Variance (£)**	**Status**
Leisure Centre - Outsourcing	£469,400	£332,199	+ £137,201	Within Budget
Leisure Centre – General	£0	£ 43,627	- £43,627	Unbudgeted Spend
Leisure Centre – Swimming Pool	£0	£5,186	- £5,186	Unbudgeted Spend
Playing Fields	£4,250	£6,364	- £2,114	Over Budget
Play Areas	£11,000	£2,381	+ £8,619	Underspend
Millennium Green	£2,500	£2,996	- £496	Over Budget
Allotments	£4,275	£3,175	+ £1,100	Within Budget
Community Development	£79,700	£95,239	- £15,539	Over Budget
Corporate Management	£(12,700)	£(10,583)	+ £2,117	Within Budget
Democratic Representation & Management	£8,125	£3,900	+ £4,225	Underspend
Civic Expenses	£1,200	£108	+ £1,092	Underspend
Central Services	£188,287	£209,692	- £21,405	Over Budget
Outside Services	£145,789	£187,393	- £41,604	Over Budget
Leisure Centre Redevelopment	£299,596	£163,739	+ £135,857	Within Budget
Capital & Projects	£100,000	£173,192	- £73,192	Over Budget

Status:	Within Budget - Spending as expected	Underspend - Budget not yet used	Over Budget - Spending exceeds allocation
	+ (Plus Figure) = Budget Remaining / Underspend	**-** (Minus Figure) = Overspend / Expenditure Exceeds Budget Allocation	

It was agreed that the Income and Expenditure accounts would also be presented at the forthcoming Annual General Meeting, with the intention of avoiding the need for formal approval being deferred until June 2026.

Questions and comments from councillors were received as follows:

- Councillors requested that future reports include clearer explanations for additional expenditure and budget variances, including details regarding allocations obtained and percentage thresholds relating to overspending. It was noted that this would help reduce recurring queries from councillors regarding variances within the accounts.

  - Town Clerk responded that both National Insurance increases and guidance received from the previous Locum Clerk had highlighted the need to closely monitor additional expenditure and officers were continuing efforts to ensure financial figures remained as current and accurate as possible.

- The Mayor raised concerns regarding the timeliness of financial reporting, noting that Month 11 accounts related to February 2026 and should ideally be presented to Council at an earlier stage. The Mayor further highlighted the importance of councillors engaging more thoroughly with meeting minutes in order to remain informed on previously discussed matters and contribute more effectively to discussions.

- Town Clerk agreed and advised that the appointment of the new Finance & Governance Officer should assist in expediting financial reporting processes, with the aim of reports being prepared and circulated by the 31st of each month where possible.

- A councillor raised concerns regarding the presentation of public funds and stressed the importance of providing clear figures demonstrating whether budgets had been overspent in comparison with previous reporting periods. Careful consideration should also be given to how expenditure figures are communicated publicly.

  - Town Clerk responded that the Council now had an opportunity to establish improved financial reporting practices, with clearer and more transparent figures and accompanying explanations for both councillors and members of the public.

RESOLVED: That the Detailed Income and Expenditure Report to February 2026 be approved.

10. ACCOUNTS: BANK RECONCILE TO FEBRUARY 2026, APPROVE PAYMENTS REPORT AND TO SIGN BANK STATEMENTS

The Town Clerk presented the Bank Reconciliation to February 2026 together with the Payments Report and accompanying bank statements for member review.

A summary of the reconciled balances was shown:

Bank Reconciliation Summary – February 2026			
Bank Account	**Statement Balance (£)**	**Unpresented Payments (£)**	**Cashbook Balance**
Unity Trust Current Account	£388,086.89	£ 98,180.52	£ 289,906.37
NatWest Imprest Account	£100.00	–	£100.00
NatWest Business Account	£ 17,860.50	–	£20,647.78*
Total Council Funds	**£406,047.39**	**£98,180.52**	**£310,654.15**

Note: * *Includes unreconciled debit card adjustments totalling £2,687.28 pending reconciliation.*

Supporting documentation was also provided for sign-off by the Chair and an additional councillor, following confirmation that the figures contained within the Payments Report corresponded accurately with the bank statements presented.

It was noted that one bank account automatically resets to a balance of £100, whilst the corresponding account adjusts accordingly to reflect this arrangement.

Payments Report – Unity Trust Bank Account – February 2026		
Supplier	**Description**	**Amount (£)**
Chandlers (Farm Equipment) Ltd	Equipment & tools	£107.70
Chandlers (Farm Equipment) Ltd	Lawncare tools	£997.92
Chew Valley Trees Ltd	Tree planting stock	£260.76
DCK Accounting Solutions Ltd	Accountancy services	£689.70
Glasdon UK Ltd	Replacement bin lids	£555.33
DL IT Solutions Ltd	IT support services	£231.00
DL IT Solutions Ltd	Microsoft 365 licences	£247.97

Filton Voice Ltd	Newsletter advertising	£540.00
Fleet (Line Markers) Ltd	Pitch marking fluid	£246.06
Irwin Mitchell	Legal fees - Leisure Centre tender	£5,100.00
Microshade Business Consultants Ltd	IT security licence	£677.05
Parkwood Leisure Ltd	Leisure Centre management fee	£60,476.92
South Gloucestershire Council	Christmas lights storage	£6,177.60
South Gloucestershire Council	Garage cutting service	£1,130.31
Travis Perkins	Limestone dust	£206.93
Travis Perkins	Trade materials	£196.86
YZDesigns	Website amendments	£96.00
	Total Payments	**£77,941.11**

Payments Report – NatWest / Purchase Card Payments - February 2026		
Supplier	**Description**	**Amount**
19/02/2026	D/Card FPM Retail Ltd - Make the descriptions a bit more concise	- £910.20
19/02/2026	D/Card SP Amenity Choice - Tree guards, mulch mats and landscaping materials	- £1,767.08
24/02/2026	D/Card Tesco - Fuel / sundry purchase	- £10.00
	Total Adjustments:	**- £2,687.28**

The Chair and the Mayor were nominated to verify that the bank statements matched the figures detailed within the Payments Report.

The same verification and sign-off process was subsequently undertaken in relation to the Unity Bank account statements, with members confirming that the figures matched the associated Payments Report prior to signing.

RESOLVED: That councillors approved the Bank Reconciliation and Payments Report to February 2026 and agreed that this verification and sign-off procedure be adopted for all future Finance & Scrutiny Committee meetings.

11. ACCOUNTS: IN-PERSON DEBIT CARD PAYMENTS FROM MARCH AND APRIL 2026

The Town Clerk provided councillors with an update regarding the Purchase Card Transaction Logs, originally introduced by the former Locum Clerk, which Filton Town Council has been using to monitor and record in-person purchases made using the Council purchase card where a physical receipt had been provided to the approved purchaser.

Purchase Card Transactions – March 2026			
Date	**Supplier**	**Description**	**Gross Amount (£)**
05/03/2026	Tesco Express (Filton)	Fuel (Diesel)	£59.00
12/03/2026	Almondsbury Garden Centre	Polyanthus	£48.00
13/03/2026	Apcoa Parking	Car Parking Ticket	£5.20
18/03/2026	Tesco Express (Filton)	Fuel (Diesel)	£75.36
18/03/2026	Tesco Express (Filton)	Fuel (Unleaded)	£16.52

25/03/2026	Tesco Express (Filton)	Fuel (Unleaded)	£17.72
31/03/2026	Tesco Express (Filton)	Fuel (Diesel)	£78.28
31/03/2026	Tesco Express (Filton)	Fuel (Unleaded)	£15.53
Total Transactions:			**£316.22**

Purchase Card Transactions – April 2026			
Date	**Supplier**	**Description**	**Gross Amount (£)**
08/04/2026	Tesco Express (Filton)	Fuel (Diesel)	£90.60
09/04/2026	Almondsbury Garden Centre	Polyanthus	£54.00
13/04/2026	Apcoa Parking	Car Parking Ticket	£5.45
16/04/2026	Tesco Express (Filton)	Fuel (Diesel)	£ 87.94
21/04/2026	Tesco Express (Filton)	Fuel (Unleaded)	£46.53
28/04/2026	Tesco Express (Filton)	Fuel (Unleaded)	£3.00
29/04/2026	Tesco Express (Filton)	Fuel (Diesel)	£92.31
Total Transactions:			**£379.83**

Purchase Card Summary			
Month	**Net Amount (£)**	**VAT (£)**	**Gross Amount (£)**
March 2026	£264.38	£51.84	£316.22
April 2026	£326.92	£52.91	£379.83
Combined Total:	**£591.30**	**£104.75**	**£696.05**

Following discussion, it was agreed that the existing process should be expanded so that all purchases made using the purchase card should be logged, including online purchases using the debit card, rather than solely in-person transactions where physical receipts are gained should be recorded within the monitoring log. It was further agreed that the completed monthly logs should include the signatures of two members of internal council staff as part of the internal verification process.

It was noted that, from April onwards, the Responsible Finance Officer (RFO) would review and sign the monthly transaction logs at the end of each month to confirm that all purchases had been appropriately authorised and that the transactions matched the corresponding bank account statements.

The Town Clerk responded to questions from councillors relating to fuel expenditure and the categorisation of in-person transaction spending, including expenditure attributed to Open Spaces. It was explained that petrol purchases related to the operation of maintenance equipment such as sit-on lawnmowers and leaf blowers, whilst diesel purchases related to the use of the tractor.

Councillors were informed that any request to use the purchase card must first receive approval from the Responsible Finance Officer, with the intended purpose of expenditure clearly stated in advance. Following use of the card, the receipt must be returned, scanned, and uploaded to the Purchase Card Transaction Log as part of the audit trail and monitoring process.

Councillors additionally requested that the relevant policy be reviewed in relation to signature requirements, in order to ensure consistency with previous procedures and member understanding.

RESOLVED: That the in-person debit card payments detailed within the Purchase Card Transaction Logs for March and April 2026 be approved.

12. LEISURE OPERATOR BASE TRADING ACCOUNT (LOBTA)

The Town Clerk provided councillors with an update regarding the Leisure Operator Base Trading Account (LOBTA) figures received from Parkwood Leisure for the period December 2025 to February 2026.

Councillors noted the following rebate positions:

- December 2025: No rebate received
- January 2026: £19,218.20
- February 2026: £18,520.03

NOTED: The figures were received and noted by members.

13. INCREASE THE AUTHORISATION LEVEL FOR THE TOWN CLERK

Councillors considered a proposal to increase the Town Clerk's delegated authority for authorising payments, as set out within the Council's Financial Regulations and Standing Orders, which currently permit expenditure approval up to £500 inclusive of VAT.

During discussion, councillors raised concerns regarding sole officer authority over expenditure in light of the findings from the recent audit. In response, the Town Clerk advised that Council expenditure is publicly available through published financial records and Council noticeboards, and that the proposal should be viewed as a positive and practical step towards improving operational efficiency and enabling more effective service delivery.

The Town Clerk further explained that an increased authorisation level would allow urgent or emergency expenditure to be actioned promptly where necessary, provided that all spending remains reasonable, appropriately communicated and subject to clear reporting arrangements.

Councillors also discussed what would constitute a reasonable financial threshold and reporting period in order to maintain transparency and accountability in relation to delegated expenditure. It was confirmed that oversight and assurance responsibilities would remain wholly with the Responsible Finance Officer (RFO).

RESOLVED: That the Town Clerk's delegated authority to authorise expenditure be increased to £6,000 exclusive of VAT, subject to quarterly reporting to the Finance & Scrutiny Committee.

14. IN YEAR ASSURANCE AUDIT REPORT - UPDATE

The Finance & Governance Officer presented an update to councillors regarding the In-Year Assurance Internal Audit Report together with the proposed action plan to address the matters identified within the audit findings.

Members were informed that the actions arising from the audit had been categorised in priority order to support the submission of the required evidence and documentation to South Gloucestershire Council's Internal Audit Team ahead of the deadline of 28th May 2026.

The Finance & Governance Officer explained that actions marked as “green” within the monitoring plan indicated that the required action had either been completed or sufficiently addressed internally, although formal evidence had not yet been submitted. It was also clarified that the audit findings related primarily to the previous financial year.

Councillors were advised that certain recommendations within the action plan may not be achievable within the identified timescales. In particular, it was noted that the implementation of an online booking system via the Council website was unlikely to be completed by 24th May 2026 due to the need for an appropriately tested and reliable system. It was similarly highlighted that the deadline relating to the adoption of an Investment Strategy was considered challenging within the current timeframe.

The use of Artificial Intelligence software was also discussed. Members noted that the use of ChatGPT had been identified within the audit action plan as an outstanding issue. The Town Clerk confirmed that the Council’s paid subscription to the service had now been cancelled and that, moving forward, officers would instead utilise Microsoft Copilot as part of the Council’s existing Microsoft Office package.

Councillors queried the timescales associated with implementing the outstanding audit recommendations ahead of the next audit review. In response, the Finance & Governance Officer advised that further supporting documentation and evidence would be required to demonstrate that identified risks and actions had been appropriately addressed.

Members also raised questions regarding whether amendments to Council policy would be required in order to regulate and clarify the permitted use of Artificial Intelligence systems.

The Finance & Governance Officer advised that the Council had previously adopted the National Association of Local Councils (NALC) Information Technology Policy template; however, this had not specifically addressed the use of Artificial Intelligence or the associated verification and governance procedures required for its use.

Following discussion, councillors agreed that additional time should be allocated to reviewing the relevant policies and governance arrangements surrounding Artificial Intelligence use within the Council.

NOTED: The report and update were received and noted.

EXCLUSION OF PRESS AND PUBLIC

The press and public withdrew from the meeting at 8:02pm due to the confidential nature of the commercially sensitive information contained within the report and associated discussions.

15. DISCLOSED AGENCY MODEL REPORT

Councillors considered a confidential report relating to potential future leisure service delivery arrangements for Elm Park Leisure Centre.

Members agreed to establish a small working group to review the report in further detail and provide recommendations to Full Council at a future meeting.

RESOLVED: That a councillor working group be established to consider the report and report back with recommendations.

16. DATE OF NEXT MEETING - NOTED: Tuesday, 9th June 2026 at 7PM.

THE MEETING CLOSED AT 8:09pm