

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 22nd January 2020 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/19/5/47-54) held on 8th January 2020, 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 8th January 2020.

6. Periodic Statements and Committee Expenditure

- 6.1 To receive note and adopt the financial reports as listed below
- a) Bank Reconciliation as at 31st December 2019 (copy attached) & Bank Statements and be signed off by one member of the FBRs committee.
 - b) Summary of net expenditure as at 31st December 2019 (copy attached)
 - c) Summary of the Council's income and expenditure as at the 31st December 2019 compared against budgets (summary attached)
 - d) List of uncleared cheques totaling £30,861.46 as at 31st December 2019 (copy attached), as shown on Bank reconciliation.
 - e) List of payments previously certified by a member of the cheque signatory panel amounting to £125,810.68 for payments made during October 2019, £99,754.99 for payments made during November and £95,304.48 for payments made during December 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 31st December 2019.

6.3 Internal Auditor Interim Audit Report

To note and adopt Internal Auditor Interim Audit report for the financial year ending 31st March 2020.

7. Annual Review of Internal Control

To note and agree the report from the sub-committee meeting on Thursday 28th November 2019, to review the effectiveness of the Internal controls, as per the Local Governance and Accountability.

8. Paper free & Electronic agendas

To discuss the costs of providing all councilors with electronic devices.

9. Annual Grants for 2020-2021

To set a date in February of the FBSRC for awarding the Annual Grants for 2020-2021

Proposed Dates:

Wednesday 5th February 2020

Wednesday 19th February 2020

Wednesday 26th February 2020

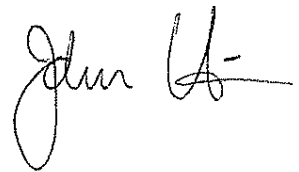
Committee Membership:

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

A handwritten signature in black ink, appearing to read 'John Harrison', with a stylized flourish at the end.

JOHN HARRISON
Town Clerk

Hailsham Town Council 2019/20

Bank - Cash and Investment Reconciliation as at 31 December 2019

		<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>				
	1	Current Bank A/C	41,160.28	
	2	Barclays High Interest A/C	130,829.26	
	3	Barclays High Interest A/c 2	10,928.49	
	4	Treasury Deposit	1,505,154.93	
	5	Petty Cash	0.00	
				1,688,072.96
<u>Other Bank & Cash Balances</u>				
		Cash Suspense A/C	0.00	
				0.00
				1,688,072.96
<u>Unpresented Payments</u>				
	1	17/06/2019 23841	115.00	
	1	27/09/2019 24022	50.00	
	1	30/09/2019 24034	50.00	
	1	07/10/2019 24055	210.00	
	1	10/10/2019 24065	7.19	
	1	31/10/2019 24108	50.00	
	1	14/11/2019 24140	50.00	
	1	27/11/2019 24179	12.95	
	1	03/12/2019 24192	50.00	
	1	03/12/2019 24194	50.00	
	1	09/12/2019 24211	147.16	
	1	09/12/2019 24214	11.93	
	1	10/12/2019 24219	25.00	
	1	10/12/2019 24226	25.00	
	1	10/12/2019 24227	25.00	
	1	10/12/2019 24229	25.00	
	1	10/12/2019 24230	25.00	
	1	10/12/2019 24233	25.00	
	1	10/12/2019 24234	25.00	
	1	10/12/2019 24235	25.00	
	1	10/12/2019 24239	25.00	
	1	10/12/2019 24240	25.00	
	1	13/12/2019 24246	134.00	
	1	16/12/2019 24254	555.00	
	1	18/12/2019 24256	50.00	
	1	18/12/2019 24260	348.00	
	1	19/12/2019 24261	59.98	
	1	19/12/2019 24262	42.00	
	1	19/12/2019 24263	120.00	
	1	19/12/2019 24264	249.60	
	1	19/12/2019 24265	174.00	
	1	19/12/2019 24266	12.90	
	1	23/12/2019 24267	50.00	
	1	23/12/2019 24268	1,048.74	
	1	23/12/2019 24269	1,285.72	
	1	23/12/2019 24270	44.11	

Hailsham Town Council 2019/20

Bank - Cash and Investment Reconciliation as at 31 December 2019

<u>Account Description</u>			<u>Balance</u>
1	23/12/2019	24271	7.20
1	23/12/2019	24272	78.00
1	31/12/2019	24273	34.18
1	31/12/2019	24274	840.00
1	31/12/2019	24275	14,439.48
1	31/12/2019	24276	10,127.15
1	31/12/2019	24277	107.17
			30,861.46
			<hr/>
			1,657,211.50
<u>Receipts not on Bank Statement</u>			
1	01/04/2019		-826.96
			-826.96
			<hr/>
Closing Balance			1,656,384.54
<u>All Cash & Bank Accounts</u>			<hr/>
Current Bank A/c			8,321.60
Barclays High Interest A/c			130,829.26
Barclays High Interest A/c 2			10,928.49
Treasury Deposit			1,400,154.93
Petty Cash			100.00
Other Bank & Cash Balances			0.00
Total Bank & Cash Balances			<hr/>
			1,550,334.28

Summary Income & Expenditure by Budget Heading 31/12/2019

Month No : 9

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Of Budget
<u>Finance Policy & Resources</u>							
	Expenditure	745,645	1,148,452	402,807	0	402,807	64.9 %
	Income	1,203,597	16,664	1,186,933			7222.7 %
	Net Expenditure over Income	-457,952	1,131,788	1,589,740			
<u>Allotments</u>							
	Expenditure	2,332	4,178	1,846	0	1,846	55.8 %
	Income	3,343	3,542	-199			94.4 %
	Net Expenditure over Income	-1,011	636	1,647			
<u>Recreation</u>							
	Expenditure	152,413	169,687	17,274	2,300	14,974	91.2 %
	Income	34,220	24,813	9,407			137.9 %
	Net Expenditure over Income	118,192	144,874	26,682			
<u>Burials & Properties</u>							
	Expenditure	26,070	41,416	15,346	2,500	12,846	69.0 %
	Income	41,247	58,400	-17,153			70.6 %
	Net Expenditure over Income	-15,177	-16,984	-1,807			
<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	926,518	1,418,730	492,212	4,800	487,412	65.6 %
	Income	1,282,408	103,419	1,178,989			1240.0 %
	Net Expenditure over Income	-355,889	1,315,311	1,671,200			

Month No : 9

Committee Report

Finance Policy & Resources

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
100	Administration						
4000	Staff Salary	320,086	547,992	227,906		227,906	58.4 %
4030	PAYE and NI	95,382	98,545	3,163		3,163	96.8 %
4040	Pension	70,490	70,867	377		377	99.5 %
4050	Staff Mileage & Benefits	606	900	294		294	67.4 %
4070	Staff other Expenses	114	100	-14		-14	114.1 %
4075	Honoraria	923	2,000	1,077		1,077	46.2 %
4080	Chairman's Allowance	337	1,500	1,163		1,163	22.5 %
4085	Member's Allowance	14,756	23,800	9,044		9,044	62.0 %
4090	Training	2,078	4,402	2,324		2,324	47.2 %
4091	Vending/Water Machine	1,477	1,800	323		323	82.0 %
4092	Staff Review	0	5,000	5,000		5,000	0.0 %
4095	Bank Charges	588	618	30		30	95.2 %
4100	Audit Fees	2,270	2,781	511		511	81.6 %
4105	Professional Fees	7,440	9,105	1,665		1,665	81.7 %
4110	Subscriptions & Memberships	4,468	3,914	-554		-554	114.1 %
4120	Stationery	1,433	2,200	767		767	65.2 %
4121	Photocopier	2,539	3,600	1,061		1,061	70.5 %
4123	Annual Town Meeting	125	600	475		475	20.8 %
4124	Newsletter	5,000	11,000	6,000		6,000	45.5 %
4125	Postage	1,540	1,600	60		60	96.2 %
4135	Website	3,124	7,000	3,876		3,876	44.6 %
4140	IT Support/ Maintenance	2,319	2,800	481		481	82.8 %
4145	Office Equipment	0	2,300	2,300		2,300	0.0 %
4160	Advertising & Publicity	399	500	101		101	79.8 %
4175	CCTV	3,374	7,725	4,351		4,351	43.7 %
4180	Hall Hire	203	600	398		398	33.8 %
4185	War Memorial	293	355	62		62	82.4 %
4200	Neighbourhood Plan	3,209	13,293	10,084		10,084	24.1 %
4215	Election Costs	21,759	48,520	26,761		26,761	44.8 %
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	566,504	876,863	310,359	0	310,359	64.6 %
1076	Precept	1,071,691	0	1,071,691			0.0 %
1090	Interest Received	3,947	515	3,432			766.5 %
1105	CIL Income	109,957	14,749	95,208			745.5 %
1120	Room Hire Income	265	0	265			0.0 %

Month No : 9

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1990	Other Income	1,673	400	1,273			418.3 %
	Administration :- Income	1,187,533	15,664	1,171,869			7581.3
	Net Expenditure over Income	-621,029	861,199	1,482,228			
120	Vehicles						
4115	Insurance	3,047	4,000	953		953	76.2 %
4300	Fuel	1,984	4,500	2,516		2,516	44.1 %
4305	Maintenance	2,019	1,242	-777		-777	162.5 %
4310	Leasing	6,753	9,800	3,047		3,047	68.9 %
	Vehicles :- Expenditure	13,804	19,542	5,738	0	5,738	70.6 %
1990	Other Income	1,082	0	1,082			0.0 %
	Vehicles :- Income	1,082	0	1,082			
	Net Expenditure over Income	12,722	19,542	6,820			
130	Tourism						
4150	Utilities	1,030	0	-1,030		-1,030	0.0 %
4160	Advertising & Publicity	3,718	8,515	4,797		4,797	43.7 %
4190	Grants Paid	0	206	206		206	0.0 %
4350	Bus Alliance	0	1,000	1,000		1,000	0.0 %
4355	Festival Expenditure	7,990	18,239	10,249		10,249	43.8 %
4356	Festive Lighting	17,008	12,313	-4,695		-4,695	138.1 %
	Tourism :- Expenditure	29,746	40,273	10,527	0	10,527	73.9 %
1200	Festival Income	2,362	0	2,362			0.0 %
1340	Pitch Hire	2,191	0	2,191			0.0 %
1990	Other Income	548	0	548			0.0 %
	Tourism :- Income	5,102	0	5,102			
	Net Expenditure over Income	24,644	40,273	15,629			
140	Youth Services						
4115	Insurance	460	0	-460		-460	0.0 %
4130	Telephone, Mobiles & Broadband	667	890	223		223	75.0 %
4150	Utilities	6,873	8,000	1,127		1,127	85.9 %
4160	Advertising & Publicity	220	0	-220		-220	0.0 %
4205	Waste Disposal	12	0	-12		-12	0.0 %
4206	Hygiene Services	174	500	326		326	34.7 %
4305	Maintenance	25	0	-25		-25	0.0 %
4375	Safe Hub	514	600	86		86	85.7 %

Month No : 9

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4380	FNP	5,556	1,000	-4,556		-4,556	555.6 %
4385	Café	3,005	1,810	-1,195		-1,195	166.0 %
4395	Minibus	1,823	1,400	-423		-423	130.2 %
4650	Intruder Alarm	1,246	800	-446		-446	155.8 %
	Youth Services :- Expenditure	20,576	15,000	-5,576	0	-5,576	137.2 %
1231	Youth Services Income	9,281	1,000	8,281			928.1 %
	Youth Services :- Income	9,281	1,000	8,281			928.1 %
	Net Expenditure over Income	11,295	14,000	2,705			
150	MT Hut						
4150	Utilities	72	273	201		201	26.3 %
4305	Maintenance	0	250	250		250	0.0 %
	MT Hut :- Expenditure	72	523	451	0	451	13.7 %
	Net Expenditure over Income	72	523	451			
160	Special Projects						
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	38,040	86,551	48,511		48,511	44.0 %
4430	Cortlandt Stable	12,055	21,611	9,556		9,556	55.8 %
4435	Hellingly PC	26,878	27,810	932		932	96.6 %
4440	Bus Concessions	4,041	8,000	3,959		3,959	50.5 %
	Special Projects :- Expenditure	84,265	165,341	81,076	0	81,076	51.0 %
1990	Other Income	600	0	600			0.0 %
	Special Projects :- Income	600	0	600			
	Net Expenditure over Income	83,665	165,341	81,676			
170	Grants						
4190	Grants Paid	30,497	30,510	13		13	100.0 %
4450	S 137 - Free resources	124	0	-124		-124	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	30,679	30,910	231	0	231	99.3 %
	Net Expenditure over Income	30,679	30,910	231			
	Finance Policy & Resources :- Expenditure	745,645	1,148,452	402,807	0	402,807	64.9 %
	Income	1,203,597	16,664	1,186,933			7222.7
	Net Expenditure over Income	-457,952	1,131,788	1,589,740			

Month No : 9

Committee Report

Allotments**200 Common Pond Allotments**

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4140 IT Support/ Maintenance	0	175	175		175	0.0 %
4205 Waste Disposal	1,216	1,700	484		484	71.6 %
4500 Water	828	155	-673		-673	534.1 %
4505 Soil Testing	0	52	52		52	0.0 %
Common Pond Allotments :- Expenditure	2,044	2,082	38	0	38	98.2 %
1250 Allotment Rent Income	459	400	59			114.8 %
Common Pond Allotments :- Income	459	400	59			114.8 %
Net Expenditure over Income	1,585	1,682	97			

210 Battle Road Allotments

4181 Room hire Refund	14	0	-14		-14	0.0 %
4305 Maintenance	42	1,581	1,539		1,539	2.7 %
4500 Water	232	515	283		283	45.1 %
Battle Road Allotments :- Expenditure	288	2,096	1,808	0	1,808	13.7 %
1250 Allotment Rent Income	2,295	2,100	195			109.3 %
Battle Road Allotments :- Income	2,295	2,100	195			109.3 %
Net Expenditure over Income	-2,007	-4	2,003			

220 Harold Ave Allotments

1250 Allotment Rent Income	589	1,042	-453			56.5 %
Harold Ave Allotments :- Income	589	1,042	-453			56.5 %
Net Expenditure over Income	-589	-1,042	-453			

Allotments :- Expenditure	2,332	4,178	1,846	0	1,846	55.8 %
Income	3,343	3,542	-199			94.4 %
Net Expenditure over Income	-1,011	636	1,647			

Recreation**300 Weston Road Recreation Ground**

4150 Utilities	637	0	-637		-637	0.0 %
4305 Maintenance	225	927	702		702	24.3 %
4500 Water	0	129	129		129	0.0 %
4990 Sundries	3,000	0	-3,000		-3,000	0.0 %
Weston Road Recreation Ground :- Expenditure	3,862	1,056	-2,806	0	-2,806	365.7 %

Month No : 9

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
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		3,382	56	-3,326			
305 Maurice Thornton Playing Field							
4150	Utilities	1,000	1,000	0		0	100.0 %
4305	Maintenance	2,850	690	-2,160		-2,160	413.0 %
4500	Water	30	62	32		32	48.9 %
4530	Pitch Marking	27	515	488		488	5.2 %
Maurice Thornton Playing Field :- Expenditure		3,907	2,267	-1,640	0	-1,640	172.4 %
1340	Pitch Hire	500	0	500			0.0 %
Maurice Thornton Playing Field :- Income		500	0	500			
Net Expenditure over Income		3,407	2,267	-1,140			
310 Hailsham Country Park							
4305	Maintenance	578	464	-114		-114	124.5 %
4575	Pest Control	356	515	160		160	69.0 %
Hailsham Country Park :- Expenditure		933	979	46	0	46	95.3 %
1320	Fishing Permits	787	550	237			143.0 %
Hailsham Country Park :- Income		787	550	237			143.0 %
Net Expenditure over Income		146	429	283			
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	252	200	-52		-52	126.2 %
4170	Staff Outdoor Equipment	1,458	1,860	402		402	78.4 %
4305	Maintenance	1,426	2,289	863		863	62.3 %
4550	Dog Bins	6,526	2,478	-4,048		-4,048	263.4 %
4555	Drainage Works	88	100	12		12	87.8 %
4580	Grass & Hedge Cutting	10,916	10,219	-697		-697	106.8 %

Month No : 9

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4590	Tree Works	12,254	18,393	6,139	2,300	3,839	79.1 %
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.	16,414	25,550	9,136		9,136	64.2 %
	Public Open Spaces :- Expenditure	49,335	61,877	12,542	2,300	10,242	83.4 %
	Net Expenditure over Income	49,335	61,877	12,542			
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			
330	FDL Office Complex						
4115	Insurance	10,426	9,200	-1,226		-1,226	113.3 %
4130	Telephone, Mobiles & Broadband	1,649	2,700	1,051		1,051	61.1 %
4150	Utilities	12,087	11,700	-387		-387	103.3 %
4205	Waste Disposal	5,754	1,834	-3,920		-3,920	313.8 %
4210	Cleaning Services	3,590	4,700	1,110		1,110	76.4 %
4305	Maintenance	7,418	7,413	-5		-5	100.1 %
4550	Dog Bins	5,466	5,000	-466		-466	109.3 %
4590	Tree Works	1,013	920	-93		-93	110.1 %
4650	Intruder Alarm	215	515	300		300	41.7 %
	FDL Office Complex :- Expenditure	47,617	43,982	-3,635	0	-3,635	108.3 %
1115	Rent Received	5,251	19,063	-13,812			27.5 %
1120	Room Hire Income	2,560	3,000	-440			85.3 %
1990	Other Income	243	0	243			0.0 %
	FDL Office Complex :- Income	8,054	22,063	-14,009			36.5 %
	Net Expenditure over Income	39,563	21,919	-17,644			
340	Grovelands Barns						
4150	Utilities	2,880	3,000	120		120	96.0 %
4305	Maintenance	907	840	-67		-67	108.0 %
4555	Drainage Works	812	820	8		8	99.0 %
	Grovelands Barns :- Expenditure	4,599	4,660	61	0	61	98.7 %
	Net Expenditure over Income	4,599	4,660	61			

Month No : 9

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
350	<u>Maurice Thornton Pavilion</u>						
4150	Utilities	344	1,100	756		756	31.3 %
4206	Hygiene Services	102	136	34		34	74.7 %
4305	Maintenance	0	1,081	1,081		1,081	0.0 %
	Maurice Thornton Pavilion :- Expenditure	446	2,317	1,871	0	1,871	19.2 %
1400	Pavilion Income	943	1,200	-257			78.6 %
	Maurice Thornton Pavilion :- Income	943	1,200	-257			78.6 %
	Net Expenditure over Income	-497	1,117	1,614			
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			
370	<u>James West Community Hall</u>						
4130	Telephone, Mobiles & Broadband	808	1,077	269		269	75.0 %
4150	Utilities	9,580	11,593	2,013		2,013	82.6 %
4181	Room hire Refund	2,994	0	-2,994		-2,994	0.0 %
4206	Hygiene Services	932	1,500	568		568	62.2 %
4210	Cleaning Services	2,189	2,000	-189		-189	109.4 %
4305	Maintenance	11,242	11,859	617		617	94.8 %
4650	Intruder Alarm	453	384	-69		-69	118.0 %
	James West Community Hall :- Expenditure	28,198	28,413	215	0	215	99.2 %
1120	Room Hire Income	23,457	0	23,457			0.0 %
	James West Community Hall :- Income	23,457	0	23,457			
	Net Expenditure over Income	4,741	28,413	23,672			
380	<u>Toilets</u>						
4150	Utilities	1,583	1,572	-11		-11	100.7 %
4206	Hygiene Services	614	690	76		76	89.0 %
4210	Cleaning Services	7,571	7,818	248		248	96.8 %
4305	Maintenance	13	5,580	5,567		5,567	0.2 %
4990	Sundries	32	0	-32		-32	0.0 %
	Toilets :- Expenditure	9,813	15,660	5,847	0	5,847	62.7 %
	Net Expenditure over Income	9,813	15,660	5,847			
	Recreation :- Expenditure	152,413	169,687	17,274	2,300	14,974	91.2 %
	Income	34,220	24,813	9,407			137.9 %
	Net Expenditure over Income	118,192	144,874	26,682			

Month No : 9

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>Burials & Properties</u>							
400	<u>Cemetery</u>						
4130	Telephone, Mobiles & Broadband	424	600	176		176	70.7 %
4140	IT Support/ Maintenance	290	330	40		40	87.9 %
4150	Utilities	4,166	4,023	-143		-143	103.6 %
4205	Waste Disposal	1,083	500	-583		-583	216.6 %
4305	Maintenance	6,097	8,699	2,602		2,602	70.1 %
4575	Pest Control	40	52	12		12	76.9 %
4580	Grass & Hedge Cutting	5,880	8,210	2,330		2,330	71.6 %
4590	Tree Works	1,200	0	-1,200		-1,200	0.0 %
4700	Flowers	315	515	200		200	61.2 %
4705	Grave Digging	6,575	14,000	7,425	2,500	4,925	64.8 %
4710	Section Markers	0	1,380	1,380		1,380	0.0 %
	Cemetery :- Expenditure	26,070	38,309	12,239	2,500	9,739	74.6 %
1450	Cemetery Income	35,892	51,500	-15,608			69.7 %
	Cemetery :- Income	35,892	51,500	-15,608			69.7 %
	Net Expenditure over Income	-9,822	-13,191	-3,369			
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	5,355	6,900	-1,545			77.6 %
	Cemetery Lodge :- Income	5,355	6,900	-1,545			77.6 %
	Net Expenditure over Income	-5,355	-3,793	1,562			
	Burials & Properties :- Expenditure	26,070	41,416	15,346	2,500	12,846	69.0 %
	Income	41,247	58,400	-17,153			70.6 %
	Net Expenditure over Income	-15,177	-16,984	-1,807			
<u>Street Lighting & Furniture</u>							
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			

Month No : 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Street Lighting & Furniture :- 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			

Bank Reconciliation Statement as at: 31/12/2019 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	31/12/2019		41,160.28
			<u>41,160.28</u>

<u>Unpresented Cheques (Minus)</u>	<u>Amount</u>
17/06/2019 23841 Knockhatch	115.00
27/09/2019 24022 C Brazier	50.00
30/09/2019 24034 Gatesby Estate PLC	50.00
07/10/2019 24055 Knockhatch	210.00
10/10/2019 24065 TSO Host	7.19
31/10/2019 24108 C Thomas	50.00
14/11/2019 24140 G Hawkins	50.00
27/11/2019 24179 S Harper	12.95
03/12/2019 24192 S Kilroy	50.00
03/12/2019 24194 J Glover	50.00
09/12/2019 24211 GM Monk Ltd	147.16
09/12/2019 24214 Mrs S Harper	11.93
10/12/2019 24219 Hailsham Historical Society	25.00
10/12/2019 24226 2nd Scout group	25.00
10/12/2019 24227 Hailsham Bonfire Society	25.00
10/12/2019 24229 J Russell	25.00
10/12/2019 24230 Truffle Witch	25.00
10/12/2019 24233 Maya Sparkle	25.00
10/12/2019 24234 P Ransom	25.00
10/12/2019 24235 Frank Sausage	25.00
10/12/2019 24239 S Jemmett	25.00
10/12/2019 24240 Branching Out	25.00
13/12/2019 24246 Safety Net	134.00
16/12/2019 24254 Knockhatch	555.00
18/12/2019 24256 S Burnipp	50.00
18/12/2019 24260 Rialtas Business Solutions Ltd	348.00
19/12/2019 24261 MFC Outdoor Stores Ltd	59.98
19/12/2019 24262 East Sussex Security	42.00
19/12/2019 24263 Pizza & Charcoal Grill	120.00
19/12/2019 24264 Robins of Hertsmonceux	249.60
19/12/2019 24265 Eastbourne Borough Council	174.00
19/12/2019 24266 Besthost	12.90
23/12/2019 24267 C Bolwell	50.00
23/12/2019 24268 Mrs C Stevens	1,048.74
23/12/2019 24269 Troy Hayes Planning Ltd	1,285.72
23/12/2019 24270 EON	44.11
23/12/2019 24271 Mrs S Harper	7.20
23/12/2019 24272 M Woods-Holder	78.00
31/12/2019 24273 EON	34.18
31/12/2019 24274 S Spence	840.00

Bank Reconciliation Statement as at: 31/12/2019 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>
31/12/2019 24275	HM Revenue & Customs	14,439.48	
31/12/2019 24276	East Sussex Pension Fund	10,127.15	
31/12/2019 24277	Give As You Earn	107.17	
			30,861.46
			10,298.82
<u>Receipts not Banked/Cleared (Plus)</u>			
01/04/2019		-826.96	
			-826.96
			9,471.86
		Balance per Cash Book is :-	9,471.86
		Difference is :-	0.00

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Current Bank A/c

List of Payments made between 01/10/2019 and 31/10/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/10/2019	Wages & Salaries	DD	1,120.56		Wk26
01/10/2019	Wealden District Council	DD	1,105.00		Rates for October
01/10/2019	Siemens Financial	DD	108.42		Vending machine lease
01/10/2019	Lex Autolease	DD	895.76		Vehicle Leasing Oct19
01/10/2019	Cognito	DC	20.10		Forms
01/10/2019	Wages & Salaries	DD	-366.06		Wges Correction
01/10/2019	Wages & Salaries	DD	366.06		Wages & Salaries
01/10/2019	Wages & Salaries	DD	366.06		Wages & Salaries
02/10/2019	One Answer	DC	695.00		Y Cafe minibus insurance
02/10/2019	One Answer	DC	0.32		Minibus Insurance
03/10/2019	Trade UK - Screwfix	24039	14.73		Youth Cafe Repairs
03/10/2019	Cuckmere Community Bus Ltd	24040	2,313.36		Bus Concessions Qtr 2
03/10/2019	Intial Washrooms	24041	255.35		Hygiene October 19
03/10/2019	Town & Country Tree Services	24042	1,248.00		Tree Works - CPond, Orchard
03/10/2019	Neopost Ltd	24043	220.09		Franking Machine
03/10/2019	Mark J Fitzgerald	24044	850.00		4 Mkt Square window work
03/10/2019	Business Waste Ltd	24045	2,282.88		Waste Collection November19
03/10/2019	Petty Cash	24046	93.16		Petty Cash for 6 months
03/10/2019	GM Monk Ltd	24047	3,252.53		J West - LED fittings
03/10/2019	Safety Net	24048	71.00		DBS for Y Cafe
04/10/2019	Fieldskill Ltd	24049	142.85		Stationary
04/10/2019	KSV Vending	24050	92.86		Vending machine supplies
04/10/2019	Adrians Cleaning Services Ltd	24051	635.53		Cleaning September 19
04/10/2019	Colliers International	24052	238.00		Service Charge 2018
04/10/2019	First In Attendance	24053	252.00		First Aid Course - Y Cafe
07/10/2019	Wealden District Council	24054	21,759.41		Elections Costs May 2019
07/10/2019	Knockhatch	24055	210.00		FNP
07/10/2019	Uniserve SE Ltd	24056	253.92		Office 365
07/10/2019	Nathan Phillips	24057	475.00		Grave Digging September 19
07/10/2019	Barclays bank	DD	53.34		Bank Charges for Oct19
08/10/2019	Mrs S Cottingham	24058	111.54		Bulbs for C pond
08/10/2019	Mr P Miller	24059	19.98		Windscreen wipers for truck
08/10/2019	Trade Paints Ltd	24060	52.73		4 Mkt Square
08/10/2019	The Mower Centre	24061	43.36		Mower Repair parts
08/10/2019	Haulaway Ltd	24062	258.00		Skip Hire Cemetery
08/10/2019	Idverde Ltd	24063	3,344.05		Grass Cutting/Hort Contract
09/10/2019	Wages & Salaries	BACS	1,100.86		Wages Wk 27
10/10/2019	TSO Host	24065	7.19		NHP Domain
10/10/2019	Elco Heating Solutions Ltd	24066	1,124.40		J West
10/10/2019	Npower	24067	580.62		J West Electric
10/10/2019	M & S Print Services Ltd	24068	2,118.00		Newsletter Printing
10/10/2019	D Sankey Ltd	24069	142.20		C Park Vermin Control to 7.1.2
14/10/2019	CBL Fastenings Ltd	24070	32.38		Stock
14/10/2019	Urban Jump Ltd	24071	533.00		FNP
14/10/2019	EON	24072	504.93		Electric/Gas All sites Sep19
14/10/2019	Siemens Financial	DD	396.80		Photocopier lease qtr3
14/10/2019	East Sussex Security	DD	136.59		Alarm maintenance Oct19

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Current Bank A/c

List of Payments made between 01/10/2019 and 31/10/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
15/10/2019	Neopost Ltd	DD	100.00		Franking Machine
16/10/2019	Wages & Salaries	BACS	1,133.20		Wages Wk 28
18/10/2019	R Boxer	24073	45.68		Stationary
18/10/2019	F Parr Ltd	24074	129.60		Litter Pickers
18/10/2019	The Royal British Legion	24075	100.00		Remembrance day wreaths
18/10/2019	JC Seale - What's on Hailsham	24076	228.00		Event Advertising
18/10/2019	T Betts	24077	50.00		J West Refund
18/10/2019	C Jones	24078	50.00		J West Refund
18/10/2019	A Smith	24079	32.00		J West Refund
21/10/2019	Mr S Gillett	24080	63.30		Training & Subsistence
21/10/2019	Hedges Driveways	24081	2,640.00		Maurice Thornton path
21/10/2019	Vostel Ltd	DD	477.44		Telephone - October19
22/10/2019	Apogee Corp Ltd	DD	505.03		Photocopier printing
23/10/2019	Playsafety Ltd	24083	667.00		ROSPA - S Gillett
23/10/2019	Ms A O'Rawe	24084	103.00		Deputy Mayor
23/10/2019	Archant	24085	234.00		Xmas Event Advert
23/10/2019	Town & Country Tree Services	24086	540.00		Tree works - Western Rd
23/10/2019	Mrs K Parris	24087	50.00		Refund of J West
23/10/2019	Wages & Salaries	BACS	1,127.55		Wages Wk 29
25/10/2019	Wages & Salaries	BACS	28,023.95		Wages mth 7
28/10/2019	Roland Dunn	DD	57.12		Service Charge
28/10/2019	Apogee Corp Ltd	DD	18.00		Photocopier Ink Charge
29/10/2019	HM Revenue & Customs	24089	11,760.69		PAYE October 19
29/10/2019	East Sussex Pension Fund	24090	7,936.46		Pension for October 19
29/10/2019	Give As You Earn	24091	107.17		GAYE October 19
29/10/2019	S Spence	24092	840.00		Public Toilet Cleaning October
29/10/2019	Richard Gillett	24093	9.95		Putty repair kit
29/10/2019	Newton & Frost Fencing Ltd	24094	564.46		Country park fencing
29/10/2019	Uniserve SE Ltd	24095	104.40		Youth Cafe IT
29/10/2019	Business Waste Ltd	24096	532.86		Waste Collection charges
29/10/2019	Richard Gillett	24097	18.99		Telescopic Duster
29/10/2019	Mr R A Moreton	24098	675.00		Sweets for xmas market
29/10/2019	Nathan Phillips	24099	700.00		Grave Digging October 19
29/10/2019	Wightman & Parrish	24100	55.06		Hygiene/cleaning supplies
29/10/2019	Hellingly Parish Council	24101	13,439.00		2nd subsidy payment
30/10/2019	Richard Gillett	24102	64.40		Mileage expenses RG
30/10/2019	KSV Vending	24103	122.79		Vending machine supplies
30/10/2019	Wages & Salaries	BACS	1,100.66		Wages Wk 30
30/10/2019	Allstar	DD	395.69		Fuel for vehicles for Oct19
31/10/2019	Andy Joyes	24104	284.84		Expenses Youth Cafe
31/10/2019	GM Monk Ltd	24105	321.77		4 Market Sq
31/10/2019	D. F. I.S	24106	176.28		Minibus Repair
31/10/2019	Sussex Living Ltd	24107	180.00		Xmas Light switch Ad
31/10/2019	C Thomas	24108	50.00		J West Refund
31/10/2019	C Still	24109	50.00		J West Refund
31/10/2019	Search Actime	23556	413.48		cancelled chq

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Current Bank A/c

List of Payments made between 01/10/2019 and 31/10/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
Total Payments			<u>125,810.68</u>		

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Current Bank A/c

List of Payments made between 01/11/2019 and 30/11/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/11/2019	Wealden District Council	DD	1,105.00		WDC Rates
01/11/2019	Lex Autolease	DD	895.76		Vehicle Leasing
01/11/2019	Cognito	DC	19.12		Forms for Y Cafe
04/11/2019	MFC Outdoor Stores Ltd	24110	34.99		Work boots
04/11/2019	Eden Springs Ltd	24111	79.25		Water Machine
04/11/2019	Travis Perkins	24112	22.42		Line Marking
04/11/2019	Trade UK - Screwfix	24113	33.88		4 Mkt Square/Tools
04/11/2019	WDALC	24114	97.00		Subscription
04/11/2019	K Giddings	24115	12.40		Mileage
04/11/2019	Uniserve SE Ltd	24116	253.92		Office 365
04/11/2019	Barclays bank	DD	91.90		Bank Charges
06/11/2019	Fieldskill Ltd	24117	10.31		Stationary
06/11/2019	Idverde Ltd	24119	3,344.05		Hort/cem grass cutting
06/11/2019	Wealden Eye	24120	200.00		Xmas Lights/mkt advert
06/11/2019	Sampson Telephone	24121	120.00		4 Mkt Sq
06/11/2019	Macey Industrial Fixings	24122	422.56		Cemetery & Tools
06/11/2019	The Police & Crime Comm Sx	24123	518.70		CCTV Maintenance Qtr 2
06/11/2019	Wages & Salaries	BACS	1,119.23		Week 31
06/11/2019	Allstar	DD	108.36		Vehicle Fuel
08/11/2019	Our Parks	22989	3,000.00		cheq was resissued
11/11/2019	Rialtas Business Solutions Ltd	24124	777.60		Accounts Subscription
11/11/2019	Travis Perkins	24125	350.47		Cemetery Work
11/11/2019	Intial Washrooms	24126	256.71		Hygiene
11/11/2019	Npower	24127	100.43		War Memorial Electric
11/11/2019	Trade UK - Screwfix	24128	42.98		Tools & Cemetery
11/11/2019	The Police & Crime Comm Sx	24129	1,043.51		CCTV Transmission Qtr2
11/11/2019	East Sussex County Council	24130	264.00		Advertising for Y Cafe
11/11/2019	Richard Gillett	24131	21.17		Amazon - New Union Jack flag
11/11/2019	Ernest Doe & Sons Ltd	24132	8.03		Cemetery Work
11/11/2019	Ricohet	24133	182.40		Xmas Banners
11/11/2019	Adrians Cleaning Services Ltd	24134	710.53		Cleaning for OCT - JW/ FDL
12/11/2019	Wealden District Council	DC	21.00		WDC - TEN notice Xmas light
13/11/2019	SSALC	24135	144.00		Training for TC
13/11/2019	J H Payne	24136	1,936.80		FDL Chimney Scaffolding
13/11/2019	DGC Consultant Ltd	24137	600.00		Plans for FDL Chimney work
13/11/2019	Wolseley	24138	95.69		4 Mkt Sq
13/11/2019	Withers DIY	24139	50.37		Keys for Padlocks
13/11/2019	Wages & Salaries	BACS	1,088.37		Wk 32
14/11/2019	G Hawkins	24140	50.00		J West Refund
14/11/2019	Hailsham WI	24141	50.00		J West Refund
14/11/2019	Action for rural sussex	24142	50.00		J west refund
15/11/2019	Wealden District Council	24143	60.00		Conference
15/11/2019	PGL Travel Ltd	24144	504.00		Y Cafe PGL
15/11/2019	EON	24145	735.01		Gas & Electric Mth8
15/11/2019	East Sussex Security	DD	136.59		Security alarm contract
18/11/2019	DVLA	DC	165.00		DVLA Minibus - Y Cafe
19/11/2019	Ricohet	24147	92.40		Find the elf signs

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List of Payments made between 01/11/2019 and 30/11/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
19/11/2019	Mulberry & Co Ltd	24148	183.78		Internal Interim audit fees
19/11/2019	C Brown	24149	50.00		Refund of J West
19/11/2019	N Cochrane	24150	50.00		Refund of J West
19/11/2019	Business Waste Ltd	24151	2,334.23		Waste Collection all sites Oct
19/11/2019	Macey Industrial Fixings	24152	718.80		Pallet Truck
19/11/2019	Wealden District Council	DC	21.00		WDC - TEN notice xmas mkt
20/11/2019	Hedges Driveways Ltd	24153	780.00		Footpath at Maurice Thornton
20/11/2019	Mr B Cann	24154	65.00		Drainage at Holyhead
20/11/2019	Wages & Salaries	BACS	1,228.22		Wk 33
20/11/2019	East Sussex Highways	DC	171.60		License for xmas lights
20/11/2019	Allstar	DD	20.94		Vehicle Fuel
21/11/2019	Vostel Ltd	DD	477.76		Telephone Mth 9
25/11/2019	M Caira	24155	49.94		Find Elf supplies
25/11/2019	Nutra plumbing & Heating Ltd	24156	4,584.73		4 Mkt Sq new Boiler
25/11/2019	HM Revenue & Customs	24157	13,251.30		PAYE November 2019
25/11/2019	East Sussex Pension Fund	24158	8,739.69		Pensions November 2019
25/11/2019	Give As You Earn	24159	107.17		GAYE November 2019
25/11/2019	EON	24160	40.40		4 Mkt Sq
25/11/2019	EDF Energy	24161	81.45		Y Cafe - Gas
25/11/2019	Healthy Living Club Committee	24162	30.00		Advertising
25/11/2019	Town & Country Tree Services	24163	336.00		Tree Work - Ersham Rd
25/11/2019	MFC Outdoor Stores Ltd	24164	52.49		Outdoor Workwear
25/11/2019	SSALC	24165	84.00		Cllr Training Course
25/11/2019	Npower	24166	69.87		4 Mkt Sq Electric
25/11/2019	Wealden District Council	24168	1,140.20		4 Mkt Sq Rates
25/11/2019	Nutra plumbing & Heating Ltd	24169	396.00		Boiler Work 4 Mkt Sq
25/11/2019	Haulaway Ltd	24170	258.00		Skip hire at Cemetery
25/11/2019	KSV Vending	24171	92.22		Vending Machine supplies KSV
25/11/2019	Colliers International	24172	4,731.00		Cortlandt Rent
25/11/2019	Hellingly Church	24173	50.00		J West Refund
25/11/2019	Wages & Salaries	BACS	30,028.72		Mth 8
26/11/2019	E2 Specialist Consultant	24174	958.80		J West Noise Assessment
26/11/2019	Mr K Smith	24175	330.00		KBS Inflatables - FNP
26/11/2019	Mr J Harrison	24176	48.32		Black Armbands
26/11/2019	Roland Dunn	DD	57.12		Service Charge - Cem lodge
27/11/2019	S Spence	24177	840.00		P Toliet Cleaning Nov19
27/11/2019	S Harper	24179	12.95		J West Hoover bags
27/11/2019	St John Ambulance	24180	172.80		xmas mkt - First Aid
27/11/2019	Mr R J Boswell	24181	420.00		The Sussex Stompers - Xmas Mkt
27/11/2019	Wages & Salaries	BACS	1,087.70		Wk 34
29/11/2019	Trade UK - Screwfix	24182	127.81		Stock, Cemetery, Clothing
29/11/2019	Nathan Phillips	24183	750.00		Grave Digging November19
29/11/2019	Teleshore (UK) Ltd	24184	60.00		Webbing for cemetery teleshore
29/11/2019	Mrs K Giddings	24185	40.00		Dominos Pizza xmas light
29/11/2019	Sussex Living Ltd	24186	180.00		Xmas Market Advert
29/11/2019	Peter Wilson Quartet	24187	200.00		Xmas Market Event P Wilson
29/11/2019	EDF Energy	24188	138.31		Youth Cafe - Electric

At : 16:19

Current Bank A/c

List of Payments made between 01/11/2019 and 30/11/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
29/11/2019	East Sussex Security	24189	198.00		J West Alarm
29/11/2019	Business Waste Ltd	24190	2,791.64		Waste Collection - Dec19
29/11/2019	Travis Perkins	24191	91.12		Sandbags Countrypark - Travis
Total Payments			<u>99,754.99</u>		

At : 16:27

Current Bank A/c

List of Payments made between 01/12/2019 and 31/12/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/12/2019	Wealden District Council	DD	1,105.00		Rates
02/12/2019	Lex Autolease	DD	895.76		Vehicle Leasing
02/12/2019	Cognito	DC	19.15		Y Cafe
03/12/2019	S Kilroy	24192	50.00		J West Refund
03/12/2019	Wealden Labour Party	24193	50.00		J West Refund
03/12/2019	J Glover	24194	50.00		J West Refund
03/12/2019	Neopost Ltd	DD	100.00		Franking Machine
04/12/2019	Idverde Ltd	24195	882.00		Cem Grass Cutting
04/12/2019	Wightman & Parrish	24196	79.16		Hygiene Supplies
04/12/2019	Fieldskill Ltd	24197	216.88		Stationary
04/12/2019	What's on Media Ltd	24198	204.00		Xmas Market
04/12/2019	Hailsham Arts Festival	24199	5,000.00		Grant
04/12/2019	Freedom Leisure	24200	44.80		FNP
04/12/2019	Besthost	24201	6.75		NHP
04/12/2019	Mr S Gillett	24202	10.00		4 x hay bails for cemetery
04/12/2019	Intial Washrooms	24203	270.68		Hygiene Supplies
04/12/2019	St John Ambulance	24204	115.20		Xmas Light on - St John
04/12/2019	Andy Willard	24205	120.00		Y Cafe - windows vinyl
04/12/2019	Siemens Financial	DD	235.02		Vending Machine
04/12/2019	Wages & Salaries	DD	1,129.00		Wk 35
05/12/2019	Barclays bank	DD	66.62		Bank charges
06/12/2019	Idverde Ltd	24206	2,462.05		Horticultural Contract
06/12/2019	DH Distribution	24207	800.00		Newsletter distribution
06/12/2019	East Sussex County Council	24208	300.00		CCTV at MT
06/12/2019	Smythe & Barrie	24209	129.99		Freezer for Y cafe
06/12/2019	Business Waste Ltd	24210	2,372.44		Waste Collection
09/12/2019	GM Monk Ltd	24211	147.16		J West Lights for Bollard
09/12/2019	D. F. I.S	24212	300.00		Battery Booster DFIS
09/12/2019	Wealden Brass	24213	50.00		J West refund
09/12/2019	Mrs S Harper	24214	11.93		J West Stationary - Amazon
09/12/2019	EDF Energy	24215	299.79		Y Cafe - Electric
10/12/2019	Adrians Cleaning Services Ltd	24216	590.53		Cleaning FDL/JW
10/12/2019	Amstech Asbestos Removal Ltd	24218	180.00		Survey
10/12/2019	Hailsham Historical Society	24219	25.00		Xmas Mkt Deposit refund
10/12/2019	Friends of Demelza	24221	25.00		Xmas Mkt Refund
10/12/2019	Hailsham Air Cadet	24223	25.00		Xmas Mkt Refund
10/12/2019	S Bonser	24224	25.00		Xmas Mkt Refund
10/12/2019	Silver Gems	24225	25.00		Xmas Mkt Refund
10/12/2019	2nd Scout group	24226	25.00		Xmas mkt refund
10/12/2019	Hailsham Bonfire Society	24227	25.00		Xmas mkt refund
10/12/2019	P Kasza	24228	25.00		Xmas mkt refund
10/12/2019	J Russell	24229	25.00		Xmas mkt refund
10/12/2019	Truffle Witch	24230	25.00		Xmas mkt refund
10/12/2019	Maya Sparkle	24233	25.00		Xmas Mkt refund
10/12/2019	P Ransom	24234	25.00		Xmas mkt refund
10/12/2019	Frank Sausage	24235	25.00		Xmas mkt refund
10/12/2019	B Taylor	24236	25.00		Xmas Mkt refund

At : 16:27

Current Bank A/c

List of Payments made between 01/12/2019 and 31/12/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
10/12/2019	Mini Mouthful	24237	25.00		Xmas Mkt Refund
10/12/2019	S Jemmett	24239	25.00		Xmas mkt refund
10/12/2019	Branching Out	24240	25.00		Xmas Mkt refund
10/12/2019	TV Licensing	DC	154.50		TV License - Youth Cafe
11/12/2019	Festive Illumination	24241	5,862.00		Xmas Lights
11/12/2019	Business Waste Ltd	24242	60.28		Waste Collection overweight
11/12/2019	Pear Technology Services	24243	270.00		IT Mapping Software
11/12/2019	Wages & Salaries	DD	1,183.57		Wk36
11/12/2019	Allstar	DD	113.67		Fuel
13/12/2019	D. F. I.S	24244	464.74		Minibus MOT Y Cafe DFIS
13/12/2019	East Sussex County Council	24245	330.00		Training for Y Cafe
13/12/2019	Safety Net	24246	134.00		DBS fee
13/12/2019	K Giddings	24247	35.00		Elf comp prize hailsham pavili
13/12/2019	EON	24248	805.42		Electric - Gas Allsites
13/12/2019	KBS Inflatables - Mr K Smith	24249	400.00		FNP xmas party
16/12/2019	T Applegate	24250	25.00		Xmas mkt refund
16/12/2019	L Gregory	24251	25.00		xmas mkt refund
16/12/2019	JC Seale - What's on Hailsham	24252	120.00		Advertising
16/12/2019	JC Seale - What's on Hailsham	24252A	330.00		advertising
16/12/2019	Hart Reade	24253	600.00		Professional fee
16/12/2019	Knockhatch	24254	555.00		FNP
16/12/2019	East Sussex Security	DD	136.59		Alarm Maintenance - Dec19
18/12/2019	M Goldsmith	24255	50.00		J West Refund
18/12/2019	S Burnipp	24256	50.00		J West refund
18/12/2019	Sussex Community Trust NHS	24257	189.44		Removal of Defib
18/12/2019	Uniserve SE Ltd	24258	253.92		Office 365
18/12/2019	Andy Joyes	24259	26.63		Y Cafe expenses A Joyes
18/12/2019	Rialtas Business Solutions Ltd	24260	348.00		Cemetery Software
18/12/2019	Wages & Salaries	DD	1,139.55		WK37
18/12/2019	Allstar	DD	209.74		Fuel
19/12/2019	MFC Outdoor Stores Ltd	24261	59.98		Safehub Clothing - MFC
19/12/2019	East Sussex Security	24262	42.00		Y Cafe Alarm
19/12/2019	Pizza & Charcoal Grill	24263	120.00		Youth service xmas
19/12/2019	Robins of Hertsmonceux	24264	249.60		G of R - Cemetery
19/12/2019	Eastbourne Borough Council	24265	174.00		Works Order Books
19/12/2019	Besthost	24266	12.90		NHP Transfer
20/12/2019	Vostel Ltd	DD	475.41		Telephone
20/12/2019	Amazon UK	DC	98.23		Youth Cafe supplies
20/12/2019	Wages & Salaries	BACS	30,954.22		Month 9
23/12/2019	C Bolwell	24267	50.00		J West refund
23/12/2019	Mrs C Stevens	24268	1,048.74		Tree damage to car
23/12/2019	Troy Hayes Planning Ltd	24269	1,285.72		NHP
23/12/2019	EON	24270	44.11		Gas bill - 4 Mkt Sq - EON
23/12/2019	Mrs S Harper	24271	7.20		Mileage
23/12/2019	M Woods-Holder	24272	78.00		J West Refund
23/12/2019	Sussex Rural	DD	20.00		Subscription
25/12/2019	Wages & Salaries	DD	1,238.05		WK38

At : 16:27

Current Bank A/c

List of Payments made between 01/12/2019 and 31/12/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
27/12/2019	Roland Dunn	DD	57.12		Service Charge
31/12/2019	EON	24273	34.18		4 Mkt Sq Gas
31/12/2019	S Spence	24274	840.00		Public Toilet Cleaning Dec19
31/12/2019	HM Revenue & Customs	24275	14,439.48		PAYE Dec19
31/12/2019	East Sussex Pension Fund	24276	10,127.15		Pensions Dec19
31/12/2019	Give As You Earn	24277	107.17		GAYE Dec19
31/12/2019	Wages & Salaries	BACS	1,150.26		WK39
Total Payments			<u>95,304.48</u>		

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	WDC S106	Historical Commuted Sums	Interest through year	Community Hall epayments	
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		KEY	work pendi
	Changing places pod												-100000				KEY	work comp
Sep-19	WDC S106													264268.07				
Oct-19	CIL												5299.18					
Nov-19	Hawks Road Bus Shelter									-6000								
					0	0	0	0	0	41,355.00	23790.28	6000	319,144.22	264,268.07	39,450.00			

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Our Ref: MARK/HAI001

Mrs M Hagger
Hailsham Town Council
The Inglenook
Market Street
Hailsham
East Sussex
BN27 2AE

Date 7th November 2019

Dear Michelle

Re: Hailsham Town Council

Internal Audit Year Ended 31st March 2020

Following completion of our interim internal audit on the 7th November 2019 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the table at the end of the report.**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Interim Audit – Summary Findings

At the interim visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations and Standing Orders
- Review of the risk assessments
- Review of the budgeting process
- Proper bookkeeping – review of the use of the accounts package
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Hailsham Town Council are well established, and followed. The Clerk and RFO are both very experienced and ensures the council follows best practice regulations and has overseen changes to the internal procedures as regulations and technologies have changed to maintain compliance.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose. I would like to thank Michelle for her assistance, and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

The council continues to Excel for recording the day to day transactions of the council, although RBS has now also been put in place with the intention to use RBS solely from the start of the next financial year, depending on the success of the year end process. This is a tried and tested industry specific package and I make no recommendation to change. The system is used to report on and record the financial transactions of the council.

The council is VAT registered. The last reclaim was for the period ending 30 September 2019. I verified receipt of the reclaim amount to the bank account which was received on 18 October. The council is up to date with its postings, although there remains an outstanding issue relating to the previous year's reclaims.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained.

At the interim audit date, I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)

Interim Audit

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The external auditors report was not qualified in 2018/19. This was reported to the Finance, Budget, Resource and Staffing committee on 30 October 2019 and will be reported to council at 20 November 2019 meeting and has been published on the council's website in accordance with regulations.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms and Register of Members Interests, in line with regulations. Councillors have also signed acceptance to receive information by electronic means.

Confirm that the council is compliant with the relevant transparency code

I note that the council is required by law to follow the 2015 Local Government Transparency Code. All councils are encouraged to follow the code to provide greater transparency for the public and to reduce the potential of Freedom of Information (FOI) requests. A review of the web site shows that the council is following the principles of the code and transparency data is easily accessible on the website through a specific tab.

Confirm that the council is compliant with the GDPR

The council is aware of GDPR and has undergone training. It was noted the council has common email addresses internally and for councillors. This is recommended because it gives a natural segregation between personal and councillor business, so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers. The council has appointed an external Data Protection Officer (DPO) and has a privacy notice and data protection policy on its website.

Confirm that the council meets regularly throughout the year

The council has the following committees:

- Full Council – meets every two months
- Finance, Budget and Resources – meets quarterly
- Strategy – meets quarterly

- Communities – meets monthly
- Planning & Development – every three weeks
- Assets Management – every ten weeks
- Cemetery – meets monthly

Check that agendas for meetings are published giving 3 clear days' notice

The Clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. It was noted that the supporting documentation referred to in the agendas is also posted to the website.

Check the draft minutes of the last meeting(s) are on the council's website

Draft minutes are typically published within a couple of weeks of the meeting, and subsequently replaced by approved versions. Draft minutes are clearly marked as such.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the NALC model (2018 version) and were last reviewed and adopted by council in September 2019.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

The Financial Regulations are based on the NALC model (2016 version) and were last reviewed and adopted by council in January 2019. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. The RFO has drafted a revised set based on the 2019 model version and these are due to be adopted by Council in November 2019.

Check that the council's Financial Regulations are being routinely followed

Financial regulation 2.2 deals with bank reconciliations. The council is performing a bank reconciliations and this is minuted at council meetings in accordance with regulations.

Financial regulation 4 deals with budgetary control and authority to spend. Approval levels are currently set as below:

The Clerk may authorise expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget.

Financial regulation 6 deals with making payments. The council makes payments by cheque and direct debit. Cheques must be signed by two individuals plus the Clerk. There will be nine individuals authorised to sign cheques once the bank mandate change has been finalised. Sample review of invoices show that the correct procedures are being followed.

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.12 per elector

The council has the General Power of Competence (GPC) and does not use section 137 powers.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place. I am under no doubt that council properly approves expenditure.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and not indicative of errors in the system.

At interim audit date, I am of the opinion that the control assertion “This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for” has been met.

C. RISK MANAGEMENT AND INSURANCE (INTERIM AND FINAL AUDIT)

Interim Audit

The council undertakes a full risk assessment that covers financial, operational and health and safety risks. This is a comprehensive document and was last reviewed by council in April 2019 and noted in the minutes of that meeting.

I have confirmed that the council has a valid insurance certificate. The council reviews its insurance requirements as part of the renewal process. Money and asset cover appear adequate, with Public Liability cover of £15 million, Employers’ Liability cover of £10 million and Fidelity Guarantee cover of £2 million.

At the interim audit date, I am of the opinion that the control objective of “This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these” has been met.

D. BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)

Interim Audit

I confirmed that the 2020-21 budget and precept setting process started in August, with the intention to agree the final budget and precept at the January 2020 council meeting. Annual charges were reviewed as part of this process and recorded in the minutes.

The council has developed a business plan which includes a five year budget plan, which is used as part of the annual budget setting process.

As at the end of September, the council had spent £620,076 against an expenditure budget of £1,418,730. This represents a 43.7% spend year to date and indicates that the budget was appropriately set and has been adhered to during the year.

The council holds circa £1.3 million in total reserves. Around £1 million of this is listed as earmarked with a further £300,000 held as a general fund. General guidance recommends the council holds circa 50% of its precept in general reserves.

At the interim audit date, I am of the opinion that the control objective of “The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate” has been met.

E. INCOME (INTERIM AND FINAL AUDIT)

Interim Audit

Other than the precept, the council receives income from:

- Burial income
- Room and hall hire
- Allotments
- Grants
- Youth service income
- CIL / s.106 money

Both parts of the precept have been received and verified to the bank statement. The Council Tax Support Grant needs to be recorded separately on the RBS system and this will be checked at the year-end.

At the interim audit date, I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for” has been met.

F. PETTY CASH (INTERIM AUDIT)

The council has a petty cash float of £100 used for small sundry items, and is balanced once every six months. The petty cash will be checked at year-end audit.

G. PAYROLL (INTERIM AND FINAL AUDIT)

Interim Audit

Payroll is processed internally using IRIS. The council has fulfilled its obligations in respect of auto-enrolment and uses LGPS.

Employees have signed contracts of employment and are employed on NJC scales, apart from the Youth Services staff who are on a separate scale. Post Office staff are employed on post office grading. The council has adopted a Members Allowance Scheme and pays councillor allowances through payroll on a monthly basis. Checks of the PAYE and NI deductions will be completed at year-end.

At the interim audit date, I am of the opinion that salaries are correctly stated on the AGAR and that the control object of “Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied” has been met.

H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)

Interim Audit

The council has a fixed asset register in place. Assets are correctly stated at historic or proxy cost. The fixed asset register has been maintained in an Excel spreadsheet and includes the required information. The asset register was up to date with all relevant assets as at the current financial year end. Given the size of the council, it may be prudent to introduce a financial limit, say £500 or £1,000, below which items are not entered onto the asset register.

At the interim audit date, I am of the opinion that the control objective of “Asset and investments registers were complete and accurate and properly maintained” has been met.

I. BANK AND CASH (INTERIM AND FINAL AUDIT)

Interim Audit

At the interim audit date the council had a reconciled bank position as at the end of September 2019, which was reported to the October council meeting. I have reviewed the reconciliation and there were no errors.

At the interim audit date, I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of “Periodic and year-end bank account reconciliations were properly carried out” has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

To be tested at year end.

K. TRUSTEESHIP (INTERIM AUDIT)

The council is the trustee of:

- Harold Maryan Trust (Charity No. 255105)
- Robertson Luxford Trust (252291)
- Green Brothers Trust (255104)

Trust funds are held in separate bank accounts, and correctly accounted for. All information on the Charity Commission website is up to date at the time of the interim audit, with the next submissions due in January 2020.

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

To be tested at year end.

Should you have any queries please do not hesitate to contact me.

Kind regards

Yours sincerely

A Beams

Andy Beams

Expected Standard	Evidence of Achievement	Minute reference (if applicable)	Sub-Committee Members comment
1. Scope of internal audit control	<ul style="list-style-type: none"> - Terms of reference for internal audit. - Internal audit work takes into account both the council's risk assessment and wider internal control arrangements as set out in the Internal auditor's engagement letter - The terms and conditions as detailed in the Internal Auditors engagement letter identifies their responsibility to detect fraud and corruption in accordance with the council's financial regulations 	<i>Audit File</i> <i>Audit File</i> <i>Audit File</i>	All Ok and Agreed
2 Independence	<ul style="list-style-type: none"> - Internal audit has direct access to those charged with governance - Reports are made in own name to Council - Internal audit does not have any other role within the Council 		Agreed
3. Competence	<ul style="list-style-type: none"> - There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity 		Agreed
4. Relationships	<ul style="list-style-type: none"> - The Clerk/RFO and Finance Officer are consulted on the internal audit plan. - Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters - The responsibilities of council members are understood, and training of members is made available as necessary 		Agreed
5. Audit Planning and Reporting	<ul style="list-style-type: none"> - The annual internal audit plan properly takes account of the risks facing the council. - Internal audit has reported in accordance with the plan by submission of regular reports to Council 	<i>Audit file</i>	Agreed

Characteristics of Effectiveness	Evidence of Achievement	Minute reference (if applicable)	Sub-Committee Members comment
1. Internal Audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs and is approved by council through the engagement letter and annual audit plan	<i>Audit File</i> <i>FBR/19/4/29</i>	Agreed
2. Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement	<i>Audit Plan</i>	Agreed
3. Add value and assist the organisation in achieving its objectives	The council makes positive responses to internal audit's recommendations and follows up with action where this is called for.	<i>Auditors Reports</i>	Agreed
4. Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements	<i>Auditors Reports</i>	Agreed

Characteristics of Effectiveness	Evidence of Achievement	Minute reference (if applicable)	Sub-Committee Members comment
5. Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risk, rather than relying solely on audit recommendations	<i>Audit File</i>	Agreed
6. Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the council and the legal and corporate framework in which it operates		Agreed but needs monitoring in view of workload

Page 4 - Hailsham Town Council Internal Control Review Checklist – Statement of Internal Control Verification (as approved by council – FPR/10/1/52)		Record examined for verification purpose	Sub-Committee Members comment
Cash Book/Bank reconciliations/Investments	<ul style="list-style-type: none"> The cash book is kept up to date from original documents (paying-in books, invoices, cheque stubs) The cash book is reconciled to the bank statement on a quarterly basis The bank reconciliation is reviewed and approved by a member of FBRSC Committee with reference to the underlying records (cash book and bank statements) The verification of the bank reconciliation is reported to the FBRSC Committee and minuted as such The latest financial position of the Council's cash balances verified and approved by a member of the FBRSC quarterly at the FBRSC committee meeting The Investment Strategy is in place and reviewed as necessary 	RBS Excel Bank reconciliation <u>FBR/19/4/27</u> Noted at each FBRSC meeting Policy folder	All Agreed
Financial Regulations/Standing Orders/Transparency Code	<ul style="list-style-type: none"> A document listing the Council's financial regulations, based on the model version prepared by NALC/SLCC is maintained. The regulations are reviewed for continued relevance and amended where necessary by the Responsible Financial Officer with any proposed amendments subject to approval by the Council The Local Transparency code 2015 is being maintained and reviewed/updated annually The Council is compliant with GDPR The Standing orders are reviewed annually 	<u>FBR/19/4/35</u> Financial Regulations reviewed annually in January/or required by NALC Ongoing <u>HTC/20/2/164.5</u>	Agreed – All ok
Order/Tender controls	<ul style="list-style-type: none"> The Financial Regulations list the number of estimates, quotes or full tenders that must be invited depending on the value and nature of the work. Official orders/letters/emails are sent to suppliers for services which are not regular in nature 	See Financial Regs Examine order requisition book	Agreed
Payment controls	<ul style="list-style-type: none"> Depending on the nature of the supply, the Committee Clerk signs the purchase invoice to indicate that the supply has been received, The FO shall confirm that the supply has not previously been paid and that the invoice calculations are correct. 	Examine invoices Confirmed by RFO	.Agreed

	<ul style="list-style-type: none"> • Purchase orders/letters/emails ordering the work are matched to purchase invoices where applicable • The value of each invoice for payment will be checked against the cheque value by one of the councillors authorised to sign cheques on Councils behalf. • A retrospective list of cheque payments made will be presented to the FBRs Committee and recorded in the minutes of the meeting. • The cheque number used to settle an invoice and the date it was prepared are entered on the invoice and in the cashbook for cross reference purposes 	<p>See Purchase orders</p> <p>Examine invoices</p> <p>See minutes (FBR/)</p> <p>Examine invoice</p>	Agreed
Page 5 - Hailsham Town Council Internal Control Review Checklist – Statement of Internal Control Verification (as approved by council – FPR/10/1/52)		Record examined for verification purpose	Sub-Committee Members comment
s137 – Free Resources	<ul style="list-style-type: none"> • A separate s137 account is maintained • The RFO calculates the maximum amount of s137 expenditure able to be made each year and ensures that it is not exceeded. • Where expenditure from s137 is made payment must be recorded and approved in Councils minutes 	<p>Approved at FBRs</p> <p>Confirmed by RFO</p> <p>Approved at FBRs</p>	Discussed and explained the terms of S137 – All Agreed
VAT repayment claims	<ul style="list-style-type: none"> • FO ensures that all invoices are addressed to the Town Council. • FO ensures that proper VAT invoices are received where VAT is payable • FO maintains a VAT account to show that the correct amount of VAT is reclaimed • VAT to be reclaimed on a quarterly basis <p>All Reviewed by RFO</p>	<p>Examine invoices</p> <p>Examine RFO Vat file</p> <p>As above</p>	All Evidenced and Agreed
Income controls	<ul style="list-style-type: none"> • RFO ensures that amount of the precept received is correct in accordance with the precept request sent to the District Council and is received when due. • FO ensures that other receipts are received when due and correctly calculated • FO ensures that all cash and cheque receipts must be recorded through the cash register and cross referenced against the cash book • FO ensures all income is banked promptly <p>Reviewed by RFO</p>	<p>See RBS Reports</p> <p>Examine RFO files</p> <p>Examine RFO files</p> <p>See Banking record</p>	Agreed
Financial reporting	<ul style="list-style-type: none"> • An Income & Expenditure account, comparing actual to the budget is prepared on a quarterly basis, presented to the Council and minuted as such 	Income & Expenditure reports to FBRs	Agreed
Budget preparation	<ul style="list-style-type: none"> • RFO & FO will prepare a base line budget for each standing committee for presentation to the appropriate committee. • Each committee will prepare their own budget forecast to be reviewed by the 	2019/20 in process of being prepared Sub-Committee	Agreed

	<p>Strategy Committee, ready for agreement by FBRs Committee in December</p> <ul style="list-style-type: none"> • A full town council meeting will take place in January of each year to determine the precept value to be requested from the District Council • The precept is set on the basis of the budget by the deadline set by the District Council 	<p>appointment</p> <p>As approved at Precept meeting</p>	
<p>Page 6 - Hailsham Town Council Internal Control Review Checklist – Statement of Internal Control Verification</p> <p>(as approved by council – FPR/10/1/52)</p>		<p>Record examined for verification purpose</p>	<p>Sub-Committee Members comment</p>
Payroll controls	<ul style="list-style-type: none"> • All staff and payment of members allowances are paid under PAYE as employees • Under the direction of the Full Council, FBRs committee will be responsible for determining staff levels, grade and pay structure. • All staff will be paid by weekly or monthly bacs system • The FO will ensure that all the necessary payroll returns are made to HMRC and will retain evidence that this has been done • The FO will ensure all the necessary Pension Scheme (LGPS) returns are made to East Sussex County Council and will retain evidence that this has been done • The Council has employer's liability insurance in place with adequate level of Fidelity guarantee insurance. 	<p>Examine pay records</p> <p>Committee appointed</p> <p>Examine pay records</p> <p>Examine pay records</p> <p>Examine pay records</p> <p>Insurance Policy</p>	<p>Agreed and Evidenced</p>
Petty Cash	<ul style="list-style-type: none"> • £100 petty cash float held for small expenditure items • Adequate records of receipts/payments with analysis sheet showing VAT and reconciled as required but no less than 3 months. 	<p>Petty cash analysis sheet</p>	<p>Agreed</p>
Asset Control	<ul style="list-style-type: none"> • The RFO maintains a full asset register • The RFO will ensure that at all times the level of insurance is appropriate to protect the Town Council's assets • The RFO will negotiate best value in respect of the annual insurance premium. 	<p>See RFO records</p> <p>See RFO records</p>	<p>Agreed</p>
Risk Management	<ul style="list-style-type: none"> • The council reviews/updates the Risk Strategy and policy statement annually and approved by Full Council • The council risk management policy covers operational and financial risks to the council • Update Insurance policy if required to cover any changes in the risk management policy 	<p><u>FBR/18/6/86</u></p>	<p>All agreed and evidenced</p>

External Audit	<ul style="list-style-type: none"> • The Council submits an annual return to the External Audit on an annual basis within the time frame requested • The Council implements any further action required by the External auditor 	<i>Audit File</i>	Agreed
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Annual Review of Internal Control - FBRS Committee's Report to Council

The Annual Review of Effectiveness of Internal Control is a statutory requirement and must be completed by members and not by staff or auditors.

In accordance with FBRSC minute FBR/19/4/34 a meeting of selected FBRS committee members was held on Thursday 28th November 2019 to undertake and complete the Annual Review of Effectiveness of Internal Control.

Information and guidance provided by the FO enabled the sub-committee to identify through inspection of minutes and councils records that sufficient evidence exists to enable this sub committee to recommend to full council that section 1 of the annual return headed up Annual Governance Statement can be approved with confidence.

The attached working sheets précis the areas which we examined and our observations are recorded against each entry.

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Cllr G. Blake-Coggin

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Cllr N.Coltman

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Cllr T. Powis