

HAILSHAM TOWN COUNCIL

FINANCE, BUDGET, AND RESOURCES COMMITTEE

AGENDA

NOTICE IS HEREBY GIVEN OF a meeting of the FINANCE, BUDGET, AND RESOURCES COMMITTEE to be held at the Fleur De Lys Council Chambers/Meeting Rooms, Market Street,
on

Wednesday 19th October 2022 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 held on 3rd August 2022 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 non budget meeting of the Finance, Budget, and Resource Committee 27th July 2022.

6. Periodic Statements and Committee Expenditure

6.1 To adopt the financial reports as listed below:

- a) Bank Reconciliation as at 30th September 2022 (copy attached) & Bank Statements and be signed off by one member of the FBR committee.
- b) Summary of net expenditure as at 30th September 2022 (copy attached)
- c) Summary of the Council's income and expenditure as at the 30th September 2022 compared against budgets (summary attached) including variance reports.
- d) List of uncleared cheques totaling £34,014.05 as at 30th September 2022. (copy attached), as shown on Bank reconciliation.
- e) List of payments previously certified by a member of the cheque signatory panel amounting to £125,172.77 for payments made during July 2022, £93,542.55 for payments made during August 2022 and £91,273.91 for payments made during September 2022 (In accordance with the Governance and Accountability for Local Councils Practitioners Guide)

6.2 **Council CIL/Reserves Statement**

To adopt the Council CIL/Reserve Statement as at 30th September 2022

6.3 **Internal Audit 2022-2023**

To note and adopt the audit plan for the financial year ending 31st March 2023

To note and agree the internal auditors interim audit report of Wednesday 12th October 2022.

6.4 **External Audit - Notice of Completion of Audit**

To note the completion of external audit from PKF Littlejohn LLP as per section 3 of AGAR 31.03.2022 noting the following.

On the basis of our review 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.

6.5 **Half Year Report**

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

6.6 **Review of Council's Financial Regulations**

To note and adopt the current version of the Councils Financial Regulations as per Internal Audit requirement.

6.7 **Annual Review of Internal Control**

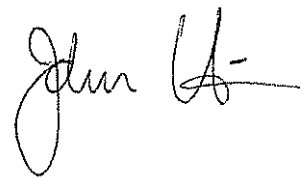
To note and agree a sub committee group of members to meet and review the effectiveness of Internal Controls, as per Local Governance and Accountability

(Cannot be Cllr T. Powis, Cllr M.Laxton as they reviewed in 2021-2022)

6.8 **Online Banking**

To receive an update

.



JOHN HARRISON
Town Clerk

Dated – 13th October 2022

Committee Membership:

Councillors;

G. Blake-Coggins
N. Coltman
R. Grocock
P. Holbrook
S. Keogh
K. Lawrence
M. Laxton
T. Powis

Substitutes:

Councillor C. Bryant
Councillor D. Cottingham
Councillor B. Holbrook

Hailsham Town Council

Bank - Cash and Investment Reconciliation as at 30 September 2022

<u>Account Description</u>			<u>Balance</u>
<u>Bank Statement Balances</u>			
1	30/09/2022	Current Account	73,372.02
2	30/09/2022	High Interest Account 50072672	1,655,629.11
3	30/04/2022	Treasury Deposit	0.00
3	30/09/2022	High Interest No 2 80449288	11,596.41
4	01/04/2021	Petty Cash	100.00
			1,740,697.54
<u>Other Cash & Bank Balances</u>			
		Cash Suspense	0.00
			0.00
			<hr/> 1,740,697.54
<u>Unpresented Payments</u>			
1	08/10/2021	25277	104.44
1	14/01/2022	25432	72.00
1	18/02/2022	25508	264.00
1	30/03/2022	25592	100.00
1	26/04/2022	25647	165.00
1	26/04/2022	25648	100.00
1	06/05/2022	25679	500.00
1	28/06/2022	25808	50.00
1	08/07/2022	25833	200.00
1	08/08/2022	25884	144.99
1	12/08/2022	25893	95.00
1	16/08/2022	25904	28.00
1	22/08/2022	25913	209.45
1	09/09/2022	25934	116.00
1	09/09/2022	25935	50.00
1	09/09/2022	25941	85.24
1	13/09/2022	25949	645.63
1	13/09/2022	25950	327.80
1	16/09/2022	25958	92.00
1	16/09/2022	25959	354.85
1	16/09/2022	25961	1,008.22
1	16/09/2022	25963	49.80
1	16/09/2022	25964	171.99
1	16/09/2022	25966	50.00
1	23/09/2022	25967	150.00
1	23/09/2022	25968	89.29
1	23/09/2022	25969	840.00
1	23/09/2022	25970	143.16
1	23/09/2022	25971	255.76
1	23/09/2022	25972	396.00
1	23/09/2022	25973	44.92
1	23/09/2022	25974	33.44
1	27/09/2022	25975	132.00

Hailsham Town Council

Bank - Cash and Investment Reconciliation as at 30 September 2022

		<u>Account Description</u>	<u>Balance</u>
1	27/09/2022	25976	50.00
1	30/09/2022	25978	757.20
1	30/09/2022	25979	192.44
1	30/09/2022	25980	47.99
1	30/09/2022	25981	100.00
1	30/09/2022	25982	355.01
1	30/09/2022	25983	291.98
1	30/09/2022	25984	39.50
1	30/09/2022	25985	16,333.09
1	30/09/2022	25986	8,622.46
1	30/09/2022	25987	155.40
			34,014.05
			<hr/>
			1,706,683.49
			<hr/>
		<u>Receipts not on Bank Statement</u>	
0	30/09/2022	All Receipts Cleared	0.00
			0.00
			<hr/>
		Closing Balance	1,706,683.49
		<u>All Cash & Bank Accounts</u>	<hr/>
1		Current Bank A/c	39,357.97
2		High Interest	1,655,629.11
3		Barclays Interest	11,596.41
4		Petty Cash	100.00
		Other Cash & Bank Balances	0.00
		Total Cash & Bank Balances	<hr/>
			1,706,683.49
			<hr/>

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 repayments during year	
July 2001			166500	70000	40000	16500	11000								29000			
October 2001	Repay works loan of 45k			-20000											-25000			
October 2001			121500	50000	40000	16500	11000								4000			
End of year Balance 31.03.02		15100	121500	50000	40000	16500	11000								4000	5500		
May 2002	10k repaid from precept (loan repayment)		131500	55000	40000	16500	11000								9000			
November 2002	10k used for Diplocks Ball Park						-10000											
			121500	55000	40000	16500	1000								9000			
	Diplocks balance of 1k to historical balance		121500	55000	40000	16500									10000			
November 2002	10k transferred from bank account		131500	55000	40000	16500									20000			
End of year balance 31.03.03		8929	131500	55000	40000	16500									20000	4100		
July 2003	10k repaid from precept (loan repayment)		141500	60000	40000	16500									25000			
March 2004	Use £3500 for Gleneagles Fence	-3500																
End of year balance 31.03.04		9618	141500	60000	40000	16500									25000	4100		
May 2004	10k repaid from precept (loan repayment)		151500	65000	40000	16500									30000			
Ead of year balance at 31.03.05		15616	151500	65000	40000	16500									30000	5800		
September 2006	Commuted Sum for Focus POS		178100	65000	40000	16500		26600							30000			
September 2006	Loan to Community Hall £16000	-16000																
End of year balance at 31.03.06		6342	178100	65000	40000	16500		26600							30000	6300		
December 2006	Used £16600 for steam cleaning machine														-16600			
March 2007	Used £5000 for C Park Car Park	-5000																
End of year balance as at 31.03.07		10582	161500	65000	40000	16500		26600							13400	8400		
June 2007	£8.5 transfer from bank account		170000	65000	40000	16500		26600							21900			
End of year balance as at 31.03.08		12693	170000	65000	40000	16500		26600							21900	8400	1600	
July 2008	Used £5k for Diplocks Grant	-5000																
December 2008	Commuted sum for Grovelands								30000									
End of year balance as at 31.03.09		15903	200000	65000	40000	16500		26600	30000						21900	6000	1600	
End of year balance as at 31.03.10		17136	200000	65000	40000	16500		26600	30000						21900	700	500	
Balance as reported on Fund Summary at 31.12.10		17426	200000	65000	40000	16500		26600	30000						21900	290		
End of year balance as at 31.03.11		17580	200000	65000	40000	16500		26600	30000						21900	154		
Apr-11	Transfer £15K to Treasury Deposit	-15000	215000	65000	40000	16500		26600	30000						36900			
Jan-12	Loan repay Community Hall																1696	
End of year balance as at 31.03.12		4953	215000	65000	40000	16500		26600	30000						36900	678		
Apr-12	Loan Repay Community hall	13923															8970	
Jun-12	Transfer £10k to Treasury	-10000	225000	65000	40000	16500		26600	30000						46900			
End of year balance as at 31.03.13		4688.53	225000	65000	40000	16500		26600	30000						46900	506.92		
Mar-14	Orchard Park balance to historical funds				40000	16500		26600	30000						111900			
	Arlington Rd balance to historical funds					16500		26600	30000						151900			
	Butts Field balance to historical funds							26600	30000						168400			
End of year balance as at 31.03.14		5233.22	225000	0	0	0		26600	30000						168400	544.69	0	
Aug-14	Used £16,000 for Quinnell Play area		-16000												-16000			

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 repayments		
Nov-14	Used £4,500 for Grovelands Barn		-4500												-4500				
Oct-14	Ripley Land income		134655							134655									
End of year balance as at 31.03.15		5864.06	339155					26600	30000	134655					147900	630.84			
Apr-15	Ripleys S106										43936.28								
Nov-15			383091																
7.1.16	Moved £6,000 to a fund for street light									-6000		6000							
End of Year balance as at 31.03.16		6781.72	383091					26600	30000	128655	43936.28	6000			147900	917.66			
21.4.16	Gazebo for xmas events £4500									-4500									
21.6.16	Common pond Footpath										-2646								
21.6.16	Battle Fence/Springer										-3000								
21.6.16	Neighbourhood plan - £60,000														-60000				
1.9.16	Countrypark - St Mellions Fence										-1500								
1.9.16	Countrypark - Country Park Drainage										-3000								
End of Year Balance as at 31.03.17		7240.23	308445					26600	30000	124155	33790.28	6000	0		87900				
31.5.17	Street Lighting Repairs 23000									-23000									
19.4.17	WDC CIL Levy												2341.43						
27.9.17	Common Pond Pathway										-10000								
	Cemetery Notice Boards - £2500																		
	Country Park Survey - £14500																		
16.10.17	WDC CIL Levy												7786.45						
28.12.17	Cricket Pavilion														-10220				
	As at 31.12.17	7353.45	265225					26600	30000	101155	23790.28	6000	0		77680				
	CIL Total																		
End of Year balance as at 31.2.18		7474.84	265225					26600	30000	101155	23790.28	6000	10127.88	0	77680	234.61			

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 repayments		
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	329,863.42	-	62,510.00	1,621.72			
	Apr-19 CIL												109956.81						
	Jun-19 Post Office - Fitting									-32000					-18000				
	Jul-19 Cemetery (htc/18/4/196.2)														-1060				
	Jul-19 Quinnell Drive - Chain link fence/goal post (HTC/20/1/138.2)									-2000									
	Jul-19 Hailsham Cemetery Roof - Old chapel									-8200									
Every year	Drainage at Western Rd & Maurice Thornton														-4000		KEY	work pending	
	Changing places pod (HTC/20/2/171.3)												-100000				KEY	work completed and invoiced	
	Sep-19 WDC S106													264268.07					
	Oct-19 CIL												5299.18						
	Nov-19 Hawks Road Bus Shelter (HTC/20/3/190.2)									-6000									
	Nov-19 Additional Bus Shelter - South Road (htc/20/3/209.2)									-8500									
ongoing	25% of CIL for Major infrastruture - See below																		
	Western Rd Play area (htc/18/4/206.2) SEE BELOW																		
	Western Rd - Running Track (htc/20/4/222.2) £137511																		
				0	0	0	0	0	0	32,855.00	23790.28	6000	345,119.41	264,268.07	39,450.00				
	Apr-20 CIL												115311.61						
ongoing	25% of CIL for Major infrastruture(REMOVED htc - Jul 22)																		
	May-20 Improve Path at Countrypark (htc/AM/19/127)												-26000						
	Aug-20 Western Rd - Running Track 50% payment (htc/20/4/222)													-68000					

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
Sep-20	Union Corner Hall (htc/20/3/140)										-10000						
	Maurice Thornton Pavilion Roof (htc/20/03/142)(£23000) see below																
	Western Road Pathway Lighting (htc/20/40/143)												-20400				
Oct-20	Western Rd - Running Track 50% payment (htc/20/4/222)													-69511			
Oct-20	James West CCTV (htc/20/3/172)									-7670							
Nov-20	CIL												8512.97				
				0	0	0	0	0	0	25,185.00	13790.28	6000	422,543.99	126,757.07	39450.00		
	Drainage MT - 2017-18 & 2018-19														-4000		
Jan-21	Wetpour - play areas FBR/20/5/42												-42605				
Mar-21	AMC/20/13/189 Street lighting Repairs									-6000		6000					
Jul-21	Cemetery Pathways (£40,000 over 2 years)												-20000				
Jul-21	Western Rd Play area (htc/18/4/206.2)													-125000			
Jul-21	Maurice Thornton Pavilion Roof (£23000)												-6500				
Aug-21	Maurice Thornton Pavilion Roof (£23000) Balance												-16500				
Jul-21	Staff Independent Facilitator (htc/21/01/144)														-4000		
Oct-21	CIL												10737.52				
Nov-21	Cemetery Pathways												-20000				
Nov-21	Common Pond Overflow (htc 24.11.21)												-20000				
	Maurice Thornton excess path (htc 24.11.21)												-14000				
Jan-22	Street lighting invoice 1325414 - cheque25452 18.1.22																
Jan-22	4 Market Square Windows & Doors (htc/21/4/194)									-1150							
Mar-22	Western Road Pathway Lighting (htc/20/40/143) - Fees												-3450				
Feb-22	Hawks Road Bus Shelter Add funds (AMC/21/7/76)									-6500							
Jul-22	Play area enhancement - to be added to Wetpour												-77395				
Jul-22	Stoney Lane												-125000				
29.7.22	Cricket Nets												-14000				
Jul-22	Football Club												-70000				
Jul-22	Cycle Café												-75000				
Jul-22	Changing Place - Additional Funding												-30000				
Jul-22	Staffing Review														-5000		
				-	-	-	-	-	-	11,535.00	13,790.28	9,000.00	-101,168.49	1,757.07	26,450.00		

Internal Audit

2022/23

25 JULY 2022

Mulberry & Co



Mulberry & Co
Accountants

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Introduction

We are writing to confirm your 2022/23 internal audit arrangements. Internal audit is an on-going function, undertaken regularly throughout the financial year, to test the continuing existence and adequacy of the authority's internal controls. It results in an annual assurance report to Members designed to improve effectiveness and efficiency of the activities and operating procedures under the authority's control.

The interim audit(s) will generally focus on the governance and accountability functions of the council rather than the financial elements. The conclusion of this review is a report providing the council with recommendations where applicable for the improvement of internal processes and assurance that the councils systems are fit for purpose and the possibility of the systems being prone to error or misstatement are low.

At Mulberry & Co we recommend that councils have at least two internal audits per annum with one in the autumn (interim) and one after the council year end. In some cases, your council may well have additional interim audits where there are significant areas to focus upon.

Location of audit

Following the pandemic restrictions of the last few years, this year's interim audit is planned to be conducted onsite to ensure a robust review is carried out. However, we can offer a remote audit if your circumstances mean that an onsite visit represents a too significant health risk.

Please note that bookings are available on a first come first served basis, and we will try to accommodate all reasonable requests for specific dates and times.

LAWS AND REGULATIONS

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.

Onsite audits

Your auditor will attend on site at the agreed date and time. Please ensure you have access to the information listed (appendix 2, page 9) for the visit. If information is available electronically, there is no need to print this specifically for the audit. Assuming all information is available at that time of the audit, we will aim to complete our report within 48 hours of the visit.

Remote audits

If you request a remote audit, this will be conducted over a period of time, starting with an initial review of information sent to us (appendix 2, page 9). We respectfully request this information to be provided to us **at least one week in advance of your booked date and time**. This can be emailed or uploaded via your Openspace account.

We may then contact the council to request further sample evidence based on the information sent to us, to support our findings.

The booked date and time for your remote audit will allow your auditor to contact you to discuss the findings either over the phone or via video conference. **Please ensure you provide the correct contact telephone number or video conference link when you book your date and time.**

The remote audit report will then be finalised, pending receipt of any additional information requested, issued to the council via your Openspace account.

Who is to carry out the work?

Audit work will primarily be carried out by either Mark Mulberry or Andy Beams, although we may use suitable experienced associates during times of high demand.

How long will an audit take?

This is dependent on the scale and complexity of your council's accounts. We aim to conduct the majority of the work at the interim audit, so that at the year-end our work is focused on the Annual Governance and Accountability Return (AGAR) and the information being presented to the external auditor. As a guide, we generally allow four to six hours for a full year's auditing. Appendix 1 details the core testing we will carry out, although we may conduct further tests as required.

Engagement letter

Our engagement letters are issued electronically via our Openspace secure server. This letter sets out the basis of our professional engagement and is required under the ethical guidelines of The Association of Chartered Certified Accountants. The contents of the letter describe our respective responsibilities and key deadlines. Please contact us if the contents of this letter are not in accordance with your understanding of our terms of appointment or you do not have an engagement letter.

We will shortly be issuing engagements letters for the 2022/23 council year. You will receive an automatic notification of this from our Openspace server with a link attached. Please can I remind you to logon to your Openspace account to electronically sign your engagement letter by going to **www.irisopenspace.co.uk**. By electronically signing the engagement letter, you are agreeing that we can start work immediately and that you agree with our terms. **Please note we cannot start work until the engagement letter has been approved.**

Fees and services

We base our charges on hourly rates which remains the same as the 2021/22 rate for the 2022/23 council year and £0.45p per mile for travel expenditure. All our fees and charges are subject to VAT at the prevailing rate.

Your right to complain

If you feel unhappy at any time about the service that we provide to you or the amount that we charge, I hope that you will first raise your concerns with me. Whether or not you wish to do this, we operate a formal complaints procedure, which you have the right to use at any time.

If you require any further information, or have any queries, please do not hesitate to contact us.

Kind regards

Mark Mulberry

Audit Plan

Audit assertions	Recommended minimum testing
Appropriate books of account have been kept properly throughout the year.	<ul style="list-style-type: none"> • Ensure the correct roll forward of the prior year cashbook balances to the new financial year • Check a sample of financial transactions in cashbooks to bank statements, etc. The sample size dependent on the size of the authority and nature of accounting records maintained
The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	<ul style="list-style-type: none"> • Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the Standing Orders and Financial Regulations which should be based on the latest version. • Ensure that consistent values are in place for the acquisition of formal tenders between Standing Orders and Financial Regulations (frequently different limits are recorded in the two documents) • Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment. Ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation • Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments • Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements • Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place
The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<ul style="list-style-type: none"> • Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc • Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security • Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation
The precept or rates requirement resulted from an adequate budgetary	<ul style="list-style-type: none"> • Ensure that the full authority, not a committee, has considered, approved and adopted the annual precept in accordance with the required parent authority timetable

<p>process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<ul style="list-style-type: none"> • Ensure that budget reports are prepared and submitted to council / committees periodically during the year with appropriate commentary on any significant variances • Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances • Ensure that the authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process • Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts
<p>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</p>	<ul style="list-style-type: none"> • Review “aged debtor” listings to ensure appropriate follow up action is in place • Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored. • Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates) • Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised • Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time • Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income • Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked
<p>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> • A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a “not applicable” response is frequently required in this area. • Review the systems in place for controlling any petty cash and cash floats (used for bar, catering, etc.) • Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held • Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held

	<ul style="list-style-type: none"> • Ensure that VAT is identified wherever incurred and appropriate • Physically check the petty cash and other cash floats held • Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till “Z” total readings
Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	<ul style="list-style-type: none"> • Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract • Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability • Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and with the contracted hours • Ensure that appropriate tax codes are being applied to each employee • Where free or paid for software is used, ensure that it is up to date. • For the test sample of employees, ensure that tax is calculated appropriately • Check the correct treatment of pension contributions to either the Local Government pension scheme (non - taxable, deducted from the gross salary or DC schemes like NEST which already allow for tax deductions) • For NI, ensure that the correct deduction and employer’s contributions are applied: NB. The employers’ allowance is not available to councils but may be used by other authorities • Ensure that the correct employers’ pension percentage contribution is being applied • Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies
Asset and investments registers were complete and accurate and properly maintained.	<p><u>Tangible fixed assets</u></p> <ul style="list-style-type: none"> • Ensure that the authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets • Physically verifying the existence and condition of high value, high risk assets may be appropriate • Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement • Additions and disposals records should allow tracking from the prior year to the current • Ensure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and /or disposals

	<ul style="list-style-type: none"> Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the authority <p><u>Fixed asset investments</u></p> <ul style="list-style-type: none"> Ensure that all long-term investments (i.e., those for more than 12-month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at Section 2, Box 9. <p><u>Borrowing and lending</u></p> <ul style="list-style-type: none"> Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5 Ensure that the outstanding loan liability as of 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website) Where the authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt
Periodic and year-end bank account reconciliations were properly carried out.	<ul style="list-style-type: none"> Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8 Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy
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.	<ul style="list-style-type: none"> Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end Check the AGAR for completion and accuracy Trace the source of the amounts entered to the AGAR
If the authority certified itself as exempt from a	<ul style="list-style-type: none"> The correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline

limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt.	<ul style="list-style-type: none"> • That it has been published, together with all required information on the council's website and noticeboard
The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	<ul style="list-style-type: none"> • This test applies only to those councils covered by the £25,000 External Audit exemption • Internal auditors should review the authority's website ensuring that all required documentation is published in accordance with the Transparency Code for Smaller Authorities
The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations	<ul style="list-style-type: none"> • Examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the authority's records are available for public inspection. • Check whether councils have minuted the relevant dates at the same time as approving the AGAR
The authority has complied with the publication requirements for 2021/22 AGAR	<ul style="list-style-type: none"> • Confirm the Notice for the Exercise of Public Rights and Sections 1 and 2 of the AGAR are published on the council website. • Check the External Auditor Report and Certificate and Notice of Conclusion of Audit are published on the council website.
Trust funds (including charitable) The council met its responsibilities as a trustee.	<ul style="list-style-type: none"> • Confirm that all charities of which the council is a Trustee are up to date with Charity Commission filing requirements • Confirm that the council is the sole trustee on the Charity Commission register • Confirm that the council is acting in accordance with the Trust deed • Confirm that the charity meetings and accounts are recorded separately from those of the council • Review the level and activity of the charity and where a risk-based approach suggests such, review the Independent Examiner's report

Information to prepare for audit

Interim audit (Autumn 2022)

1	Ensure your website is updated with the information contained in Appendix A.	
2	Is your council having an interim audit during Autumn 2022?	<p>Yes – refer to the information in Appendix B.</p> <p>No – consider the benefit of an interim audit and contact the office to book a date and time. If you decide not to have an interim audit, go to step 4.</p>
3	Is your interim audit on site?	<p>Yes – prepare the information in Appendix B electronically and/or paper based and have available for the booked date and time.</p> <p>No – prepare the information in Appendix B electronically and email to councils@mulberryandco.co.uk or upload to your Openspace account <u>at least one week</u> in advance of your scheduled date.</p>

Final audit (April to June 2023)

4	Ensure your website is updated with the information contained in Appendix A.	
5	Did your council having an interim audit during Autumn 2022?	<p>Yes – refer to the information in Appendix C.</p> <p>No – refer to the information in Appendix D.</p>
6	Is your final audit on site?	<p>Yes – prepare the infomation in Appendix C or D (as appropriate) electronically and/or paper based and have available for the booked date and time.</p> <p>No – prepare the infomation in Appendix C or D (as appropriate) electronically and email to councils@mulberryandco.co.uk or upload to your Openspace account <u>at least one week</u> in advance of your scheduled date.</p>

APPENDIX A – Information to be available on the council website

APPLICABLE TO ALL COUNCILS AT INTERIM AND FINAL AUDITS

	Information to be up to date and published on the council website	Tick to confirm
1	Financial Regulations and Standing Orders	
2	Register of Members' Interests	
3	Minutes, agendas and non-confidential supporting papers for all council and committee meetings	
4	Data to comply with either the relevant Transparency Act Regulations	
5	2021/22 signed Annual Governance and Accountability Return (AGAR)	
6	2021/22 Notice of Elector's Rights	
7	2021/22 External Auditor's Certificate and Notice of Conclusion of Audit	

APPENDIX B – Information to be reviewed at the interim audit

APPLICABLE TO ONLY COUNCILS RECEIVING AN INTERIM AUDIT

	List of information for review	Tick to confirm
1	Minute references of review of Financial Regulations and Standing Orders	
2	Minute references of review of risk assessments and risk management policies	
3	Minute references of review of 2021/22 internal audit report	
4	Minute reference of review and acceptance of 2021/22 External Auditor's Certificate and Notice of Conclusion of Audit	
5	Minute reference of review of fees and charges levied by the council	
6	Copy of cashbooks year to date for 2022/23 (either excel spreadsheet or from your accounting package)	
7	If using electronic accounting package - nominal ledger print (all cost centres / account codes year to date) in nominal account order	
8	Income versus budget year to date	
9	List of earmarked reserves	
10	Copy of last submitted VAT return and evidence of receipt of refund amount	
11	Copy of insurance certificate and policy schedule	
12	Copy of financial risk assessments	
13	Copy of draft 2023/24 budget (if available) Detail of timescale for budget setting if not yet started	
14	Petty cash cashbook (if applicable) and copy of vouchers	
15	Payroll summaries and pay slips for two consecutive calendar months	
16	Copy of fixed asset register showing additions and deletions since 31 March 2022	
17	Copy of bank reconciliations for three consecutive months, together with bank statement page showing reconciled balance	
18	Confirmation of charity numbers where council acts as sole managing trustee (if applicable)	
19	Copy of signed Acceptance of Office form for last appointed councillor	
20	Council comments on any issues raised at final audit 2022	

APPENDIX C – Information to be reviewed at the final audit

**APPLICABLE ONLY TO COUNCILS AT FINAL AUDIT WHO HAD
AN INTERIM AUDIT DURING 2022/23 FINANCIAL YEAR**

	List of information for review	Tick to confirm
1	Completed Annual Governance and Accountability Return (AGAR)	
2	Full audit trail to support the amounts in boxes 1 to 7 on the AGAR	
3	Report detailing income and expenditure versus budget to 31 March 2023	
4	Detail of earmarked reserves and general reserve balances on 31 March 2023	
5	Bank reconciliations for all bank accounts for 31 March 2023, together with bank statement page showing reconciled balance	
6	Completed variance analysis to explain differences as required by the External Auditor	
7	Explanation of the difference between boxes 7 & 8 on the AGAR (where applicable)	
8	PWLB statement dated 31 March 2023 and details of direct debit payments made in year	
9	Copy of fixed asset register to 31 March 2023 matching total in box 9 on the AGAR	
10	Completed notice for the Exercise of Public Rights	
11	Council comments on issues raised at interim audit (where applicable)	

APPENDIX D – Information to be reviewed at the final audit

**APPLICABLE ONLY TO COUNCILS AT FINAL AUDIT WHO DID NOT HAVE
AN INTERIM AUDIT DURING 2022/23 FINANCIAL YEAR**

	List of information for review	Tick to confirm
1	Minute references of review of Financial Regulations and Standing Orders	
2	Minute references of review of risk assessments and risk management policies	
3	Minute references of review of 2021/22 internal audit report	
4	Minute reference of review and acceptance of 2021/22 External Auditor's Certificate and Notice of Conclusion of Audit	
5	Minute reference of review of fees and charges levied by the council	
6	Copy of cashbooks year to date for 2022/23 (either excel spreadsheet or from your accounting package)	
7	If using electronic accounting package - nominal ledger print (all cost centres / account codes year to date) in nominal account order	
8	Report detailing income and expenditure versus budget for the year	
9	List of earmarked reserves	
10	Copy of last submitted VAT return and evidence of receipt of refund amount	
11	Copy of insurance certificate and policy schedule	
12	Copy of financial risk assessments	
13	Copy of draft 2023/24 budget (if available) Detail of timescale for budget setting if not yet started	
14	Petty cash cashbook (if applicable) and copy of vouchers	
15	Payroll summaries and pay slips for two consecutive calendar months	
16	Copy of fixed asset register showing additions and deletions since 31 March 2022	
17	Copy of bank reconciliations for three consecutive months, together with bank statement page showing reconciled balance	
18	Confirmation of charity numbers where council acts as sole managing trustee (if applicable)	
19	Copy of signed Acceptance of Office form for last appointed councillor	

20	Completed Annual Governance and Accountability Return (AGAR)	
21	Full audit trail to support the amounts in boxes 1 to 7 on the AGAR	
22	Report detailing income and expenditure versus budget to 31 March 2023	
23	Detail of earmarked reserves and general reserve balances on 31 March 2023	
24	Bank reconciliations for all bank accounts for 31 March 2023, together with bank statement page showing reconciled balance	
25	Completed variance analysis to explain differences as required by the External Auditor	
26	Explanation of the difference between boxes 7 & 8 on the AGAR (where applicable)	
27	PWLB statement dated 31 March 2023 and details of direct debit payments made in year	
28	Copy of fixed asset register to 31 March 2023 matching total in box 9 on the AGAR	
29	Completed notice for the Exercise of Public Rights	
30	Council comments on any issues raised at final audit 2022	

Contact Us

- Email councils@mulberryandco.co.uk
- Phone 01483 423 054
- Upload – <https://www.irisopenspace.co.uk/Account/LogOn>

Section 3 – External Auditor Report and Certificate 2021/22

In respect of

HAILSHAM TOWN COUNCIL – ES0044

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

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 2021/22

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 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

08/08/2022

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

HAILSHAM TOWN COUNCIL

NOTICE OF CONCLUSION OF THE AUDIT AND RIGHT TO INSPECT THE ANNUAL RETURN FOR THE YEAR ENDED 31ST MARCH 2022 AS PUBLISHED ALONGSIDE THIS NOTICE

Section 14 of the Audit Commission Act 1998

Accounts and Audit (England) Regulations 2011 (SI 2011/817)

The audit of accounts by PKF Littlejohn LLP of 1 Westferry Circus, Canary Wharf, London, E14 4HD for Hailsham Town Council for the year ending 31st March 2022 has been concluded.

In their opinion the Annual Return presents fairly the financial position of Hailsham Town Council at 31st March 2022 and its income and expenditure for the year then ended and in their opinion the information contained in the Annual Return is in accordance with the Audit Commission's requirements and no matters have come to their attention giving cause for concern.

The Annual Return is available for inspection by any local government elector of the Parish of Hailsham on application to Mrs. Michelle Webber, Responsible Finance Officer at the Town Council Offices, Market Square, Hailsham from Monday to Friday between the hours of 09.00 am and 4.00 pm when any local government elector may make copies of the Annual Return.

Copies will be provided to any local government elector on payment of £5 for each copy of the Annual Return.

This announcement is made by Michelle Webber, Responsible Finance Officer on 9th August 2022.

Michelle Webber
Responsible Finance Officer
9th August 2022

Report to the FBR Committee in respect of Budget Variations 2022/23

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 £10,000 budget heads which I consider will be overspent I have listed these below.

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

Maintenance Plan	£5,000.00	
Safety Gates	£1,000.00	
Dog Bin Waste	£4,000.00	
Total	£10,000.00	

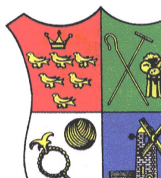
Table B - Predicted Overspends

James West Maintenance	£5,000.00	Additional repair costs
Play Ares	£1,000.00	Vandalism done to Play areas
FDL Waste Collections	£4,000.00	Extra bin costs
Total	£10,000.00	

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 Webber
Responsible Finance Officer



Hailsham Town Council - Financial Regulations

These Financial Regulations were adopted by the Council at its Meeting held on XXXX 2022.

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1. GENERAL

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.

1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.

1.9. The RFO;

- acts under the policy direction of the council;

¹ Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices;
- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.
- Will delegate many tasks to the Finance Officer (FO) but remains the responsibility of the RFO

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations².

1.11. In the event of the Town Clerk/RFO being on prolonged absence the Deputy Town Clerk is required to ensure the management of the Town Council's financial affairs is correctly maintained.

1.12. The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the council; and
- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.13. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;

² Accounts and Audit (England) Regulations 2011/817

- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.14. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full council only.

1.15. In addition the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.16. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the **Finance, Budget, and Resource Committee**.

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the **RFO**, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the council;
- report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;

- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
 - initiate or approve accounting transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. The Council shall review its annual forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of December each year including any proposals for revising the forecast.
- 3.2. Each year by no later than December, **the Responsible Finance Officer (RFO)** must prepare detailed estimates of all receipts and payments including recommendations for the use of reserves and all sources of funding for the following financial year, **the final budget to considered by the council.**
- 3.3. The council shall consider annual budget proposals in relation to the council's forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

4.1. 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.

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue shall be identified by the RFO who will prepare a schedule of income and expenditure items to be carried forward to the following year subject to be review by the RFO and put forward for Council's approval.

4.4. The salary budgets should be reviewed annually in December for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Town Clerk and agreed by the Finance, budget, and resource committee as part of the budget setting process.

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances

4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

5.2. The RFO shall prepare a listing of payments made during the quarter forming part of the Agenda for the Meeting and present the schedule to **Finance, Budget, and Resource committee**. The committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Finance, Budget and Resource committee. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The **RFO** shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council Finance, Budget, and Resource Committee meeting.

5.5. For each financial year the **Clerk/RFO** shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and **the FBRC** may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to.

5.6. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant shall before payment, be subject to ratification by resolution of the council.

5.7. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.8. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.9. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. All payments shall be affected by cheque, internet banking or other instructions to the council's bankers, or otherwise.
- 6.3. Cheques or orders for payment drawn on the bank account shall be signed by two members of the Finance, Budget, and Resource Committee and countersigned by the RFO/Clerk, in the absence of the Town Clerk/RFO, the Chairman of Council and two other members must sign the cheque. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 6.4. To indicate agreement of the details shown on the cheque or payment control sheet for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.5. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit.
- 6.6. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order/BACS provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 6.7. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided that the control sheet is created, signed and evidence by 2 members of the FBR committee before funds are released by Town Clerk or RFO.
- 6.9. The BACS Procedure will be as follows;
- a) Two councillors (authorised signatories) to sign authorise the payment listing on Unity banking
 - b) Finance Assistant or RFO to input payments on to Unity
 - c) TC/RFO to be 3rd signatory to authorise the payment on Unity
 - d) The TC/RFO to perform step c) when either is absence

e) The RFO/TC to perform step b) in the absence of Finance Assistant or RFO

f) Steps b) & c) must be carried out by separate officers.

6.10. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

6.11. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

6.12. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

6.13. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.

6.14. Where internet banking arrangements are made with any bank, the Clerk/RFO shall be appointed as the Service Administrator. The bank mandate approved by the council for internet banking shall be in line with the cheque mandate. amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

6.15. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.16. Changes to supplier account details which are used for internet banking may only be made on written hard copy from the supplier and authorisation on documentation by 2 authorised members of the FBR committee and Town Clerk/RFO/Deputy Town Clerk. Regular checks of standing data with suppliers will be followed.

6.17. Any Debit Card issued for use will be authorised by the Clerk/RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.

6.18. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Finance, Budget and Resource committee. Transactions and

purchases made will be reported to the relevant committee and authority for topping-up shall be at the discretion of the relevant committee

6.19. Any corporate credit card or trade card account opened by the council shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

6.20. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

- a) The RFO shall maintain a petty cash float of £100 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
- b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.]

7. PAYMENT OF SALARIES

7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the **Finance, Budget, and Resource committee**.

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;

- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

7.6. An effective system of personal performance management should be maintained for the senior officers.

7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

7.8. Before employing interim staff the council must consider a full business case.

8. LOANS AND INVESTMENTS

8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.

8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.

8.3. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

8.4. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

8.5. All investments of money under the control of the council shall be in the name of the council.

8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

8.7. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. The council will review all fees and charges as required, following a report of the Finance, Budget and Resource Committee.
- 9.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.4. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.5. The origin of each receipt shall be entered on the paying-in slip.
- 9.6. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.7. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.8. All cheque and cash income must be recorded through the till register.
- 9.9. A daily reconciliation of income against till receipt will be undertaken by a member of the accounts team under the direction of the RFO.
- 9.10. A monthly reconciliation between the till register totals and the recorded income accounts sheet will be performed by RFO.
- 9.11. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

10.2. Order books shall be controlled by the Finance Team.

10.3. All members and officers are responsible for obtaining best value at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.

10.4. A member may not issue an official order or make any contract on behalf of the council.

10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. CONTRACTS

11.1. Procedures as to contracts are laid down as follows:

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services and stationary equipment;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts

Regulations 2015 (“the regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations³.

- c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)⁴.
- d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall embodied in a recommendation to the council.
- e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g. If less than three tenders are received for contracts above £25,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- h. Any invitation to tender issued under this regulation shall be subject to Standing Order 28, and shall refer to the terms of the Bribery Act 2010.
- i. When it is to enter into a contract of £5,000 - £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is £2,500- £5,000 the Clerk or RFO shall strive to obtain 3 estimates; where the value is below £2,500 the power to spend under Regulation 10 (3) above shall apply.
- j. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- k. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no

³ The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

⁴ Thresholds currently applicable are:

- a) For public supply and public service contracts 209,000 Euros (£181,302)
- b) For public works contracts 5,225,000 Euros (£4,551,413)

person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

- I. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations 2006 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.

12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the original contract price by more than 5%.

13. STORES AND EQUIPMENT

13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £500.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law, In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in Reg. 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

- 15.1. Following the annual risk assessment (per Financial Regulation 17), the FO and reviewed by the RFO shall effect all insurances and negotiate all claims on the council's insurers.
- 15.2. The Clerk/Deputy Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the Council.

16. CHARITIES

16.1. Where the council is sole managing trustee of a charitable body the Clerk/RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

17. RISK MANAGEMENT

17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk with the Deputy Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

17.2. When considering any new activity, the Deputy Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

18.1. It shall be the duty of the council to review the Financial Regulations of the council annually. The Clerk/RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.

18.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up

and presented in advance to all members of council, except where there is a legal obligation.

* * *

Summary Income & Expenditure by Budget Heading 30/09/2022

Month No: 6

Cost Centre Report

		Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
100	Common Pond Allotments							
	Income	271	321	1,011	690			31.8%
	Expenditure	3	973	1,428	455		455	68.2%
	Movement to/(from) Gen Reserve	<u>269</u>	<u>(652)</u>					
105	Battle Road Allotments							
	Income	723	812	5,712	4,900			14.2%
	Expenditure	0	0	1,047	1,047		1,047	0.0%
	Movement to/(from) Gen Reserve	<u>723</u>	<u>812</u>					
110	Harold Ave Allotments							
	Income	303	464	1,012	548			45.9%
	Expenditure	0	15	611	596		596	2.5%
	Movement to/(from) Gen Reserve	<u>303</u>	<u>449</u>					
115	Western Road Recreation Ground							
	Income	0	230	1,000	770			23.0%
	Expenditure	0	17,920	3,712	(14,208)		(14,208)	482.8%
	Net Income over Expenditure	<u>0</u>	<u>(17,690)</u>	<u>(2,712)</u>	<u>14,978</u>			
	plus Transfer from EMR	0	14,000					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>(3,690)</u>					
120	Maurice Thornton Playing Field							
	Expenditure	0	1,025	11,187	10,162		10,162	9.2%
125	Play Areas							
	Expenditure	0	3,628	6,800	3,172		3,172	53.4%
130	Public Open Spaces							
	Income	54	433	850	417			51.0%
	Expenditure	130	20,046	80,063	60,017		60,017	25.0%
	Movement to/(from) Gen Reserve	<u>(75)</u>	<u>(19,613)</u>					
135	Common Pond							
	Expenditure	257	552	721	169		169	76.6%
145	Horticultural & Ground Maint							
	Expenditure	520	20,246	54,041	33,795		33,795	37.5%
160	Environment Services							
	Expenditure	0	10,417	14,500	4,084		4,084	71.8%
170	Funded Projects							
	Expenditure	32	434	6,610	6,176		6,176	6.6%
180	Cortlandt Stable Block							
	Expenditure	3,798	9,413	21,184	11,771		11,771	44.4%
200	Tourism & Leisure							
	Income	375	1,017	0	(1,017)			0.0%
	Expenditure	887	15,601	27,762	12,161		12,161	56.2%
	Movement to/(from) Gen Reserve	<u>(512)</u>	<u>(14,584)</u>					
205	Festive Lighting							
	Expenditure	0	7,950	16,240	8,290		8,290	49.0%
300	Town Council Site							
	Income	4,575	10,972	19,200	8,228			57.1%
	Expenditure	(7,881)	14,904	30,360	15,456		15,456	49.1%
	Movement to/(from) Gen Reserve	<u>12,456</u>	<u>(3,932)</u>					
305	Maurice Thornton Pavilion							
	Income	0	0	1,200	1,200			0.0%
	Expenditure	164	641	1,826	1,185		1,185	35.1%
	Movement to/(from) Gen Reserve	<u>(164)</u>	<u>(641)</u>					
310	Grovelands Barn							
	Expenditure	72	2,850	3,841	991		991	74.2%
315	Union Corner Hall							
	Expenditure	0	0	1,000	1,000		1,000	0.0%
320	Public Toilets - Stable Block							
	Expenditure	911	5,756	15,000	9,244		9,244	38.4%
325	Changing Pod							
	Expenditure	0	0	13,000	13,000		13,000	0.0%
		<u>=====</u>	<u>=====</u>					

Summary Income & Expenditure by Budget Heading 30/09/2022

Month No: 6

Cost Centre Report

		Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
330	Welbury Farm/Jim West Com Hall							
	Income	2,600	15,502	33,000	17,498			47.0%
	Expenditure	4,013	20,122	12,000	(8,122)		(8,122)	167.7%
	Movement to/(from) Gen Reserve	<u>(1,413)</u>	<u>(4,619)</u>					
400	Cemetery Lodge							
	Income	595	3,570	6,900	3,330			51.7%
	Expenditure	308	2,274	6,253	3,979		3,979	36.4%
	Movement to/(from) Gen Reserve	<u>287</u>	<u>1,296</u>					
405	Cemetery Services & Overheads							
	Income	4,702	29,975	51,500	21,525			58.2%
	Expenditure	694	28,207	50,113	21,906		21,906	56.3%
	Movement to/(from) Gen Reserve	<u>4,008</u>	<u>1,768</u>					
500	Street Lighting							
	Expenditure	0	863	69,130	68,267		68,267	1.2%
505	Street Furniture							
	Expenditure	0	4,375	5,769	1,394		1,394	75.8%
600	Staffing Costs							
	Expenditure	68,012	390,537	788,785	398,248		398,248	49.5%
605	Administration Expenses							
	Expenditure	12,386	45,833	86,649	40,816		40,816	52.9%
610	Chairmans Allowance							
	Expenditure	0	476	1,745	1,269		1,269	27.3%
615	Youth Provision							
	Income	149	2,574	1,000	(1,574)			257.4%
	Expenditure	1,334	18,538	95,259	76,721		76,721	19.5%
	Movement to/(from) Gen Reserve	<u>(1,185)</u>	<u>(15,964)</u>					
620	Machinery/Tools/Protective Clo							
	Expenditure	219	512	2,395	1,883		1,883	21.4%
625	Vehicle Fleet							
	Expenditure	2,090	12,525	21,632	9,107		9,107	57.9%
630	Twinning							
	Expenditure	0	0	1,200	1,200		1,200	0.0%
635	Misc. Provision							
	Expenditure	0	10,500	11,000	500		500	95.5%
640	Section 137 (Free Resource)							
	Expenditure	0	55	400	345		345	13.8%
645	Projects (Add to Cap.Funds)							
	Expenditure	0	4,400	9,050	4,650		4,650	48.6%
650	Funded Services							
	Expenditure	30	33,372	128,001	94,629		94,629	26.1%
655	Account Int & Commuted Sums							
	Income	626,978	1,253,725	1,255,640	1,915			99.8%
	Expenditure	63	405	600	195		195	67.5%
	Movement to/(from) Gen Reserve	<u>626,914</u>	<u>1,253,320</u>					
	Grand Totals:- Income	641,324	1,319,596	1,378,025	58,429			95.8%
	Expenditure	88,040	705,364	1,600,914	895,550	0	895,550	44.1%
	Net Income over Expenditure	<u>553,284</u>	<u>614,232</u>	<u>(222,889)</u>	<u>(837,121)</u>			
	plus Transfer from EMR	0	14,000					
	Movement to/(from) Gen Reserve	<u>553,284</u>	<u>628,232</u>					

Report to: Finance, Budget, and Resource Committee

Date: 27th July 2022

By: Michelle Webber - RFO

Title of report: Variance Explanation Qtr. 1 – 30.06.2022

PURPOSE:

To provide the committee with explanation on variances of the Income and Expenditure reports for Qtr. 1 to 30.06.2022.

BACKGROUND:

The Council finances work on an Income and Expenditure reporting. Below are details where the actuals are above where budgeted expectations should be.

The blanket insurance cover for the properties/vehicles/events/play areas etc , has been paid in full for the year. The rates on most of the council properties have been paid in full in April. Only the street market and James West are paid monthly.

I have attached the profiling document, which should help explain certain variances during the year.

variances for the current quarter are detailed below.

Western Road Recreation Ground Water Supply – 115 – 98.8% of budget – Higher than predicted

Maurice Thornton playing field – 120 – Annual Rent – 100% - paid in full in the first quarter

Environmental Services – 160 Urban Grass Cutting – 99.5% - ESCC additional grass cuts paid in full in the first quarter

Maurice Thornton Pavilion – 202 General Repairs – 454% of Budget – Increase costs on materials during the job due to economic increase of costs of goods at the current time in the UK.

James West Community Hall – The variances on this is to be contra off the income.

Cemetery Services & Overheads – 5305 – 969% - There was a headstone which the council had to pay for due to issues historical grave digging. Further information available from the burials officer.

Street Furniture – 505 – 100%- New bins for dog bin replacement have now been put in place.

Allotment annual rents due in the next 2 quarter's ending 30.9.2022 and 31.12.2022.

CONSIDERATION:

To note the variances explanations provided by the RFO on the Income and Expenditure report for Qtr. 1 to 30.6.2022.

Report to: Finance, Budget, and Resource Committee

Date: 19th October 2022

By: Michelle Webber - RFO

Title of report: Variance Explanation Qtr. 2 – 30.09.2022

PURPOSE:

To provide the committee with explanation on variances of the Income and Expenditure reports for Qtr. 2 to 30.09.2022.

BACKGROUND:

The Council finances work on an Income and Expenditure reporting. Below are details where the actuals are above where budgeted expectations should be.

I have attached the variance explanation Qtr.1 report as part of the papers for this agenda item. As these variances will not be covered again in this report.

There will be variances on this report that are to be reviewed in the half year report further on in this agenda. I have listed these below.

Western Road Recreation Ground Water Supply –141.4% An actual meter reading provided account now in credit.

Play Areas – 110.5% - Vandalism at the play areas, See half year report

War Memorial – 86.8% - EICR safety certificate due every 5 years

Queens Jubilee – 143.4% - exceeded provision budget, however there is surplus on other events to balance this overspend.

Town Council Site – 135.6% - Intruder/Smoke Alarm – callouts for alarm and smoke alarm so investigations lead to additional costs.

Staffing Costs – NHI youth Café – 156.7% - Higher NI costs then expected due to NI increase.

Administration – Commercial Waste Disposal – 188.1% - Extra bin cost, see half year report.

Allotment annual rents due in will be received up to the end of the next quarter to 31.12.2022.

James West Income – 47% - Hall hire has increase to near pre-covid levels

Fishing Permits – 51.0% - Further fishing permits issued via MFC Outdoor Stores to be collected and banked in the next quarter.

CONSIDERATION:

To note the variances explanations provided by the RFO on the Income and Expenditure report for Qtr. 2 to 30.9.2022.

Detailed Income & Expenditure by Budget Heading 30/09/2022

Month No: 6

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Common Pond Allotments								
1000 Allotment Rent (Inc)	271	321	1,011	690			31.8%	
4510 General Maintenance	(3)	(943)	(748)	(195)		(195)	126.1%	
4520 Software Licence	0	0	(62)	62		62	0.0%	
4550 Water & Sewerage	0	(30)	(618)	588		588	4.9%	
105 Battle Road Allotments								
1000 Allotment Rent (Inc)	723	812	5,712	4,900			14.2%	
4510 General Maintenance	0	0	(349)	349		349	0.0%	
4520 Software Licence	0	0	(62)	62		62	0.0%	
4550 Water & Sewerage	0	0	(636)	636		636	0.0%	
110 Harold Ave Allotments								
1000 Allotment Rent (Inc)	303	464	1,012	548			45.9%	
4510 General Maintenance	0	(15)	(549)	534		534	2.8%	
4520 Software Licence	0	0	(62)	62		62	0.0%	
115 Western Road Recreation Ground								
1050 Rent Beaconsfield/Tennis/Pitch	0	230	1,000	770			23.0%	
4510 General Maintenance	0	(15,510)	(1,012)	(14,498)		(14,498)	1532.6%	14,000
4550 Water & Sewerage	0	(990)	(700)	(290)		(290)	141.4%	
4560 Drainage	0	(1,420)	(2,000)	580		580	71.0%	
120 Maurice Thornton Playing Field								
4510 General Maintenance	0	(25)	(753)	728		728	3.3%	
4550 Water & Sewerage	0	0	(74)	74		74	0.0%	
4560 Drainage	0	0	(6,800)	6,800		6,800	0.0%	
4600 Annual Rent	0	(1,000)	(1,000)	0		0	100.0%	
4605 Pitch Marking Paint/Contractor	0	0	(500)	500		500	0.0%	
4610 Skate Park Maintenance	0	0	(2,060)	2,060		2,060	0.0%	
125 Play Areas								
4140 Insurance	0	(1,030)	(1,450)	420		420	71.1%	
4510 General Maintenance	0	(2,598)	(2,350)	(248)		(248)	110.5%	
4650 Safety Gates	0	0	(3,000)	3,000		3,000	0.0%	
130 Public Open Spaces								
1100 Fishing Permits	54	433	850	417			51.0%	
4690 POS - General Main	0	0	(337)	337		337	0.0%	
4695 Vermin Control	(130)	(389)	(562)	174		174	69.1%	
4700 Plant & Skip Hire	0	(959)	(5,912)	4,953		4,953	16.2%	
4705 Maintenance Plan	0	(18,699)	(62,018)	43,319		43,319	30.2%	
4715 Country Park - General Maint	0	0	(507)	507		507	0.0%	
4720 Orchard Park - General Maint	0	0	(787)	787		787	0.0%	
4730 Ersham Road Common - Gen Maint	0	0	(55)	55		55	0.0%	

Detailed Income & Expenditure by Budget Heading 30/09/2022

Month No: 6

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4740 Covid - 19	0	0	(9,885)	9,885		9,885	0.0%	
<u>135 Common Pond</u>								
4510 General Maintenance	(257)	(552)	(721)	169		169	76.6%	
<u>145 Horticultural & Ground Maint</u>								
4750 Grass & Hedge Cutting	0	0	(25,750)	25,750		25,750	0.0%	
4755 Tree Surgery	(520)	(20,246)	(28,291)	8,045		8,045	71.6%	
<u>160 Environment Services</u>								
4745 Urban Grass Cutting	0	(9,450)	(9,500)	50		50	99.5%	
4850 Dog Hygiene/Bin Emptying	0	(967)	(5,000)	4,034		4,034	19.3%	
<u>170 Funded Projects</u>								
4980 Church Yard CCTV Service Cont	0	0	(309)	309		309	0.0%	
4985 War Memorial - All Costs	(32)	(434)	(500)	66		66	86.8%	
4990 CAB Rent & Grant	0	0	(5,801)	5,801		5,801	0.0%	
<u>180 Cortlandt Stable Block</u>								
4510 General Maintenance	0	0	(4,390)	4,390		4,390	0.0%	
4995 Rent/Rates/Utilities	(3,798)	(9,413)	(16,794)	7,381		7,381	56.0%	
<u>200 Tourism & Leisure</u>								
1400 Street Market Stall Pitch Fee	125	475	0	(475)			0.0%	
1410 Christmas Market - Income	250	542	0	(542)			0.0%	
4125 Rates	(175)	(1,046)	0	(1,046)		(1,046)	0.0%	
4905 Miscellaneous Items	0	(59)	(219)	160		160	26.9%	
4910 Event Advertising	(462)	(1,182)	(5,562)	4,380		4,380	21.3%	
4915 Bus Alliance	0	0	(1,000)	1,000		1,000	0.0%	
4920 Queen Jubilee	0	(12,043)	(8,396)	(3,647)		(3,647)	143.4%	
4925 Summer Event	(250)	(1,121)	(2,665)	1,544		1,544	42.1%	
4930 Christmas Light Switch On	0	0	(2,460)	2,460		2,460	0.0%	
4935 Christmas Market	0	(150)	(2,460)	2,310		2,310	6.1%	
4940 Fun Run	0	0	(5,000)	5,000		5,000	0.0%	
<u>205 Festive Lighting</u>								
4975 Christmas Festoons	0	(7,950)	(16,240)	8,290		8,290	49.0%	
<u>300 Town Council Site</u>								
1200 Kemer Kebab	2,625	5,250	10,500	5,250			50.0%	
1205 4 Market Square (Inc)	1,800	3,600	8,300	4,700			43.4%	
1225 Miscellaneous rents	150	1,404	0	(1,404)			0.0%	
1275 Insurance Recharge	0	718	400	(318)			179.5%	
4115 Telephone & mobiles	900	0	0	0		0	0.0%	
4125 Rates	7,111	0	0	0		0	0.0%	
4130 Gas/Electricity	(399)	(1,799)	(4,500)	2,701		2,701	40.0%	

Detailed Income & Expenditure by Budget Heading 30/09/2022

Month No: 6

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4140 Insurance	0	(11,680)	(13,000)	1,320		1,320	89.8%	
4510 General Maintenance	742	0	0	0		0	0.0%	
4515 Cleaning/Maintenance	551	0	0	0		0	0.0%	
5000 Internal Repairs/General Maint	(940)	(1,045)	(1,229)	184		184	85.0%	
5005 External Repairs/General Maint	0	0	(649)	649		649	0.0%	
5010 Electronic Gates	0	0	(530)	530		530	0.0%	
5015 Maintenance 4 Market Sq	0	0	(9,960)	9,960		9,960	0.0%	
5020 Gas Boiler - Annual Service	0	0	(212)	212		212	0.0%	
5025 Intruder & Smoke Alarm Service	(85)	(380)	(280)	(100)		(100)	135.6%	
<u>305 Maurice Thornton Pavilion</u>								
1215 Pavilion Lets	0	0	1,200	1,200			0.0%	
4130 Gas/Electricity	(77)	(404)	(1,000)	596		596	40.4%	
4510 General Maintenance	(47)	(127)	(515)	388		388	24.7%	
4550 Water & Sewerage	(40)	(109)	(311)	202		202	35.2%	
<u>310 Grovelands Barn</u>								
4125 Rates	2,695	0	0	0		0	0.0%	
4130 Gas/Electricity	83	0	0	0		0	0.0%	
4510 General Maintenance	0	0	(266)	266		266	0.0%	
5100 MT Hut/Grovelands Barn Energy	(156)	(156)	(515)	359		359	30.3%	
5105 Grovelands Barn Rates	(2,695)	(2,695)	(3,060)	365		365	88.1%	
<u>315 Union Corner Hall</u>								
4510 General Maintenance	0	0	(1,000)	1,000		1,000	0.0%	
<u>320 Public Toilets - Stable Block</u>								
4510 General Maintenance	1,680	0	0	0		0	0.0%	
4515 Cleaning/Maintenance	(2,591)	(5,756)	(15,000)	9,244		9,244	38.4%	
<u>325 Changing Pod</u>								
4515 Cleaning/Maintenance	0	0	(13,000)	13,000		13,000	0.0%	
<u>330 Welbury Farm/Jim West Com Hall</u>								
1210 Meeting Room Lets/J West	2,600	15,502	33,000	17,498			47.0%	
4115 Telephone & mobiles	(90)	(602)	(1,077)	475		475	55.9%	
4125 Rates	(873)	(5,241)	(8,760)	3,520		3,520	59.8%	
4130 Gas/Electricity	(840)	(4,263)	(1,000)	(3,263)		(3,263)	426.3%	
4510 General Maintenance	(1,437)	(5,086)	0	(5,086)		(5,086)	0.0%	
4515 Cleaning/Maintenance	(270)	(1,952)	(500)	(1,452)		(1,452)	390.4%	
4550 Water & Sewerage	0	(664)	(255)	(409)		(409)	260.2%	
5150 Maintenance/Running Costs	(137)	(720)	(408)	(312)		(312)	176.5%	
5155 J West Refund	(366)	(1,594)	0	(1,594)		(1,594)	0.0%	

Detailed Income & Expenditure by Budget Heading 30/09/2022

Month No: 6

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
400 Cemetery Lodge								
1220 Cemetery Rent	595	3,570	6,900	3,330			51.7%	
4510 General Maintenance	0	(146)	(169)	23		23	86.7%	
5175 Cemetery Lodge Repairs	(308)	(2,128)	(6,084)	3,956		3,956	35.0%	
405 Cemetery Services & Overheads								
1500 Burial Fees	4,702	29,975	51,500	21,525			58.2%	
4115 Telephone & mobiles	236	0	0	0		0	0.0%	
4125 Rates	0	(6,238)	(4,200)	(2,038)		(2,038)	148.5%	
4130 Gas/Electricity	(207)	(1,054)	(1,550)	496		496	68.0%	
4510 General Maintenance	(6)	(4,318)	(8,196)	3,878		3,878	52.7%	
4550 Water & Sewerage	(151)	(151)	(446)	295		295	33.8%	
4750 Grass & Hedge Cutting	0	(3,844)	(15,375)	11,531		11,531	25.0%	
5210 Telephone	(283)	(283)	(618)	335		335	45.8%	
5215 Fire Extinguisher/Boiler Servi	0	0	(124)	124		124	0.0%	
5220 Pest Control	0	0	(309)	309		309	0.0%	
5225 Repairs/Cleaning & Waste	0	(110)	(2,082)	1,972		1,972	5.3%	
5230 Burial Record IT-Licence	0	0	(339)	339		339	0.0%	
5300 Grave Digging	0	(6,637)	(15,298)	8,661		8,661	43.4%	
5305 Maintenance Flowers & Trees	(283)	(5,574)	(546)	(5,028)		(5,028)	1020.9%	
5350 Ditch Clearance	0	0	(1,030)	1,030		1,030	0.0%	
500 Street Lighting								
4510 General Maintenance	0	0	(15,914)	15,914		15,914	0.0%	
5375 New Lighting	0	0	(31,938)	31,938		31,938	0.0%	
5380 Energy (145516 kwh per year)	0	0	(14,068)	14,068		14,068	0.0%	
5390 Annual Repairs	0	(863)	(7,210)	6,347		6,347	12.0%	
505 Street Furniture								
5400 Bus Shelter Repairs	0	0	(873)	873		873	0.0%	
5405 Black Sacks	0	0	(206)	206		206	0.0%	
5410 Defibulators	0	(2,006)	(2,321)	315		315	86.4%	
5415 New Bin	0	(2,369)	(2,369)	0		0	100.0%	
600 Staffing Costs								
4000 Wages (Manual)	(12,253)	(84,445)	(166,514)	82,069		82,069	50.7%	
4005 Salaries (Admin.)	(29,712)	(147,555)	(284,892)	137,337		137,337	51.8%	
4010 NHI (Wages & salaries)	(4,516)	(33,845)	(60,674)	26,830		26,830	55.8%	
4015 Pension (wages & salaries)	(6,414)	(31,473)	(81,284)	49,811		49,811	38.7%	
4020 Youth Café & InfoPoint	(9,498)	(57,680)	(134,563)	76,883		76,883	42.9%	
4025 NHI Youth Café & InfoPoint	(2,740)	(17,661)	(11,268)	(6,393)		(6,393)	156.7%	
4030 Pension Youth Café & InfoPoint	(969)	(6,548)	(17,637)	11,089		11,089	37.1%	
4040 Staff costs to other Budgets i	0	0	(5,000)	5,000		5,000	0.0%	

Detailed Income & Expenditure by Budget Heading 30/09/2022

Month No: 6

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4055 Honoraria's (Bailiffs/Tree War	(169)	(887)	(2,000)	1,113		1,113	44.4%	
4060 Members Allowances	(1,741)	(10,444)	(24,953)	14,509		14,509	41.9%	
<u>605 Administration Expenses</u>								
4100 Office equip/etc/computer cons	(52)	(161)	(2,369)	2,208		2,208	6.8%	
4105 Newsletter	0	(685)	(5,000)	4,315		4,315	13.7%	
4110 Annual Town Meeting	0	(413)	(600)	187		187	68.8%	
4115 Telephone & mobiles	(1,084)	(1,419)	(3,000)	1,581		1,581	47.3%	
4120 Contract Cleaning	(1,121)	(1,738)	(4,841)	3,103		3,103	35.9%	
4125 Rates	(7,111)	(7,111)	(7,212)	101		101	98.6%	
4135 Annual Electrical Test of Equi	0	0	(328)	328		328	0.0%	
4145 Franking machine/postage	(100)	(600)	(1,300)	700		700	46.2%	
4150 Audit fees	0	(2,140)	(2,950)	811		811	72.5%	
4155 Travelling, Training & seminar	(75)	(913)	(3,090)	2,177		2,177	29.5%	
4160 Photocopier lease & Monthly Us	(134)	(1,156)	(2,881)	1,725		1,725	40.1%	
4165 Room Hire Expenses	(450)	(613)	(600)	(13)		(13)	102.1%	
4170 Computer Software/licenses	(1,621)	(9,470)	(8,685)	(785)		(785)	109.0%	
4175 Website Hosting/Domains	(128)	(1,622)	(1,100)	(522)		(522)	147.5%	
4180 Subscriptions & Publications	(100)	(3,753)	(4,500)	747		747	83.4%	
4185 Professional fees	(180)	(2,255)	(5,672)	3,417		3,417	39.8%	
4190 Election	0	(5,201)	(18,172)	12,971		12,971	28.6%	
4195 Advertising / Publicity	231	(396)	(515)	119		119	76.9%	
4200 Annual extinguisher etc., insp	0	0	(350)	350		350	0.0%	
4205 Stationery & miscellaneous equ	150	(463)	(3,575)	3,112		3,112	13.0%	
4210 Commercial Rubbish Disposal	(259)	(4,985)	(2,650)	(2,335)		(2,335)	188.1%	
4215 Civic regalia	0	0	(258)	258		258	0.0%	
4220 Hailsham Neighbourhood Plan	(180)	(180)	(5,001)	4,821		4,821	3.6%	
4225 Vending/Water Machine	(171)	(560)	(1,000)	440		440	56.0%	
4550 Water & Sewerage	0	0	(1,000)	1,000		1,000	0.0%	
<u>610 Chairmans Allowance</u>								
4280 Chairmans allowance	0	(476)	(1,745)	1,269		1,269	27.3%	
<u>615 Youth Provision</u>								
1305 Donations	0	825	0	(825)			0.0%	
1310 Activity Income	149	1,749	1,000	(749)			174.9%	
4125 Rates	0	(6,113)	(6,200)	87		87	98.6%	
4300 Youth Café	(1,038)	(8,342)	(62,632)	54,290		54,290	13.3%	
4305 FNP	0	(2,858)	(7,527)	4,669		4,669	38.0%	
4310 PGL	0	0	(1,000)	1,000		1,000	0.0%	
4315 Safe Hub	0	0	(400)	400		400	0.0%	
4320 Hellingly Youth Club	0	0	(300)	300		300	0.0%	
4325 Mini Bus	(296)	(1,095)	(9,600)	8,505		8,505	11.4%	

Detailed Income & Expenditure by Budget Heading 30/09/2022

Month No: 6

Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4330 Monday Club	0	0	(600)	600		600	0.0%	
4335 Eastside Youth Hub	0	(130)	(7,000)	6,870		6,870	1.9%	
<u>620 Machinery/Tools/Protective Clo</u>								
4350 Protective Clothing	(72)	(106)	(1,041)	935		935	10.2%	
4355 Tools	(147)	(406)	(1,354)	948		948	30.0%	
<u>625 Vehicle Fleet</u>								
4360 Leasing costs	(1,054)	(6,413)	(13,000)	6,587		6,587	49.3%	
4365 Vehicle Overheads - fuel	(357)	(2,008)	(3,500)	1,492		1,492	57.4%	
4370 Vehicle Overheads - service &	(679)	(771)	(1,632)	861		861	47.3%	
4375 Vehicle Overheads - Insurance	0	(3,333)	(3,500)	167		167	95.2%	
<u>630 Twinning</u>								
4395 Civic Events	0	0	(1,200)	1,200		1,200	0.0%	
<u>635 Misc. Provision</u>								
4400 Annual Grants	0	(10,500)	(11,000)	500		500	95.5%	
<u>640 Section 137 (Free Resource)</u>								
4999 Miscellaneous	0	(55)	(400)	345		345	13.8%	
<u>645 Projects (Add to Cap.Funds)</u>								
9014 No 14 - Contingency Fund (unal	0	(1,760)	0	(1,760)		(1,760)	0.0%	
9015 No 15 - Bus Concessions (See n	0	(1,790)	(8,000)	6,210		6,210	22.4%	
9021 No 21 - Criminal Damage (unall	0	(850)	(1,050)	200		200	81.0%	
<u>650 Funded Services</u>								
5500 Hellingly P.C. subsidy (as pro	0	(12,313)	(27,810)	15,497		15,497	44.3%	
5505 Hailsham Revitalization Fund	0	(550)	(21,668)	21,118		21,118	2.5%	
5510 CCTV - Camera costs	0	0	(7,957)	7,957		7,957	0.0%	
5515 Post Office Operation costs	(30)	(20,509)	(70,566)	50,057		50,057	29.1%	
<u>655 Account Int & Commuted Sums</u>								
1076 Precept	626,428	1,252,856	1,254,440	1,584			99.9%	
1080 Interest on accounts	550	869	1,200	331			72.4%	
5550 Bank charges	(63)	(405)	(600)	195		195	67.5%	
Grand Totals:- Income	641,324	1,319,596	1,378,025	58,429			95.8%	
Expenditure	88,040	705,364	1,600,914	895,550	0	895,550	44.1%	
Net Income over Expenditure	553,284	614,232	(222,889)	(837,121)				
plus Transfer from EMR	0	14,000						
Movement to/(from) Gen Reserve	553,284	628,232						

List of Payments made between 01/08/2022 and 31/08/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/08/2022	The Edge	DC	20.34		Staff ID
01/08/2022	SOS Systems Ltd	DD	81.39		Photocopier charge
01/08/2022	Wealden District Council	DD	1,048.00		Rates
01/08/2022	Lex Autolease	DD	1,264.56		Vehicle Leasing
03/08/2022	Wages and Salaries	BACS	1,706.37		Wk18
03/08/2022	Evolution	25881	132.00		Water Treatment JW
03/08/2022	Ruskins - RG Consultancy	25882	180.00		Tree Inspection
03/08/2022	Allstar	DD	83.16		Vehicle Fuel
04/08/2022	Barclays Bank	DD	89.93		Bank Charge
05/08/2022	Mr B Lux	25883	15.35		Harold Ave Repair
05/08/2022	SOS Systems Ltd	DD	10.74		Box waste toner
05/08/2022	LEx Autolease	DD	108.00		Road Licence Fund
08/08/2022	Wealden District Council	DC	60.00		Cllr Training
08/08/2022	Cash - Youth service	25884	144.99		Petty Cash Youth service
08/08/2022	EON	25885	715.42		Gas and Electric all sites
08/08/2022	East Sussex Highways	25886	1,036.15		Street Light repair - Derwent
08/08/2022	Uniserve SE Ltd	25887	253.68		Office 365
08/08/2022	SLCC	25888	36.00		RFO Training
08/08/2022	Initial Washroom	25889	327.80		Hygiene
08/08/2022	Travis Perkins	25890	710.09		Cemetery Lodge Repairs
08/08/2022	Business Waste	25891	1,296.46		Waste Collection
09/08/2022	A Rose	25892	50.00		J West
10/08/2022	Wages	BACS	1,418.10		Wk19
12/08/2022	Amazon	DC	129.99		Projector
12/08/2022	ICCM	25893	95.00		Membership
12/08/2022	K Giddings	25894	13.00		Summer Mkt Subsistence
12/08/2022	Mr R Webber	25895	7.79		Summer Mkt Subsistence
12/08/2022	PKF Littlejohn LLP	25896	2,400.00		External Audit
12/08/2022	Npower	25897	1,078.85		Electric - War Mem & JW
12/08/2022	Just Bin Bags	25898	1,159.80		Bin Bags
12/08/2022	Hailsham Roadways	25899	144.00		Professional fee MT
12/08/2022	The Edge Systems	25901	20.34		Staff ID
12/08/2022	Town & Country Tree Services	25902	3,576.00		Common Pond
12/08/2022	The Edge Systems	25901	-20.34		Cancelled cheque
15/08/2022	Fuzion 4 Ltd	DD	155.20		Alarm Maintenance
16/08/2022	Saxon plants	25903	107.64		Cemetery
16/08/2022	C Champness	25904	28.00		J West Hire
16/08/2022	D Morris	25905	50.00		J West Hire
16/08/2022	Fuzion4 Ltd	25906	126.00		Alarm call out - FDL
16/08/2022	Regional Media Group Ltd	25907	135.00		Advertising
17/08/2022	Wages	BACS	1,409.74		Wk20
17/08/2022	Allstar	DD	134.13		Vehicle Fuel
18/08/2022	Allsops Ltd	DC	261.73		Tresle tables
19/08/2022	Vostel Ltd	DD	477.64		Telephone Charges
19/08/2022	East Sussex Highways	DC	585.61		Licence for Bus Shelter
22/08/2022	S Spence	25908	840.00		P Toilet Cleaning
22/08/2022	PGL Travel ltd	25909	112.80		Youth Service

List of Payments made between 01/08/2022 and 31/08/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
22/08/2022	Town & Country Tree Services	25910	1,584.00		Tree work - Football/Bramble
22/08/2022	Giles (Plumber) Ltd	25911	157.20		Youth cafe repairs
22/08/2022	Business Stream	25912	19.41		Water
22/08/2022	Toolstation Ltd	25913	209.45		Cemetery Lodge/Trolley
22/08/2022	A Joyes	25914	221.88		Youth cafe expense
22/08/2022	Mr P Hobden	25916	105.71		Common Pond Maintenance
22/08/2022	Travis Perkins	25917	159.74		Travis Perkins
22/08/2022	Mr S Webber	25918	11.38		Subsistence for SW and SG
22/08/2022	Adrians Cleaning Services Ltd	25919	445.50		FDL and JW Cleaning
22/08/2022	Siemens Financial Services	DD	47.08		Vending Machine Contract
22/08/2022	Siemens Financial Services	DD	116.22		Vending Machine Contract
24/08/2022	Wages	BACS	1,465.28		Wk21
24/08/2022	Best Host	DC	180.00		Addon Word press
24/08/2022	Allstar	DD	214.80		Vehicle Fuel
25/08/2022	Wages and Salaries	BACS	33,865.49		Month 5
26/08/2022	Trade UK - Screwfix	DC	23.88		Roof Repairs
30/08/2022	Wightman & Parish Ltd	25920	111.71		Cleaning materials
30/08/2022	Fuzion 4 Ltd	25921	126.00		Alarm Call out
30/08/2022	Hexona Ltd	25922	940.02		Insurance 1.8.22-1.8.23
30/08/2022	Mr P Holbrook	25923	90.00		Chairman Allowance - TV/Ticket
30/08/2022	L & B scaffolding Southern Ltd	25924	1,440.00		Cemetery Lodge repairs
30/08/2022	Business Waste	25925	947.96		Waste Collection
30/08/2022	Countrywide Ground Maintenance	25926	1,537.50		Cemetery Grass Cutting
30/08/2022	HM Revenue & Customs	25927	14,073.52		PAYE
30/08/2022	East Sussex Pension Fund	25928	7,283.74		Pension August 2022
30/08/2022	Mr P Gibson	25929	350.87		Queen Jubilee - Printing/promo
30/08/2022	Castle Water	25930	324.24		Water
30/08/2022	Mr D Grant	25931	150.00		Refund of funds paid in error
30/08/2022	Mr C Makin	25932	150.00		Entertainment Xmas Mkt
30/08/2022	A Reed	25933	1,725.00		Gravedigging
30/08/2022	Roland Dunn	DD	71.40		Service charge
30/08/2022	Quadient UK Ltd	DD	100.00		Postage
31/08/2022	Wages	BACS	1,393.58		Wk22
31/08/2022	Allstar	DD	82.54		Vehicle Fuel
31/08/2022	Proximo	DC	1.00		Fee
Total Payments			93,542.55		

List of Payments made between 01/07/2022 and 31/07/2022

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/07/2022	CF Corporate Finance	DD	374.40		Photocopier Lease
01/07/2022	Wealden District Council	DD	1,048.00		Rates - Mkt and JW
01/07/2022	Lex Autolease	DD	1,264.56		Vehicle leasing
04/07/2022	Indeed	DC	156.66		Advertising for recruitment
04/07/2022	NC Insurance	DC	491.00		Youth Services
04/07/2022	SOS Systems Ltd	DD	88.49		Photocopier printing costs
04/07/2022	Barclays Bank	DD	63.58		Bank Charges
05/07/2022	Town & Country Tree Services	25821	576.00		Western Rd
05/07/2022	Wightman & Parrish	25822	148.64		First Aid boxes
05/07/2022	Initial Washroom	25823	327.80		Hygiene Supplies
05/07/2022	Macey Industrial Fixings	25824	155.28		Repairs
05/07/2022	Cuckmere Community Bus	25825	1,439.68		Bus Concessions
05/07/2022	R Farley - J West Refund	25827	50.00		J West Refund
05/07/2022	S Gould - J W	25828	50.00		J West Refund
05/07/2022	KSV	25829	117.61		Vending Machine Supplies
06/07/2022	Wages and Salaries	BACS	1,329.69		Wk14
06/07/2022	Allstar	DD	214.81		Vehicle Fuel
06/07/2022	The Edge Systems	DC	20.34		ID cards
08/07/2022	EON	25830	504.35		Electric/Gas all sites
08/07/2022	Aquarius Solutions Ltd	25831	1,020.00		Western Rd Play Surface repair
08/07/2022	Press 2 Talk	25832	105.60		Queen Jubilee - PA hire
08/07/2022	Patrick Hudson	25833	200.00		Archery for Young People FNP
08/07/2022	Agrifactors	25834	1,200.00		Drainage/Seed HTFC
08/07/2022	Adam Reed	25835	1,477.00		Grave Digging
08/07/2022	The Ordinary Climbers	DC	330.00		FNP
08/07/2022	Defib Warehouse - first Rescue	DC	1,188.00		Defibrillator
08/07/2022	Quadiant UK Ltd	DD	100.00		Franking Machine
12/07/2022	Sweetheart Party Boutique	25838	300.00		Queen Jubilee
12/07/2022	Evolution	25839	132.00		Water Treatment
12/07/2022	The Edge	25840	20.34		Staff ID
12/07/2022	The Sussex Stompers - R Boswel	25841	450.00		Summer Market entertainment
13/07/2022	Wages and Salaries	BACS	1,141.39		Wk15
13/07/2022	Allstar	DD	227.49		Vehicle Fuel
15/07/2022	Eastbourne Borough Council	25842	90.00		Printing work for receipt book
15/07/2022	Hellingly parish council	25843	12,313.00		1st Subsidy payment
15/07/2022	Uniserve SE Ltd	25844	1,857.35		Software & IT replacement
15/07/2022	Npower	25845	966.00		Electric
15/07/2022	Clarke Roofing	25846	1,912.80		MTP Store door and Lights
15/07/2022	Eye Media Ltd	25847	230.76		Advertising
15/07/2022	OLP Online playground	25848	435.60		Wet Pour kits - Western Rd
15/07/2022	Knockhatch	25849	217.50		FNP
15/07/2022	Nationwide Leasing Solutions	25850	530.40		Hire of knife scanner
15/07/2022	Fuzion4 Ltd	DD	155.20		Alarm Maintenance Contract
18/07/2022	Friday Ad Media	DC	15.00		Post Office recruitment
18/07/2022	Moo Print Ltd	DC	46.60		Business Cards - Mayor
18/07/2022	The Ordinary Climbers	DC	244.20		Youth Services
19/07/2022	Kaebo Graphics	25851	297.60		Signage Western Rd

List of Payments made between 01/07/2022 and 31/07/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
19/07/2022	Business Waste	25852	1,554.92		Waste Collection - All sites
19/07/2022	Mr P Hobden	25853	40.15		Common pond maintenance
19/07/2022	Robins of Hertsmonceux	25854	30.00		Soil for MT pitches
19/07/2022	Nasstar	25855	241.20		Domain HTC
19/07/2022	Mrs S Harper	25856	7.20		Expenses
19/07/2022	Adrians Cleaning Service	25857	518.75		JW and FDL
19/07/2022	A Bugless	25858	50.00		J W Refund
19/07/2022	L Berry	25859	50.00		J West Refund
19/07/2022	Adobe	DC	119.21		Photography plan 1 yr
20/07/2022	Wages and Salaries	BACS	1,473.34		Wk16
20/07/2022	Vostel Ltd	DD	475.56		Telephone Contract
20/07/2022	Allstar	DD	41.88		Vehicle Fuel
21/07/2022	Wealden District Council	DC	400.00		Summer Market License
25/07/2022	Wages and Salaries	BACS	33,803.17		Mth4
25/07/2022	Urban Jump	DC	350.00		Youth Service
26/07/2022	K Parkinson	25860	50.00		J West Refund
26/07/2022	Town & Country Tree Services	25861	1,476.00		Tree Work - Ersham Rd Cemetery
26/07/2022	M french	25862	55.00		Allotment Dep key/rent BR5
27/07/2022	Elco Heating Solutions	25863	1,124.40		J West Contract
27/07/2022	S Spence	25864	840.00		P Toilet Cleaning Contract
27/07/2022	Hailsham Town Football Club	25865	262.00		Gate/Fence Repair
27/07/2022	EDF Energy	25866	267.05		Y Cafe Electric
27/07/2022	Business Stream	25867	38.48		MTP Water
27/07/2022	HMRC	25869	15,009.21		PAYE
27/07/2022	East Sussex Pension Fund	25870	7,824.92		Pension
27/07/2022	Wages and Salaries	BACS	1,345.73		Wk17
27/07/2022	Roland Dunn	DD	71.40		Service Charge
27/07/2022	Allstar	DD	82.58		Vehicle Fuel
29/07/2022	Hailsham Cricket Club	25872	14,000.00		New Cricket Nets
29/07/2022	OLP	25871	1,598.40		New Swing for MT and West Rd
29/07/2022	East Sussex County Council	25873	50.00		Room Hire at HECC
29/07/2022	A Reed	25874	1,025.00		Grave Digging
30/07/2022	S & B Trade Services	25875	279.00		New Fridge for Y Cafe
30/07/2022	Countrywide Ground Maintenance	25876	1,537.50		Cemetery grass cutting
30/07/2022	Mr N Bland	25877	60.00		Bugle Player - Jubilee
30/07/2022	Fuzion 4 Ltd	25878	96.00		New LED Battery - JW
30/07/2022	Robins of Hertsmonceux	25879	72.00		Top soil
30/07/2022	Town & Country Tree Services	25880	3,228.00		Tree work - C pond, FDL & Solwa
Total Payments			125,172.77		

List of Payments made between 01/09/2022 and 30/09/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/09/2022	Wealden District Council	DD	1,048.00		Rates
01/09/2022	Lex Autolease	DD	1,264.56		Vehicle Leasing
02/09/2022	Wealden District Council	DC	450.00		Civic Hall hire
06/09/2022	Barclays Bank	DD	63.23		Bank Charges
07/09/2022	Wages & Salaries	BACS	1,296.02		wk 23
07/09/2022	Allstar	DD	38.42		Vehicle Fuel
07/09/2022	SOS Systems Ltd	DD	160.41		Photocopier printing
08/09/2022	Wealden District Council	DC	250.00		Festival Licence
09/09/2022	M Patten	25934	116.00		J West Refund
09/09/2022	C Thomas	25935	50.00		J West Refund
09/09/2022	D Sankey Ltd	25936	165.60		Wasp nest removal
09/09/2022	C Letschka	25937	39.00		Workwear
09/09/2022	Castle Water	25938	211.71		Water charges
09/09/2022	DFIS	25939	635.08		Vehicle Repair WF20
09/09/2022	Uniserve SE Ltd	25940	253.68		Office365
09/09/2022	Macey Industrial Fixing	25941	85.24		Tools
09/09/2022	Eye Media Group Ltd	25942	230.76		Advertising
13/09/2022	Bloomfields	25943	100.00		Flowers Chapel/PO
13/09/2022	Castle Water	25944	243.36		Water charges
13/09/2022	Howdens	25945	49.40		Locks
13/09/2022	Trade Paints	25946	338.48		Cemetery Lodge Repair
13/09/2022	EON	25947	752.29		Electric and Gas
13/09/2022	Business Waste	25948	321.36		Waste excess charges Aug22
13/09/2022	Adrians Cleaning Services Ltd	25949	645.63		FDL/JW
13/09/2022	Initial Washroom	25950	327.80		Hygiene Supplies
13/09/2022	J Reed	25951	50.00		J West Refund
14/09/2022	Wages and Salaries	BACS	1,450.35		wk 24
15/09/2022	Wightman & Parrish	25952	112.30		Hygiene Supplies
15/09/2022	Amazon	DC	82.93		Toilet items for J West
15/09/2022	Fuzion 4 Ltd	DD	155.20		Alarm Maintenance Contract
16/09/2022	DVS Management Limited	25953	4,260.00		Rent & Service Charge 24.12.22
16/09/2022	Uniserve SE Ltd	25954	2,036.40		Projector/PC upgrade/Support
16/09/2022	Hailsham Roadway	25955	144.00		Professional Fee
16/09/2022	Fuzion 4 Ltd	25956	694.80		Emergency lighting Repair
16/09/2022	Town & Country Tree Services	25957	624.00		Tree work - Mountain Ash CI
16/09/2022	Safety Net	25958	92.00		DBS x2 - Y Service
16/09/2022	EDF Energy	25959	354.85		Y Cafe Electric
16/09/2022	Business Stream	25960	49.38		Water Charges
16/09/2022	Npower	25961	1,008.22		Electric
16/09/2022	Earth Anchors	25962	103.14		Plaque
16/09/2022	Mr P Miller	25963	49.80		Fuel for Vehicle
16/09/2022	KSV Vending	25964	171.99		Vending Machine
16/09/2022	M Hayward	25965	50.00		J West Refund
16/09/2022	D Richards	25966	50.00		J West Refund
20/09/2022	High Interest	TFR	626,428.00		Precept
20/09/2022	Vostel Ltd	DD	473.94		Telephone contract
21/09/2022	Wages and Salaries	BACS	1,494.82		wk 25

List of Payments made between 01/09/2022 and 30/09/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
21/09/2022	Allstar	DD	125.23		Vehicle Fuel
21/09/2022	East Sussex Pension	25730	843.70		East Sussex Pension
22/09/2022	Wages and Salaries	BACS	36,585.43		Mth6
23/09/2022	Choice Medics Ltd	25967	150.00		Training for First Aid
23/09/2022	Wightman & Parrish	25968	89.29		Hygiene Supplies
23/09/2022	S Spence	25969	840.00		Public Toilet Cleaner
23/09/2022	P Hobden	25970	143.16		Maintenance - Soil and Barrier
23/09/2022	Saxon Plants	25971	255.76		Trees
23/09/2022	Fuzion 4 Ltd	25972	396.00		CCTV FDL
23/09/2022	Business Stream	25973	44.92		Water
23/09/2022	Npower	25974	33.44		Electric Supply
26/09/2022	Quadient UK Ltd	DD	100.00		Franking Machine
27/09/2022	Evolution	25975	132.00		Water treatment
27/09/2022	R Summer	25976	50.00		J West refund
27/09/2022	K Giddings	25977	75.00		Eye test and lens contribution
27/09/2022	Screwfix Ltd	DC	18.99		Water Seal
27/09/2022	Roland Dunn	DD	71.40		Management Fee
28/09/2022	Wages and Salaries	BACS	1,385.97		wk 26
28/09/2022	Besthost	DC	180.00		Addon- NHP
28/09/2022	Allstar	DD	214.40		Vehicle Fuel
30/09/2022	GM Monk Ltd	25978	757.20		Lighting Bollard
30/09/2022	DB Auto Repairs	25979	192.44		Excess Contribution - Repair
30/09/2022	MFC Outdoor Ltd	25980	47.99		P Hobden
30/09/2022	Wealden District Assoc of LC	25981	100.00		Subscription
30/09/2022	DFIS	25982	355.01		Ford Tipper repairs
30/09/2022	A Joyes	25983	291.98		Game and 2 x mobile phone
30/09/2022	Business Stream	25984	39.50		Water
30/09/2022	HM Revenue & Customs	25985	16,333.09		PAYE
30/09/2022	Esat Sussex Pension Fund	25986	8,622.46		Pension
30/09/2022	D Sankey Ltd	25987	155.40		Vermin Control
Total Payments			717,701.91		