

HAILSHAM TOWN COUNCIL

FINANCE, BUDGET, RESOURCES AND STAFFING COMMITTEE

AGENDA

NOTICE IS HEREBY given of a meeting of the Finance, Budget and Resource Committee, to be held at the Fleur-de-Lys Council Chambers/Meeting Rooms, Market Square, Hailsham, on

Wednesday 30th October 2019 at 7.00 p.m.

1. **Public Forum**
Prior to commencement of the remainder of formal business of the meeting, a period of not more than 15 minutes will be assigned for the purpose of permitting members of the public to address the assembly, or ask questions on matters relevant to responsibilities of this committee, at the discretion of the Chairman.
2. The order of formal business to be transacted will thereafter be as follows:
3. **Apologies for Absence**
To receive apologies for absence of appointed members.
4. **Declarations of Interest**
To receive notice of declarations of personal or prejudicial interests in respect of items on this agenda.
5. **Minutes of previous Meeting**
 - 5.1 To note that the Minutes and Reports of the Meeting of the Finance, Budget, Resources and Staffing Committee (Ref: FBR/19/3/12-20) held on 24th July 2019, may be taken as read, confirmed as correct record, and signed by the Chairman.

To receive an update about progress of resolutions from the last meeting of the Finance, Budget, Resource and Staffing Committee on 24th July 2019.

6. Periodic Statements and Committee Expenditure

- 6.1 To receive note and adopt the financial reports as listed below
- a) Bank Reconciliation as at 30th September 2019 (copy attached) & Bank Statements and be signed off by one member of the FBRs committee.
 - b) Summary of net expenditure as at 30th September 2019 (copy attached)
 - c) Summary of the Council's income and expenditure as at the 30th September 2019 compared against budgets (summary attached)
 - d) List of uncleared cheques totaling £36,646.16 as at 30th September 2019 (copy attached), as shown on Bank reconciliation.
 - e) List of payments previously certified by a member of the cheque signatory panel amounting to £154,793.14 for payments made during July 2019, £86,518.27 for payments made during August 2019 and £82,007.33 for payments made during September 2019 (In accordance with the Governance and Accountability for Local Councils Practitioners Guide)

6.2 CIL/Reserves Statements

To note the CIL & Reserve balances as at 30th September 2019.

6.3 Internal Auditor 2019 -2020

To note and adopt Internal Auditor Engagement letter and Audit Plan for the financial year ending 31st March 2020.

6.4 Free Resource Payments (Section 137 Expenditure)

To note 1 item of expenditure under Section 137 payments for the current quarter - £30.00 for retiring Mayor flower bouquet.

7. Member Allowances & Subsistence guidelines

To note and agree the guidelines in relation to Members Allowance & subsistence expense claims and suggest an adopted policy.

8. Half Year Budget Report

To note and adopt the amendments/virements in the Finance Officers half year report.

9. External Auditors Report 2018-2019

To note the completed External Audit report 2018-2019, stating, On the basis of their review of the annual return, in their opinion the information in the annual return is in accordance with proper practices and no matters have come to their attention giving cause for concern that relevant legislation and regulatory

requirements have not been met.

10. Annual Review of Internal Control

To note and agree a sub committee group of members to meet and review the effectiveness of the Internal controls, as per the Local Governance and Accountability.

11. Financial Regulations

To note and adopt the updated version of the Council's Financial Regulations as per Internal Audit recommendation.

12. Staffing Review


To determine the specification for the council's Staffing Review.

13. Paper free & Electronic agendas

To discuss the introduction of paper free and electronic agendas.

14. CIL Projects

To discuss potential CIL projects within the remit of this committee.



JOHN HARRISON
Town Clerk

Committee Membership:

Councillors;

G. Blake-Coggins
N. Coltman
B. Granville
R. Grocock
K. Hinton
P. Holbrook
T. Powis

Substitutes:

Councillor C. Bryant
Councillor D. Cottingham
Councillor B. Holbrook
Councillor M. Laxton
Councillor A. O'Rawe

Hailsham Town Council 2019/20

Bank - Cash and Investment Reconciliation as at 30 September 2019

	<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>			
1	Current Bank A/C	102,229.94	
2	Barclays High Interest A/C	940,470.33	
3	Barclays High Interest A/c 2	10,270.52	
4	Treasury Deposit	804,600.11	
5	Petty Cash	0.00	
			1,857,570.90
<u>Other Bank & Cash Balances</u>			
	Cash Suspense A/C	0.00	
			0.00
			<hr/> 1,857,570.90
<u>Unpresented Payments</u>			
1	17/06/2019 23841	115.00	
1	10/07/2019 23906	298.11	
1	23/07/2019 23927	85.00	
1	29/08/2019 23979	594.00	
1	10/09/2019 23995	1,000.00	
1	12/09/2019 24002	70.00	
1	17/09/2019 24003	138.48	
1	17/09/2019 24005	241.60	
1	17/09/2019 24006	105.00	
1	17/09/2019 24010	3,344.05	
1	20/09/2019 24015	1,164.00	
1	23/09/2019 24017	11,544.80	
1	23/09/2019 24018	8,319.33	
1	23/09/2019 24019	107.17	
1	24/09/2019 24020	3,304.24	
1	25/09/2019 DD	-366.06	
1	27/09/2019 24022	50.00	
1	27/09/2019 24023	20.00	
1	27/09/2019 24024	96.88	
1	27/09/2019 24025	149.93	
1	30/09/2019 24026	1,886.78	
1	30/09/2019 24027	446.59	
1	30/09/2019 24028	480.00	
1	30/09/2019 24029	80.00	
1	30/09/2019 24030	71.63	
1	30/09/2019 24031	50.00	
1	30/09/2019 24032	50.00	
1	30/09/2019 24033	50.00	
1	30/09/2019 24034	50.00	
1	30/09/2019 24035	2,472.40	
1	30/09/2019 24036	24.99	
1	30/09/2019 24037	55.00	
1	30/09/2019 24038	547.24	
			36,646.16
			<hr/> 1,820,924.74

Hailsham Town Council 2019/20

Bank - Cash and Investment Reconciliation as at 30 September 2019

	<u>Account Description</u>	<u>Balance</u>
<u>Receipts not on Bank Statement</u>		
1	01/04/2019	-413.48
		-413.48
Closing Balance		1,820,511.26
<u>All Cash & Bank Accounts</u>		
	Current Bank A/c	64,049.74
	Barclays High Interest A/c	940,470.33
	Barclays High Interest A/c 2	10,270.52
	Treasury Deposit	804,600.11
	Petty Cash	100.00
	Other Bank & Cash Balances	0.00
	Total Bank & Cash Balances	1,819,490.70

Summary Income & Expenditure by Budget Heading 30/09/2019

Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Of Budget
<u>Finance Policy & Resources</u>						
Expenditure	494,075	1,148,652	654,577	0	654,577	43.0 %
Income	1,196,021	16,664	1,179,357			7177.3 %
Net Expenditure over Income	-701,946	1,131,988	1,833,934			
<u>Allotments</u>						
Expenditure	1,770	4,178	2,408	0	2,408	42.4 %
Income	2,305	3,542	-1,237			65.1 %
Net Expenditure over Income	-535	636	1,171			
<u>Recreation</u>						
Expenditure	104,807	169,487	64,680	0	64,680	61.8 %
Income	21,091	24,813	-3,722			85.0 %
Net Expenditure over Income	83,716	144,674	60,958			
<u>Burials & Properties</u>						
Expenditure	19,366	41,416	22,050	0	22,050	46.8 %
Income	30,575	58,400	-27,825			52.4 %
Net Expenditure over Income	-11,209	-16,984	-5,775			
<u>Street Lighting & Furniture</u>						
Expenditure	58	54,997	54,939	0	54,939	0.1 %
Income	0	0	0			0.0 %
Net Expenditure over Income	58	54,997	54,939			
<u>INCOME - EXPENDITURE TOTALS</u>						
Expenditure	620,076	1,418,730	798,654	0	798,654	43.7 %
Income	1,249,993	103,419	1,146,574			1208.7 %
Net Expenditure over Income	-629,917	1,315,311	1,945,228			

Month No : 6

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
100	Administration						
4000	Staff Salary	195,981	547,992	352,011		352,011	35.8 %
4030	PAYE and NI	73,396	98,545	25,149		25,149	74.5 %
4040	Pension	50,751	70,867	20,116		20,116	71.6 %
4050	Staff Mileage & Benefits	443	900	457		457	49.2 %
4070	Staff other Expenses	96	100	4		4	96.0 %
4075	Honoraria	530	2,000	1,470		1,470	26.5 %
4080	Chairman's Allowance	184	1,500	1,316		1,316	12.3 %
4085	Member's Allowance	9,420	23,800	14,380		14,380	39.6 %
4090	Training	1,248	4,602	3,354		3,354	27.1 %
4091	Vending/Water Machine	816	1,800	984		984	45.4 %
4095	Bank Charges	376	618	242		242	60.9 %
4100	Audit Fees	2,117	2,781	664		664	76.1 %
4105	Professional Fees	5,841	9,105	3,264		3,264	64.1 %
4110	Subscriptions & Memberships	3,703	3,914	211		211	94.6 %
4120	Stationery	925	2,200	1,275		1,275	42.0 %
4121	Photocopier	1,772	3,600	1,828		1,828	49.2 %
4123	Annual Town Meeting	0	600	600		600	0.0 %
4124	Newsletter	2,435	11,000	8,565		8,565	22.1 %
4125	Postage	1,149	1,600	451		451	71.8 %
4135	Website	1,799	7,000	5,201		5,201	25.7 %
4140	IT Support/ Maintenance	2,784	2,800	17		17	99.4 %
4145	Office Equipment	0	2,300	2,300		2,300	0.0 %
4160	Advertising & Publicity	554	500	-54		-54	110.8 %
4175	CCTV	1,562	7,725	6,163		6,163	20.2 %
4180	Hall Hire	203	600	398		398	33.8 %
4185	War Memorial	197	155	-42		-42	127.1 %
4200	Neighbourhood Plan	2,112	13,293	11,181		11,181	15.9 %
4215	Election Costs	0	53,520	53,520		53,520	0.0 %
4220	Civic Regalia	173	250	77		77	69.0 %
4225	Health & Safety	0	396	396		396	0.0 %
4230	Twining	0	800	800		800	0.0 %
	Administration :- Expenditure	360,564	876,863	516,299	0	516,299	41.1 %
1076	Precept	1,071,691	0	1,071,691			0.0 %
1090	Interest Received	2,376	515	1,861			461.3 %
1105	CIL Income	109,957	14,749	95,208			745.5 %
1120	Room Hire Income	265	0	265			0.0 %
1990	Other Income	539	400	139			134.8 %
	Administration :- Income	1,184,827	15,664	1,169,163			7564.0
	Net Expenditure over Income	-824,263	861,199	1,685,462			

Month No : 6

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
120	Vehicles						
4115	Insurance	3,047	4,000	953		953	76.2 %
4300	Fuel	1,277	4,500	3,223		3,223	28.4 %
4305	Maintenance	1,752	1,242	-510		-510	141.1 %
4310	Leasing	4,514	9,800	5,286		5,286	46.1 %
	Vehicles :- Expenditure	10,591	19,542	8,951	0	8,951	54.2 %
1990	Other Income	1,082	0	1,082			0.0 %
	Vehicles :- Income	1,082	0	1,082			
	Net Expenditure over Income	9,509	19,542	10,033			
130	Tourism						
4150	Utilities	685	0	-685		-685	0.0 %
4160	Advertising & Publicity	1,795	8,515	6,720		6,720	21.1 %
4190	Grants Paid	0	206	206		206	0.0 %
4350	Bus Alliance	0	1,000	1,000		1,000	0.0 %
4355	Festival Expenditure	5,784	18,239	12,455		12,455	31.7 %
4356	Festive Lighting	11,146	12,313	1,167		1,167	90.5 %
	Tourism :- Expenditure	19,410	40,273	20,863	0	20,863	48.2 %
1200	Festival Income	1,075	0	1,075			0.0 %
1340	Pitch Hire	2,191	0	2,191			0.0 %
	Tourism :- Income	3,266	0	3,266			
	Net Expenditure over Income	16,145	40,273	24,128			
140	Youth Services						
4115	Insurance	460	0	-460		-460	0.0 %
4130	Telephone, Mobiles & Broadband	445	890	445		445	50.0 %
4150	Utilities	6,873	8,000	1,127		1,127	85.9 %
4205	Waste Disposal	12	0	-12		-12	0.0 %
4206	Hygiene Services	115	500	385		385	23.0 %
4305	Maintenance	25	0	-25		-25	0.0 %
4375	Safe Hub	464	600	136		136	77.4 %
4380	FNP	3,140	1,000	-2,140		-2,140	314.0 %
4385	Café	840	1,810	970		970	46.4 %
4395	Minibus	420	1,400	980		980	30.0 %
4650	Intruder Alarm	1,061	800	-261		-261	132.6 %
	Youth Services :- Expenditure	13,854	15,000	1,146	0	1,146	92.4 %
1231	Youth Services Income	6,447	1,000	5,447			644.7 %
	Youth Services :- Income	6,447	1,000	5,447			644.7 %
	Net Expenditure over Income	7,408	14,000	6,592			

Month No : 6

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
150	MT Hut						
4150	Utilities	48	473	425		425	10.1 %
4305	Maintenance	0	250	250		250	0.0 %
	MT Hut :- Expenditure	48	723	675	0	675	6.6 %
	Net Expenditure over Income	48	723	675			
160	Special Projects						
4405	Comm Building	0	3,000	3,000		3,000	0.0 %
4415	Criminal Damage	0	1,056	1,056		1,056	0.0 %
4420	St Marys Churchyard	0	309	309		309	0.0 %
4426	Hailsham Forward	2,756	2,756	0		0	100.0 %
4427	Revitalization Fund	495	17,248	16,753		16,753	2.9 %
4428	Post Office	37,691	86,551	48,860		48,860	43.5 %
4430	Cortlandt Stable	7,914	21,611	13,697		13,697	36.6 %
4435	Hellingly PC	13,439	27,810	14,371		14,371	48.3 %
4440	Bus Concessions	1,728	8,000	6,272		6,272	21.6 %
	Special Projects :- Expenditure	64,023	168,341	104,318	0	104,318	38.0 %
1990	Other Income	400	0	400			0.0 %
	Special Projects :- Income	400	0	400			
	Net Expenditure over Income	63,623	168,341	104,718			
170	Grants						
4190	Grants Paid	25,497	27,510	2,013		2,013	92.7 %
4450	S 137 - Free resources	30	0	-30		-30	0.0 %
4455	S 142 - Community	0	400	400		400	0.0 %
4460	S 145 - leisure Section	58	0	-58		-58	0.0 %
	Grants :- Expenditure	25,585	27,910	2,326	0	2,326	91.7 %
	Net Expenditure over Income	25,585	27,910	2,326			
200	Common Pond Allotments						
4140	IT Support/ Maintenance	0	175	175		175	0.0 %
4205	Waste Disposal	696	1,000	304		304	69.6 %
4500	Water	828	155	-673		-673	534.1 %
4505	Soil Testing	0	52	52		52	0.0 %
	Common Pond Allotments :- Expenditure	1,524	1,382	-142	0	-142	110.3 %
1250	Allotment Rent Income	307	400	-93			76.7 %
	Common Pond Allotments :- Income	307	400	-93			76.7 %
	Net Expenditure over Income	1,217	982	-235			

Month No : 6

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
210	<u>Battle Road Allotments</u>						
4181	Room hire Refund	14	0	-14		-14	0.0 %
4305	Maintenance	0	2,281	2,281		2,281	0.0 %
4500	Water	232	515	283		283	45.1 %
	Battle Road Allotments :- Expenditure	246	2,796	2,550	0	2,550	8.8 %
1250	Allotment Rent Income	1,571	2,100	-529			74.8 %
	Battle Road Allotments :- Income	1,571	2,100	-529			74.8 %
	Net Expenditure over Income	-1,325	696	2,021			
220	<u>Harold Ave Allotments</u>						
1250	Allotment Rent Income	427	1,042	-615			41.0 %
	Harold Ave Allotments :- Income	427	1,042	-615			41.0 %
	Net Expenditure over Income	-427	-1,042	-615			
300	<u>Weston Road Recreation Ground</u>						
4150	Utilities	637	0	-637		-637	0.0 %
4305	Maintenance	225	927	702		702	24.3 %
4500	Water	0	129	129		129	0.0 %
	Weston Road Recreation Ground :- Expenditure	862	1,056	194	0	194	81.6 %
1300	Hailsham Town FC Income	400	800	-400			50.0 %
1310	Hailsham Lawn Tennis Income	30	30	0			100.0 %
1340	Pitch Hire	50	170	-120			29.4 %
	Weston Road Recreation Ground :- Income	480	1,000	-520			48.0 %
	Net Expenditure over Income	382	56	-326			
305	<u>Maurice Thornton Playing Field</u>						
4150	Utilities	1,000	1,000	0		0	100.0 %
4305	Maintenance	0	690	690		690	0.0 %
4500	Water	30	62	32		32	48.9 %
4530	Pitch Marking	8	515	507		507	1.6 %
	Maurice Thornton Playing Field :- Expenditure	1,039	2,267	1,228	0	1,228	45.8 %
1340	Pitch Hire	500	0	500			0.0 %
	Maurice Thornton Playing Field :- Income	500	0	500			
	Net Expenditure over Income	539	2,267	1,728			

Month No : 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
310 Hailsham Country Park						
4305 Maintenance	42	464	422		422	9.1 %
4575 Pest Control	237	515	278		278	46.0 %
Hailsham Country Park :- Expenditure	279	979	700	0	700	28.5 %
1320 Fishing Permits	787	550	237			143.0 %
Hailsham Country Park :- Income	787	550	237			143.0 %
Net Expenditure over Income	-507	429	936			
315 Common Pond						
4305 Maintenance	132	1,408	1,276		1,276	9.4 %
Common Pond :- Expenditure	132	1,408	1,276	0	1,276	9.4 %
Net Expenditure over Income	132	1,408	1,276			
320 Public Open Spaces						
4165 Protective Clothing	156	200	44		44	77.9 %
4170 Staff Outdoor Equipment	654	1,860	1,206		1,206	35.2 %
4305 Maintenance	1,290	2,289	999		999	56.3 %
4550 Dog Bins	3,384	2,478	-906		-906	136.6 %
4555 Drainage Works	88	100	12		12	87.8 %
4580 Grass & Hedge Cutting	10,916	10,219	-697		-697	106.8 %
4590 Tree Works	9,435	18,393	8,958		8,958	51.3 %
4995 Skate Park Maintenance	0	515	515		515	0.0 %
5010 Ersham Road Maintenance	0	52	52		52	0.0 %
5015 Orchard Park	0	221	221		221	0.0 %
5020 Horticultural & Grounds Maint.	10,259	25,550	15,291		15,291	40.2 %
Public Open Spaces :- Expenditure	36,181	61,877	25,696	0	25,696	58.5 %
Net Expenditure over Income	36,181	61,877	25,696			
325 Play Areas						
4115 Insurance	1,026	1,450	424		424	70.8 %
4305 Maintenance	20	4,618	4,598		4,598	0.4 %
4610 New Equipment	1,524	0	-1,524		-1,524	0.0 %
Play Areas :- Expenditure	2,570	6,068	3,498	0	3,498	42.4 %
Net Expenditure over Income	2,570	6,068	3,498			

Month No : 6

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
330	<u>FDL Office Complex</u>						
4115	Insurance	10,426	9,200	-1,226		-1,226	113.3 %
4130	Telephone, Mobiles & Broadband	1,090	2,700	1,610		1,610	40.4 %
4150	Utilities	9,265	11,700	2,435		2,435	79.2 %
4205	Waste Disposal	4,527	1,834	-2,693		-2,693	246.8 %
4210	Cleaning Services	2,396	4,700	2,304		2,304	51.0 %
4305	Maintenance	1,733	7,933	6,200		6,200	21.8 %
4550	Dog Bins	2,082	5,000	2,918		2,918	41.6 %
4590	Tree Works	920	400	-520		-520	230.0 %
4650	Intruder Alarm	155	515	360		360	30.1 %
	FDL Office Complex :- Expenditure	32,592	43,982	11,390	0	11,390	74.1 %
1115	Rent Received	2,625	19,063	-16,438			13.8 %
1120	Room Hire Income	1,655	3,000	-1,345			55.2 %
	FDL Office Complex :- Income	4,280	22,063	-17,783			19.4 %
	Net Expenditure over Income	28,312	21,919	-6,393			
340	<u>Grovelands Barns</u>						
4150	Utilities	2,822	2,800	-22		-22	100.8 %
4305	Maintenance	907	500	-407		-407	181.4 %
4555	Drainage Works	812	820	8		8	99.0 %
	Grovelands Barns :- Expenditure	4,541	4,120	-421	0	-421	110.2 %
	Net Expenditure over Income	4,541	4,120	-421			
350	<u>Maurice Thornton Pavilion</u>						
4150	Utilities	242	1,100	858		858	22.0 %
4206	Hygiene Services	69	136	67		67	50.4 %
4305	Maintenance	0	1,081	1,081		1,081	0.0 %
	Maurice Thornton Pavilion :- Expenditure	310	2,317	2,007	0	2,007	13.4 %
1400	Pavilion Income	756	1,200	-444			63.0 %
	Maurice Thornton Pavilion :- Income	756	1,200	-444			63.0 %
	Net Expenditure over Income	-446	1,117	1,563			
360	<u>Union Corner Hall</u>						
4305	Maintenance	1,000	1,000	0		0	100.0 %
	Union Corner Hall :- Expenditure	1,000	1,000	0	0	0	100.0 %
	Net Expenditure over Income	1,000	1,000	0			

Month No : 6

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
370	James West Community Hall						
4130	Telephone, Mobiles & Broadband	538	1,077	539		539	50.0 %
4150	Utilities	6,450	11,593	5,143		5,143	55.6 %
4181	Room hire Refund	1,984	0	-1,984		-1,984	0.0 %
4206	Hygiene Services	605	1,500	895		895	40.3 %
4210	Cleaning Services	1,298	2,000	702		702	64.9 %
4305	Maintenance	7,422	11,859	4,437		4,437	62.6 %
4650	Intruder Alarm	192	384	192		192	50.0 %
	James West Community Hall :- Expenditure	18,490	28,413	9,923	0	9,923	65.1 %
1120	Room Hire Income	14,289	0	14,289			0.0 %
	James West Community Hall :- Income	14,289	0	14,289			
	Net Expenditure over Income	4,201	28,413	24,212			
380	Toilets						
4150	Utilities	1,321	1,572	251		251	84.0 %
4206	Hygiene Services	417	690	273		273	60.4 %
4210	Cleaning Services	5,040	7,818	2,778		2,778	64.5 %
4305	Maintenance	0	5,920	5,920		5,920	0.0 %
4990	Sundries	32	0	-32		-32	0.0 %
	Toilets :- Expenditure	6,810	16,000	9,190	0	9,190	42.6 %
	Net Expenditure over Income	6,810	16,000	9,190			
400	Cemetery						
4130	Telephone, Mobiles & Broadband	283	600	317		317	47.1 %
4140	IT Support/ Maintenance	0	330	330		330	0.0 %
4150	Utilities	3,773	4,023	250		250	93.8 %
4205	Waste Disposal	712	500	-212		-212	142.4 %
4305	Maintenance	4,718	8,699	3,981		3,981	54.2 %
4575	Pest Control	40	52	12		12	76.9 %
4580	Grass & Hedge Cutting	3,675	8,210	4,535		4,535	44.8 %
4590	Tree Works	1,200	0	-1,200		-1,200	0.0 %
4700	Flowers	315	515	200		200	61.2 %
4705	Grave Digging	4,650	14,000	9,350		9,350	33.2 %
4710	Section Markers	0	1,380	1,380		1,380	0.0 %
	Cemetery :- Expenditure	19,366	38,309	18,943	0	18,943	50.6 %
1450	Cemetery Income	27,005	51,500	-24,495			52.4 %
	Cemetery :- Income	27,005	51,500	-24,495			52.4 %
	Net Expenditure over Income	-7,639	-13,191	-5,552			

Month No : 6

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
450	<u>Cemetery Lodge</u>						
4305	Maintenance	0	3,107	3,107		3,107	0.0 %
	Cemetery Lodge :- Expenditure	0	3,107	3,107	0	3,107	0.0 %
1480	Cemetery Lodge Income	3,570	6,900	-3,330			51.7 %
	Cemetery Lodge :- Income	3,570	6,900	-3,330			51.7 %
	Net Expenditure over Income	-3,570	-3,793	-223			
500	<u>Street Lighting & Furniture</u>						
4150	Utilities	0	12,875	12,875		12,875	0.0 %
4305	Maintenance	58	40,387	40,329		40,329	0.1 %
4760	Street Furniture	0	1,735	1,735		1,735	0.0 %
	Street Lighting & Furniture :- Expenditure	58	54,997	54,939	0	54,939	0.1 %
	Net Expenditure over Income	58	54,997	54,939			

Bank Reconciliation Statement as at: 30/09/2019 for Cash Book 1 Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Bank A/C	30/09/2019		102,229.94
			<u>102,229.94</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
17/06/2019 23841	Knockhatch		115.00
10/07/2019 23906	Petty Cash - Y Cafe		298.11
23/07/2019 23927	Knockhatch		85.00
29/08/2019 23979	ATCM		594.00
10/09/2019 23995	Union Corner Hall		1,000.00
12/09/2019 24002	Knockhatch		70.00
17/09/2019 24003	Martello Plant Hire Ltd		138.48
17/09/2019 24005	Pipmeister Web Design		241.60
17/09/2019 24006	Bloomfields		105.00
17/09/2019 24010	Idverde Ltd		3,344.05
20/09/2019 24015	DFL Trucking Ltd		1,164.00
23/09/2019 24017	HM Revenue & Customs		11,544.80
23/09/2019 24018	East Sussex Pension Fund		8,319.33
23/09/2019 24019	Give As You Earn		107.17
24/09/2019 24020	GM Monk Ltd		3,304.24
25/09/2019 DD	Wages & Salaries		-366.06
27/09/2019 24022	C Brazier		50.00
27/09/2019 24023	S Harper		20.00
27/09/2019 24024	D. F. I.S		96.88
27/09/2019 24025	Wightman & Parrish		149.93
30/09/2019 24026	Castle Water		1,886.78
30/09/2019 24027	Newton & Frost Fencing Ltd		446.59
30/09/2019 24028	L & B Scaffolding Southern Ltd		480.00
30/09/2019 24029	Land Registry		80.00
30/09/2019 24030	Andy Joyes		71.63
30/09/2019 24031	K Sweet		50.00
30/09/2019 24032	R Newark		50.00
30/09/2019 24033	K Manley		50.00
30/09/2019 24034	Gatesby Estate PLC		50.00
30/09/2019 24035	Hailsham Forward CIC		2,472.40
30/09/2019 24036	MFC Outdoor Stores Ltd		24.99
30/09/2019 24037	Mr D Isted		55.00
30/09/2019 24038	D. F. I.S		547.24
			<u>36,646.16</u>
			65,583.78
<u>Receipts not Banked/Cleared (Plus)</u>			
01/04/2019			-413.48

Bank Reconciliation Statement as at: 30/09/2019 for Cash Book 1 Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
			-413.48
			<hr/> 65,170.30
		Balance per Cash Book is :-	65,170.30
		Difference is :-	0.00

At : 14:15

Current Bank A/c

List of Payments made between 01/07/2019 and 31/07/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/07/2019	Wealden District Council	DD	1,105.00		Rates for Mth 4
01/07/2019	Siemens Financial Services	DD	108.42		Vending Machine hire Qtr 2
01/07/2019	Lex Autolease	DD	895.76		Vehicle Leasing Mth 4
01/07/2019	Cognito	DC	19.48		Forms
04/07/2019	Third Sector Protect	23883	460.00		Y Cafe Insurance
04/07/2019	What's on Media Ltd	23884	174.00		Summer Event advert
04/07/2019	Business Waste Ltd	23886	2,331.84		Wate Collection for Aug19
04/07/2019	St John Ambulance	23887	172.80		Summer Market
04/07/2019	Wealden Eye	23888	100.00		Summer Market Advert
04/07/2019	Sussex Stompers	23889	420.00		Summer Mkt Entertainment
05/07/2019	Barclays bank	DD	58.54		Bank Charges for Jul19
08/07/2019	M & S Print Services Ltd	23890	70.00		Youth cafe leaflets
08/07/2019	Castle Water	23891	573.60		P Toilets Water for 1 year
08/07/2019	Macey Industrial Fixings	23892	95.75		Stock - Measuring Wheel
08/07/2019	J Taylor	23893	50.00		J West Refund
08/07/2019	N Baker	23894	50.00		J West Refund
08/07/2019	Mr J Harrison	23895	42.00		Keys for P Office
08/07/2019	Wealden District Council	DC	21.00		TEN Notice for Summer mkt
09/07/2019	Hailsham Town Council CIC	23896	45,000.00		Post Office running costs
09/07/2019	Pembroke Financial Services	23897	750.00		Pension scheme PO
09/07/2019	Travis Perkins	23898	263.86		Drainage work/Country park
09/07/2019	Curtis & Shaw (Sussex) Ltd	23899	42.68		Drainage work
09/07/2019	Wealden District Council	DC	231.00		Planning Fee J West
10/07/2019	Town & Country Tree Services	23900	1,560.00		Tree Work
10/07/2019	Adrians Cleaning Services Ltd	23901	520.53		Cleaning FDL/JW
10/07/2019	Uniserve SE Ltd	23902	69.60		GDPR amendments
10/07/2019	Uniserve SE Ltd	23902	244.80		Office 365
10/07/2019	Richard Gillett	23903	51.20		Mileage
10/07/2019	Mr K Smith - KBS	23904	295.00		FNP inflatables
10/07/2019	Npower	23905	590.08		J West Qtr 1
10/07/2019	Petty Cash - Y Cafe	23906	298.11		Petty cash - y cafe
10/07/2019	Wages & Salaries	BACS	1,110.81		Week 14
12/07/2019	Eastbourne Borough Council	23907	115.20		Comp Slips
12/07/2019	Peter Wilson Quartet	23908	200.00		Summer Event Entertainment PW
12/07/2019	Bloomfields	23909	100.00		Mayor/Chapel Flowers
12/07/2019	Siemens Financial Services	DD	396.80		Photocopier Lease Qtr 2
15/07/2019	Intial Washrooms	23910	255.35		Hygiene Aug19
15/07/2019	CBL Fastenings Ltd	23911	45.60		Cable ties stock
15/07/2019	Business Waste Ltd	23913	227.66		Overweight charges - all sites
15/07/2019	W Moon	23914	50.00		J West Refund
16/07/2019	East Sussex Security	DD	136.59		Alarm Maintenance July19
17/07/2019	JC Seale - What's on Hailsham	23915	170.00		Street Market Advert til dec19
17/07/2019	Martello Plant Hire Ltd	23916	1,642.80		Plant hire for cem/drainage
17/07/2019	S Harper	23917	12.80		Mileage
17/07/2019	Friday Ad Ltd	23918	54.00		Summer Market Advert
17/07/2019	Wages & Salaries	BACS	1,180.16		Wk15
18/07/2019	Neopost Ltd	DD	100.00		Franking Postage

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Current Bank A/c

List of Payments made between 01/07/2019 and 31/07/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
22/07/2019	Trade UK - Screwfix	23919	103.04		G o R & Post Office repair
22/07/2019	Uniserve SE Ltd	23920	34.80		Website connection issue
22/07/2019	K Giddings	23921	14.80		Mileage
22/07/2019	Town & Country Tree Services	23922	1,920.00		Tree Works
22/07/2019	Eastbourne Borough Council	23923	78.00		Receipts books
22/07/2019	Give As You Earn	23924	107.17		Mth 4 GAYE
22/07/2019	Vostel Ltd	DD	474.92		Telephone Charges Jul19
23/07/2019	HM Revenue & Customs	23925	12,215.39		PAYE & NI Mth4
23/07/2019	East Sussex Pension Fund	23926	8,440.17		Mth 4
23/07/2019	Knockhatch	23927	85.00		FNP
23/07/2019	Cuckmere Community Bus Ltd	23928	1,727.60		Contribution qtr 1
23/07/2019	Wightman & Parrish	23929	72.44		Hygiene Supplies
24/07/2019	Wges & Salaries	BACS	1,092.79		Wk16
25/07/2019	Wages & Salaries	BACS	29,709.68		Mth 4
25/07/2019	S Spence	23930	840.00		P Toilet Cleaning Jul19
25/07/2019	Apogee Corp Ltd	DD	583.67		Printing costs
26/07/2019	Mr J Harrison	23931	61.22		Defib parts
26/07/2019	EON	23932	399.09		Electric all sites Mth 4
26/07/2019	Thorpe Park	DC	310.50		FNP - Thorpe Park
26/07/2019	Roland Dunn	DD	57.12		Service Charge
29/07/2019	Nathan Phillips	9633	1,200.00		Grave Digging July 2019
29/07/2019	KCOM	23934	241.20		Hosting
30/07/2019	Mr D Brown	23935	300.00		Stock Photos for Website/IF
31/07/2019	Wages & salaries	BACS	1,223.36		wk17
31/07/2019	Costain Ltd - ESCC	23936	27,600.00		Sox replacements
31/07/2019	Harroway Trees	23937	780.00		Tree Work Town Centre
31/07/2019	Ms A O'Rawe	23938	132.00		Deputy Mayro clothes
31/07/2019	Footprint	23939	206.40		Professional maps JW
31/07/2019	Neopost Ltd	23940	310.40		Ink for Franking Machine
31/07/2019	A Peck	23941	50.00		J West Refund
31/07/2019	R Boxer	23942	50.00		J West Refund
31/07/2019	Macey Industrial Fixings	23943	100.80		Tools/bench repairs
31/07/2019	Trade UK - Screwfix	23944	53.98		Clothing
31/07/2019	Travis Perkins	23945	57.63		Bus Shelter Repairs
31/07/2019	Adrians Cleaning Services Ltd	23946	665.53		Cleaning FDL/Jw Jul19
31/07/2019	Uniserve SE Ltd	23947	649.20		Udapte Website
31/07/2019	Allstar	DD	382.42		Fuel for July19

Total Payments	<u>154,793.14</u>
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Current Bank A/c

List of Payments made between 01/08/2019 and 31/08/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/08/2019	Wealden District Council	DD	1,105.00		Rates for August 19
01/08/2019	Lex Autolease	DD	895.76		Vehicle Lease
01/08/2019	Cognito	DC	20.32		Forms
05/08/2019	Barclays bank	DD	78.82		Bank Charges
06/08/2019	Besthost	23948	16.00		Bus Alliance
06/08/2019	Town & Country Tree Services	23949	1,620.00		Tree Work at Gleneagles
06/08/2019	Wightman & Parrish	23950	69.65		J West Cleaning supplies
07/08/2019	Idverde Ltd	23951	3,344.05		Cemetery Grass & Hort Jul19
07/08/2019	Wages & Salaries	BACS	1,176.46		Wages & Salaries wk 18
07/08/2019	Allstar	DD	116.24		Fuel for Vehicles
08/08/2019	Trade Paints Ltd	23952	24.01		Mt Play Area repairs
08/08/2019	Curtis & Shaw (Sussex) Ltd	23953	37.44		Fuel for Digger
08/08/2019	Npower	23954	111.76		War Memorial Electric Qtr1
08/08/2019	Business Stream	23955	211.00		Waste Water Dec-Jun19
13/08/2019	KSV Vending	23956	138.05		Vending Machine Supplies
13/08/2019	Business Waste Ltd	23957	2,909.76		Waste Collections
13/08/2019	EDF Energy	23958	257.25		Youth Cafe - Gas/Electric Qtr1
13/08/2019	Haulaway Ltd	23959	306.00		Skip Hire for the Barn
13/08/2019	Accuarte Roofing Ltd	23960	1,600.00		Deposit for Chapel roof
14/08/2019	Intial Washrooms	23961	255.35		Hygiene Supplies
14/08/2019	Wages & Salaries	BACS	1,158.73		Wages & Salaries Wk 19
14/08/2019	Allstar	DD	23.41		Fuel for minibus
15/08/2019	EON	23962	480.46		Gas/Electric EON Mth4
15/08/2019	East Sussex Security	DD	136.59		Alarm Maintenance Aug19
19/08/2019	Uniserve SE Ltd	23963	244.80		Office 365
19/08/2019	Martello Plant Hire Ltd	23964	406.80		Digger 4 days
19/08/2019	Newton & Frost Fencing Ltd	23966	143.47		Tools
19/08/2019	J & C Coaching	23967	50.00		J West refund
19/08/2019	M Laxton	23965	120.80		Mileage/Subsistence
20/08/2019	J H Payne	23968	2,875.20		FDL Chimney Scaffolding
21/08/2019	Wages & Salaries	BACS	1,060.05		Wages & Salaries wk 20
21/08/2019	Vostel Ltd	DD	473.06		Telephone Aug19
21/08/2019	Allstar	DD	16.80		Fuel for vehicles
25/08/2019	Wages & Salaries	BACS	30,239.25		Wages & Salaries Mth 5
27/08/2019	KCOM	23969	49.20		Domain hosting
27/08/2019	Colliers International	23970	4,731.00		Rent 29.9-24.12.19 2 North St
27/08/2019	Town & Country Tree Services	23971	360.00		Tree Work at Wentworth
27/08/2019	Roland Dunn	DD	57.12		Management Fees Cem Lodge
28/08/2019	Wages & Salaries	BACS	1,100.46		Wages & Salaries wk 21
28/08/2019	Allstar	DD	76.65		Fuel for vehicles
29/08/2019	Nutra plumbing & Heating Ltd	23972	103.20		JW Repairs to Boiler
29/08/2019	HM Revenue & Customs	23973	12,908.97		PAYE Mth5
29/08/2019	East Sussex Pension Fund	23974	8,652.47		Pension Mth5
29/08/2019	Give As You Earn	23975	107.17		GAYE Mth5
29/08/2019	Besthost	23976	180.00		Domain Hosting
29/08/2019	Andy Joyes	23977	33.00		Cafe First Aid Supplies
29/08/2019	Town & Country Tree Services	23978	672.00		Tree work Stroma/Survey

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Current Bank A/c

List of Payments made between 01/08/2019 and 31/08/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
29/08/2019	ATCM	23979	594.00		Subscription for 19-20
30/08/2019	Mark J Fitzgerald	23980	850.00		4 Mkt Sq window repairs
30/08/2019	S Spence	23981	840.00		P Toilet Cleaning August 19
30/08/2019	M & S Print Services Ltd	23982	1,962.00		Newsletter
30/08/2019	Colliers International	23983	27.02		Service charge
30/08/2019	Mr R Boxer	23984	50.00		J West refund
30/08/2019	Nathan Phillips	23985	1,375.00		Grave Digging August 19
30/08/2019	Eden Springs Ltd	23986	66.67		Water machine
Total Payments			<u>86,518.27</u>		

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Current Bank A/c

List of Payments made between 01/09/2019 and 30/09/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/09/2019	Wealden District Council	DD	1,105.00		Council Tax
02/09/2019	Lex Autolease	DD	895.76		Vehicle Leasing
02/09/2019	Cognito	DC	20.32		Online Forms Y Cafe
02/09/2019	Indeed	DC	120.00		Advertising for D Youth
03/09/2019	Apogee Corp	DD	18.00		Photocopier Ink
04/09/2019	Allstar	DD	212.69		Fuel
04/09/2019	Neopost Ltd	DD	100.00		Franking Machine
04/09/2019	Wages & Salaries	DD	1,076.43		Wk 22
05/09/2019	Barclays bank	DD	56.51		Bank Charges
09/09/2019	Uniserve SE Ltd	23987	69.60		IT support
09/09/2019	Troy Hayes Planning Ltd	23988	1,285.72		NHP
09/09/2019	N Clarke-Cox	23989	20.00		Staff eye test
10/09/2019	Travis Perkins	23990	83.45		4 Mkt Sq work
10/09/2019	Trade UK - Screwfix	23991	99.92		Clothes/stock
10/09/2019	Wolseley	23992	71.99		Tools - Stock
10/09/2019	Macey Industrial Fixings	23993	12.67		Stock-Tools
10/09/2019	Richard Gillett	23994	58.40		mileage expenses
10/09/2019	Richard Gillett	23994	63.75		Training course expenses SG
10/09/2019	Union Corner Hall	23995	1,000.00		Management Grant
10/09/2019	PKF Littlejohn LLP	23996	2,400.00		External Audit fees 18-19
10/09/2019	Intial Washrooms	23997	255.35		Hygiene Supplies
10/09/2019	ROSPA	23998	291.00		Training for S Gillett
10/09/2019	Crafty Annies	23999	50.00		J West refund
11/09/2019	Wages & Salaries	DD	1,111.37		Wk23
12/09/2019	Curtis & Shaw (Sussex) Ltd	24000	18.72		Fuel
12/09/2019	EON	24001	421.47		Electric/Gas all sites Mth6
12/09/2019	Knockhatch	24002	70.00		FNP
16/09/2019	East Sussex Security	DD	136.59		Alarm Maintenance
17/09/2019	Martello Plant Hire Ltd	24003	138.48		Mini Digger Coopers way
17/09/2019	Richard Gillett	24004	31.24		Net for the vehicles
17/09/2019	Pipmeister Web Design	24005	241.60		HF website
17/09/2019	Bloomfields	24006	105.00		Chapel Flowers
17/09/2019	DH Distribution	24007	800.00		Newsletter Distribution
17/09/2019	Andy Joyes	24008	82.93		Youth CAfe Expenses - Bookers
17/09/2019	Adrians Cleaning Services Ltd	24009	575.53		Cleaning - August 19
17/09/2019	Idverde Ltd	24010	3,344.05		Grass Cut/Horticultural
17/09/2019	Uniserve SE Ltd	24011	100.08		Office 365
17/09/2019	Business Waste Ltd	24012	121.85		Waste Collection o/charge
18/09/2019	The Police & Crime Comm Sx	24013	1,562.21		CCTV Qtr1 Trans/maintenance
18/09/2019	M Nuggent	24014	50.00		J West Refund
18/09/2019	Allstar	DD	16.80		Fuel
18/09/2019	Wages & Salaries	DD	1,120.96		Wk 24
20/09/2019	DFL Trucking Ltd	24015	1,164.00		Play Surface
20/09/2019	Vostel Ltd	DD	464.48		Telephone Charges
23/09/2019	HM Revenue & Customs	24017	11,544.80		PAYE Mth 6
23/09/2019	East Sussex Pension Fund	24018	8,319.33		Pension Mth 6
23/09/2019	Give As You Earn	24019	107.17		GAYE Mth 6

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Current Bank A/c

List of Payments made between 01/09/2019 and 30/09/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
24/09/2019	GM Monk Ltd	24020	3,304.24		Defib & J West
24/09/2019	S Spence	24021	840.00		P Toilet Cleaning
25/09/2019	Wages & Salaries	DD	1,137.14		Wk25
25/09/2019	Wages & Salaries	DD	28,294.67		Mth 6
26/09/2019	Roland Dunn	DD	57.12		Cem Lodge Service charge
26/09/2019	Thorpe Park	DC	677.50		FNP
27/09/2019	C Brazier	24022	50.00		J West Refund
27/09/2019	S Harper	24023	20.00		Mayors Cadet Badge
27/09/2019	D. F. I.S	24024	96.88		Youth Cafe Minibus
27/09/2019	Wightman & Parrish	24025	149.93		Hygiene/Cleaning
27/09/2019	Neopost Ltd	DD	100.00		Franking Machine
30/09/2019	Castle Water	24026	1,886.78		Water - All sites
30/09/2019	Newton & Frost Fencing Ltd	24027	446.59		Fencing for Barn
30/09/2019	L & B Scaffolding Southern Ltd	24028	480.00		4 Mkt Sq repairs
30/09/2019	Land Registry	24029	80.00		Professional Fees
30/09/2019	Andy Joyes	24030	71.63		Expenses Youth Cafe
30/09/2019	K Sweet	24031	50.00		J West Refund
30/09/2019	R Newark	24032	50.00		J West Refund
30/09/2019	K Manley	24033	50.00		J West Refund
30/09/2019	Gatesby Estate PLC	24034	50.00		J West Refund
30/09/2019	Hailsham Forward CIC	24035	2,472.40		Balancing figure
30/09/2019	MFC Outdoor Stores Ltd	24036	24.99		Workwear
30/09/2019	Mr D Isted	24037	55.00		Battle Rd plot 9
30/09/2019	Barclays High Interest A/c	Precept	500,000.00		Precept 2nd payment
30/09/2019	Barclays High Interest A/c	S106	264,268.07		S106 WDC
30/09/2019	D. F. I.S	24038	547.24		Truck Repair Cabstar
Total Payments			846,275.40		

COMMUTED SUM HISTORY

date in year	bank account	Treasury deposit	Country Pk & Orchard Pk	Arlington Road East	Butts Field	Diplocks	Focus POS	Grovelands Estate POS	Ripley Land capital	Ripley POS	Ripley Street light	CIL	Historical Commuted Sums	Interest through year	Community Hall repayments
28.12.17	Cricket Pavilion												-10220		
	As at 31.12.17	7353.45	265225				26600	30000	101155	23790.28	6000	0	77680		
	CIL Total											10127.88			
	End of Year balance as at 31.2.18	7474.84	265225				26600	30000	101155	23790.28	6000		77680	234.61	
1.4.18	Country Park Survey - £14,500												-14500		
	WDC CIL Levy											315114.64			
16.11.18	South Road play area								-11600						
Jul-18	Additional urban grass cut £2729 paid urban bin														
	Square youth café - redecoration												-3000		
	Post Office relocation														
16.11.18	James West - Fitting/Fixture												-33270		
	Reallocated - as time expired						-26600	-30000					56600		
15.10.18	CIL											4620.9			
Feb .19	Jame West - Lighting/defib/acoustics												-20000		
12.12.18	SPC - Cemetery report														
1.3.19	Drainage - Western Rd												-1000		
	End of year balance as at 31.3.19	9096.56	496995				0.00	0.00	89,555.00	23,790.28	6,000.00	319,735.54	62,510.00	1,621.72	
Apr-19	CIL											109956.81			
Jun-19	Post Office - Fitting								-32000				-18000		
Jul-19	Cemetery												-1060		
Jul-19	Quinnell Drive - Chain link fence								-2000						
Jul-19	Hailsham Cemetery Roof - Old chapel								-8200						
Jul-19	Improve Path at Countrypark											-26000			
Every year	Drainage at Western Rd & Maurice Thornton												-4000		
				0	0	0	0	0	47,355.00	23790.28	6000	413,820.23	39,450.00		

Hailsham Town Council
Internal Audit Plan
Year Ended 31st March 2020



Prepared by: Mulberry & Co

Law and Regulation Regarding Internal audit

Regulation 5 (1) of the Accounts and Audit Regulations 2015 imposes a duty on local councils to ‘undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.’ For parish and town councils, this guidance is set out in the NALC publication “Governance and Accountability for Smaller Authorities in England.”

The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s role is to assist the council in fulfilling its responsibility to have and maintain proper internal control arrangements and those for the prevention and detection of fraud, error or mistakes. All internal audit work must be reported to the council. Any report by internal audit is addressed to the council, may recommend actions to be taken by the council, and should be treated as a document open to view by local taxpayers.

Two pieces of legislation set out how local councils should behave when accounting for the public funds they manage and what rights local taxpayers have in relation to those accounts. These are the **Local Audit and Accountability Act 2014** and the **Accounts and Audit Regulations issued from time to time under the Act**. Sections 25-27 of the Local Audit and Accountability Act 2014 set out the rights for local government electors and interested parties to inspect council accounting records and accounting statements.

Under these regulations, all local councils must at least once a year conduct in accordance with proper practices a review of the effectiveness of their system of internal control and publicly report the outcome.

This report is prepared for the council and proper officers of the council named above, for use in fulfilling their obligations under the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations issued from time to time under the Act for preparing the Annual Governance & Accountability Return and reviewing the effectiveness of their system of internal controls. Mulberry and Co accept no responsibility for any action or inaction taken as a result of the findings of this report and accept no responsibility to any other party other than those named above.

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Specific Audit Plan

Audit Area	Tests
Appropriate books of account have been kept properly throughout the year.	Review transactions in cashbook make verbal enquiries. Test arithmetic.
The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<p>Have FR & Standing orders been reviewed and noted in minutes in last 12 months</p> <p>Select items from FR to test to physical documentation</p> <p>Review invoices and reconcile to cash book in detail</p> <p>Review selection of VAT entries</p> <p>Review minutes and payment list for authorisations</p> <p>Agendas and minutes properly prepared and published</p> <p>Council has acceptance of office and declarations of interest in place and signed</p> <p>Review council is following transparency regulations</p>
The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<p>Review and comment on risk assessments in place – ensure financial risk assessment considered</p> <p>Review of effectiveness of audit carried out</p> <p>Review and comment on council disaster recovery plans</p>

	<p>Review and comment on council's insurance</p>
<p>The precept or rates requirement resulted from an adequate budgetary process; progress against</p> <p>the budget was regularly monitored; and reserves were appropriate.</p>	<p>Review minutes for evidence of council discussion of the same</p> <p>Review and comment on actual versus budget information presented to council</p> <p>Review and comment on level of general and earmarked reserves</p>
<p>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</p>	<p>Test precept application to precept receipts</p> <p>Test other income to annual charges (as approved by council)</p> <p>Test sample of VAT charged</p> <p>Comment on any partial exemption issues</p>
<p>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</p>	<p>Test physical cash balances to accounting records</p> <p>Review items paid for by cash</p> <p>Enquire as to if cash received is banked entire or used for petty cash</p>
<p>Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.</p>	<p>Test rates and hours are authorised</p> <p>Test net wages to payments due</p> <p>Ensure PAYE paid on time</p>

	Council has pensions provision in place
Asset and investments registers were complete and accurate and properly maintained.	Assets shown at cost or proxy cost only Asset register sufficiently detailed Review insurance schedule and cashbook for missing items off the register
Periodic and year-end bank account reconciliations were properly carried out.	Test reconciliation in detail for all accounts Are reconciliations signed and presented to council Test loans to PWLB and or other documentation
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.	Review and comment on method of preparation Box 7 & 8 reconciliation agrees if applicable Schedules of prepayments, accruals, debtors and creditors agree to final accounts Electors rights has correct date parameters
Trust funds (including charitable) The council met its responsibilities as a trustee.	Enquire as to if council is sole managing trustee and note details Ensure accounts do not contain trust income or expenditure

Report to: Finance, Budget, Resource and Staffing Committee

Date: 30th October 2019

By: Michelle Foster – Finance Officer

Title of report: Members Allowances & Subsistence

PURPOSE:

To provide the committee with the guidelines in relation to Members Allowances and Subsistence Expense claims and suggest an adopted policy.

BACKGROUND:

Members allowances levels and subsistence guidelines are provided to the Council each December/January by the Wealden District Council Independent Remuneration Panel.

The report which is put before Full Council, contains the Allowances for Members and Chair of council.

Subsistence Allowance levels and travel allowances are detailed in the report an extract of that report is detailed below;

Travelling Allowance

1. The Panel wanted to clarify that under Regulation 26, Town and Parish Councils may pay travelling and subsistence allowances, including an allowance in respect of travel by bicycle or by any other non-motorised form of transport, undertaken or incurred in connection with the performance of any duty within one or more of the categories set out in that Regulation.
2. Councillors can receive up to a tax-free approved amount when using their own vehicles in carrying out their duties. These payments are known as Approved Mileage Allowance Payments (**AMAP**), and as from 6 April 2011 the following rules apply:
 - Car or Van – 45p per mile for the first 10,000 miles and 25p per mile thereafter;
 - Motor Cycle – 24p per mile (all miles);
 - Cycle – 20p per mile (all miles); and
 - A 5 pence per mile per passenger supplement for up to four passengers.
3. The Panel **recommends** that the policy to fix Travelling Allowances in line with AMAP be re-affirmed.

Subsistence Allowance

4. The Panel **recommends** that the current level of subsistence rates remain for 2019/20, as follows:

Breakfast	£6.50	When away from home on approved Parish/ Town Council business before 8 am.
Lunch	£8.50	When away from home on approved Parish/ Town Council business between 12 noon and 2 pm.
Tea	£4.50	When away from home on approved Parish/ Town Council business between 5 pm and 7 pm.
Evening Meal	£10.50	When away from home on approved Parish/ Town Council business after 7 pm.

In addition, subsistence for overnight absence other than London or specified conferences should remain at £85, and for London or specified conferences should be £95.00.

It was confirmed that payment should still be subject to Parish/ Town Councillors certifying that they had actually and necessarily incurred the amount being claimed.

As a footnote to this our Internal Auditor has confirmed that where there is a time band (i.e. Lunch & Tea) the member must be away from home for the complete time to be eligible to claim the subsistence relevant to that time.

In addition to these guidelines the Arnold-Baker on Local Council Administration (page 172 attached as appendix to this report) states that Travel and Subsistence allowances may be paid for "Approved duties", which have been agreed by Council or Committee.

CONSIDERATION:

Committee is asked to note and agree the Members Allowance & subsistence guidelines and to approve a policy whereby ALL subsistence claims must relate to business to which a councillor has been appointed by resolution of the council or relevant committee.

Report to the FBRs Committee in respect of Budget Variations 2019/20

In accordance with the Local Councils' Governance and Accountability Guidelines and with the Town Clerk's agreement a review of the Councils budget has been completed and the tables below reflect the proposed "virement" (transfer of expenditure from one budget head to another) that is considered necessary.

The financial information contained within this report reflects the progress during the first half of the current financial year with a prediction for the remaining six months. The comparison of actual income and expenditure against budget has highlighted certain budget heads where the likely result at the end of the year will be either an overspend or underspend. Identification of "surplus" budgets (table A) has been a very delicate calculation to achieve the "balance" between the surpluses and deficits with very few budget areas showing a likely end of year surplus.

I am able to identify several budget heads which I consider will be overspent at Town Council. I would recommend that the Council re-allocates the predicted surplus budgets as identified in table (A) below to the items identified in table (B) where expenditure is expected to exceed budget.

Table A - Predicted Surplus Budgets

Staff Training	£200.00	Costs budgeted 2019-20 paid 18/19
Battle Road Allotments	£700.00	Maintenance budget surplus/as waste budgeted but no longer needed.
Maintenance – FDL Complex	£520.00	General Maintenance Budget
Public Toilet Costs	£340.00	Underspend on Maintenance
Election Costs	£ 5,000	Surplus on budget
MT Hut Utilities	£ 200.00	Reallocation
Total	£6,960.00	

Table B - Predicted Overspends

War Memorial – All Costs	£200.00	Increase in utility costs
Common Pond Allotments Water	£700.00	Water costs higher then budgeted
Tree Works – FDL Complex	£520.00	Tree removal in garden of FDL
Grovelands Barn – Plant Hire	£340.00	Emergency trench work
Staffing Review Fees	£5,000	No budget allocated
Groveland Utilities	£200.00	Reallocation
Total	£6,960.00	

Recommendation to Council

To resolve to recommend that the predicted under spend identified within table A be re-allocated to offset the predicted deficits as identified in table B.

Michelle Foster
Finance Officer

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Hailsham Town Council - ES0044**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

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

None

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

04/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)