



Congleton Town Council

Historic market town

Chief Officer: David McGifford

17th November 2017

To: **MEMBERS OF THE FINANCE & POLICY COMMITTEE**

Dear Councillor,

Finance and Policy Committee Meeting – Thursday 23rd November 2017

You are requested to attend a meeting of the Finance and Policy Committee to be held in the Town Hall, High Street, Congleton on – **Thursday 23rd November 2017** commencing at **7.00pm.**

The Public and Press are welcome to attend the meeting. There may be confidential items towards the end of the meeting which the law requires the Council to make a resolution to exclude the public and press.

Yours sincerely,

David McGifford
Chief Officer

AGENDA

1. Apologies for absence (Members are respectfully reminded of the necessity to submit any apology for absence in advance and to give a reason for non attendance).

2. Minutes of Last Meeting (enclosed)

To approve the Minutes of the Meeting of the Committee held on 19th October 2017.

3. Declarations of Interest

Members are requested to declare both “pecuniary” and “non pecuniary” interests as early in the meeting as they become known.

4. Outstanding Actions

None

5. Grant Approvals and Commitments 2017-18 (enclosed)

To receive a statement showing the current position.

Congleton
beartown
where friends are made

Congleton Town Council, Town Hall, High Street, Congleton, Cheshire CW12 1BN

Tel: 01260 270350 Fax: 01260 280357

Email: info@congletontowncouncil.co.uk www.congleton-tc.gov.uk

6. New Applications for Financial Assistance (enclosed)

GR08/1718 – Congleton Community Credit Union
GR09/1718 – Congleton Harriers

7. New Grant Activities Monitoring Forms (enclosed)

Original Grant Reference GR21/1617 – Congleton Town Football Club
Original Grant Reference GR30/1617 – Congleton Pentecostal Church

8. Management Accounts to September 2017 (enclosed)

To receive and consider the Management Accounts to September 2017.

9. Bank Reconciliation (enclosed)

To receive and consider the bank reconciliation as at 31st October 2017.

10. List of Payments (enclosed)

To receive and consider the Payments List between 1st September and 31st October 2017.

11. Draft Budget and Precept 2018/19 (enclosed)

To receive and approve the draft budget and precept for 2018-19.

12. First Interim Internal Audit Report 2017/18 (enclosed)

To receive the first Interim Audit report from Auditing Solutions Ltd.

To: Members of the Finance & Policy Committee

Cllrs:

G Edwards (Chairman), Mrs. J Parry (Vice Chairman)
Mrs D S Allen, J G Baggott, P Bates, R Boston,
Mrs S A Holland, Mrs A E Morrison, M A Walker and Mrs E Wardlaw

Ccs: Other members of the Council and Honorary Burgesses (5) for Information; Press (2)
Congleton Library, Congleton Tourist Information Centre.

CONGLETON TOWN COUNCIL

MINUTES OF THE MEETING OF THE FINANCE & POLICY COMMITTEE HELD ON THURSDAY 19th October 2017

PRESENT - Councillors

P Bates
R Boston
G R Edwards (Chairman)
Mrs. S A Holland
Mrs J D Parry
Mrs E Wardlaw

1. Apologies

Apologies for absence were received from committee member Cllr J G Baggott.

Apologies were also received from non-committee Cllr G S Williams.

2. Minutes

FAP/27/1718 RESOLVED that the Minutes of the Meeting of the Committee held on 14th September 2017 be approved and signed by the chairman.

3. Declarations of Interest

Members are requested to declare both "pecuniary" and "non pecuniary" interests as early in the meeting as they become known.

Cllrs P Bates and Mrs E Wardlaw declared a non-pecuniary interest in any matters relating to Cheshire East Council.

4. Outstanding Actions

There were no outstanding actions.

5. Grant Approvals and Commitments 2017-18

A summary of grant approvals and commitments was considered by the committee and it was noted that £13,293.60 was remaining for grants for 2017/18.

FAP/28/1718 RESOLVED that the grant summary be received and that the grants policy would be updated to state that:

grants should be claimed within 1 year otherwise the grant would be written back into the main "grants available" budget. In extenuating circumstances, applicants could apply to the Finance & Policy Committee for an extension e.g. if a project was taking over 1 year to complete.

6. New Applications for Financial Assistance

FAP/29/1718 RESOLVED that the following grants be awarded:-

GR06/1718 – Congleton Scout & Guide Gang Show

A grant of £600 was approved as per application.

GR07/1718 – Police Community Support Officer (Representing Cheshire Police)

That the Chief Officer invites PCSO J Shore to the Town Hall to discuss the application with a view to a potential resubmission. Points raised were –

- Why are residents not making a contribution towards this as it is believed other councils operate that way?
- As we have 2 wards why should we prioritise one ward?
- If there is a resident contribution who controls it?
- If the pilot is successful what next?

7. Management Accounts to August 2017

FAP/30/1718 RESOLVED to receive the management accounts to August 2017.

8. Bank Reconciliation

FAP/31/1718 RESOLVED to receive and consider the bank reconciliation as at 31st August 2017.

9. List of Payments

FAP/32/1718 RESOLVED to receive and consider the Payments List between 1st August – 31st August 2017.

10. Congleton Rotary Bonfire

To receive and consider a request from Congleton Rotary Club to underwrite any losses should the bonfire and fireworks not take place due to bad weather or unforeseen circumstances up to a sum of £5,000.

FAP/33/1718 RESOLVED to underwrite the event with the conditions outlined above.

**CIlr G R Edwards
(Chairman)**

Congleton Town Grant Commitments										
Specific Budgets										
Date Grant Approved	To	For	Section	Minute Reference	EMR b/fwd	Budget	Approved 16/17	Paid £	Outstanding £	Date Paid
01/04/2017	Congleton Museum	Notional rent	Gpoc			4,500.00	4,500.00	4,500.00	0.00	01/04/2017
01/04/2017	Community Projects	Project support	Gpoc			16,000.00	16,000.00	16,000.00	0.00	29/04/2017
01/04/2017	Congleton Partnership	Rent	Gpoc			1,533.00	1,533.00	1,533.00	0.00	01/04/2017
01/04/2017	Citizens Advice Bureau	annual grant	Gpoc			15,000.00	15,000.00	15,000.00	0.00	16/05/2017
01/04/2017	Christmas Lights	Christmas Lights	Gpoc			9,000.00	9,000.00		9,000.00	
01/04/2017	Royal British Legion	Remembrance Day Parade	Gpoc			700.00	700.00		700.00	
01/04/2017	St Peter's Church	Church clock maintenance	PCA1957 s2	FAP/21/1718		250.00	250.00	250.00	0.00	03/10/2017
Totals					0.00	46,983.00	46,983.00	37,283.00	9,700.00	
		Ear marked reserve b/fwd								
		Budget 2017/18								
		Total approved to date								
		Total awaiting application								

Congleton Town Grant Commitments 2017/18

Date Grant Approved	To	Permitted and S137 For	Section	Minute Reference	Approved EMR b/fwd	Approved 17/18 £	Paid £	Outstanding	Date Paid
	Subsidised Use of Town Hall					3,500.00	2320.48	1179.52	
09/06/2016	Congleton Cricket Club	Replacement of Safety nets	Gpoc	FAP/04/1617	206.40		206.40	0.00	19/05/2017
09/06/2016	Congleton Talking Newspaper	Damp proofing building	Gpoc	FAP/04/1617*	250.00			250.00	
20/10/2016	Trinity Methodist Church	Support for community building	Gpoc	FAP/26/1617	1000.00		1000.00	0.00	12/07/2017
24/11/2016	Minerva Arts	Support for hiring the Town Hall	Gpoc	FAP/34/1617	250.00			250.00	
24/11/2016	Congleton Town Football Club	Support for Clubhouse roof repair	Gpoc	FAP/34/1617	250.00		250.00	0.00	30/10/2017
12/01/2017	New Life Church	Contribution to Defibrillator	Gpoc	FAP/42/1617	200.00		200.00	0.00	02/05/2017
12/01/2017	Friends of Congleton Park	Contribution to Brass on the Gral	Gpoc	FAP/42/1617	300.00		120.00	180.00	15/06/2017
16/02/2017	St Peter's Church	Ceiling repairs and renovations	Gpoc	FAP5/1/1617	1000.00		1000.00	0.00	01/08/2017
16/02/2017	CURC & LOL foundation	Kitchen equipment	Gpoc	FAP5/1/1617	829.00		829.00	0.00	30/04/2017
16/02/2017	CCP	Food & Drink road closures	Gpoc	FAP5/1/1617	405.00		405.00	0.00	14/06/2017
29/03/2017	St Mary's Church	Contribution to Defibrillator	Gpoc	FAP/6/1/16/17	177.50		177.50	0.00	06/04/2017
29/03/2017	Congleton Pentecostal Church	Church Hall refurbishment	Gpoc	FAP/6/1/16/17	500.00		500.00	0.00	30/10/2017
08/06/2017	Soi theatre School	Summer Theatre School	Gpoc	FAP03/1/7/18	500.00			500.00	
27/07/2017	Cong Harriers	Cong Half Marathon	Gpoc	FAP/14/17/18	250.00		250.00	0.00	02/10/2017
14/09/2017	Congleton Musical Theatre	Support for Jekyll and Hyde prod	Gpoc	FAP/21/17/18	750.00			750.00	
14/09/2017	Marton School	Contribution to a Prayer garden	Gpoc	FAP/21/17/18	250.00			250.00	
19/10/2017	Our Gang (Scouts and Guides)	Support for Cong Gang Show	Gpoc	FAP/29/17/18	600.00		600.00	0.00	14/11/2017
Totals					5717.90	5850.00	8208.38	3359.52	
	EMR b/fwd				56,607.00				
	Budget 17/18				£18,500.00	£65,483.00	Total Grant budget		
	Total approved to date				£11,567.90				
	Total money still available for grants				£13,539.10				

* subject to conditions



Congleton Town Council Application for Financial Assistance

SUBMITTED MEETING:
23rd November 2017.

Part 1: Applicant(s) and Project Details

Application Reference Number (office use only)	GR08/1718
------------------------------------------------	-----------

1.1	Applicant(s):	Denis Murphy
1.2	Representing:	Congleton Community Credit Union
1.3	Email Address:	
1.4	Tel No.	
1.5	Project Title:	
1.6	Project Objectives:	Auditors Fee
1.7	Brief Project Description:	Annual audit of the Credit Union accounts as required under FCA regulations
1.8	Details accounts/budgets	

Part 2: Cost Details / Resources / Timescale

2.1	Total Cost of Project:	£1320.00
2.2	Total contribution sought:	£500.00
2.3	What will the money be spent on?	Annual FCA audit
2.4	Any ongoing costs:	No
2.5	Details of confirmed match funding include source Cash: In kind:	£500.00- Congleton Community Credit Union £320.00- Friends of Congleton Community Credit Union
2.6	Resources needed:	N/A
2.7	Estimated timescale of project from start to finish:	N/A

Part 3: Potential Benefits / Outputs

3.1	<i>What are the potential benefits/outputs to residents of Congleton</i>	Continual source of a Community Credit Union for the residents of town
3.2	<i>Are there similar services/projects provided in the area</i>	Yes, Cheshire Neighbourhood Credit Union

Part 4: Evaluation/Publicity

4.1	<i>How will the project be evaluated and who will carry out the evaluation?</i> ?	Continual service to the community of Congleton
4.2	<i>Describe how you will promote the Town Council in your project</i>	Acknowledgement of Congleton Town Council support for the Community Credit Union

Signature: _____



Date: 17.10.2017

SUBMITTED MEETING:
23rd November 2017



Congleton Town Council Application for Financial Assistance



Part 1: Applicant(s) and Project Details

Application Reference Number (office use only)	GR09/1718
------------------------------------------------	-----------

1.1	Applicant(s):	Phil Dawson
1.2	Representing:	Congleton Harriers www.congleton-harriers.co.uk
1.3	Email Address:	
1.4	Tel No.	
1.5	Project Title:	31st annual 'Cloud 9 Hill Race' 4th March 2018
1.6	Project Objectives:	<p>To promote running and health to the people of Congleton and the surrounding area not only club runners but adults of all ages, abilities and experience. To introduce occasional runners to off-road running as a healthier and safer alternative to road running. To recognise achievements and encourage participation we award prizes in all age categories both Male and Female.</p> <p>To use surplus funds to support local charities and not for profit groups.</p>
1.7	Brief Project Description:	<p>The unique and charismatic 'Cloud 9 Hill Race' is a very popular annual event attracting 350 plus runners every year and ranks highly on the Fell Runners Association calendar. It is one of the largest Fell races in the country taking in Bosley Cloud and the ancient Bridestones along the 9 mile route which starts and finishes in Congleton. Now in its 31st year and more popular than ever we expect another large turnout.</p> <p>Each year an amount from every entry is donated to local charities.</p>
1.8	Details accounts/budgets	<p>The event is organised by the members of Congleton Harriers running club who give their time free to marshal, time keep, set up and provide refreshments for runners and spectators. The majority of our costs which we estimate in 2018 to be around £2,180 are covered by entry fees, so assuming we get 320 entrants at £9 (£9 entry includes charity donation) then we could expect an income of around £2,880 (242 gives us break even). However, this is not guaranteed, inclement weather can reduce the number of entrants dramatically or even cause cancellation (as happened in the Foot & Mouth year). So, given this is the club's only fundraising event (out of the three we organise each year), and we also donate part of the proceeds to local charity, we are looking to secure support to cover a portion of the costs and ensure the race continues in the future.</p> <p>By maintaining low club subscriptions we feel confident we are able to attract more runners of all ages and from all walks of life thus providing</p>

		a relatively inexpensive means of keeping fit and meeting other like minded people. We cater for beginners by ensuring club members accompany them on runs as well as offer transport should they wish to attend races.
--	--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Part 2: Cost Details / Resources / Timescale

2.1	Total Cost of Project:	Approx £2,180																		
2.2	Total contribution sought:	£250																		
2.3	What will the money be spent on?	<table> <tr> <td>Memento for each finisher / prizes</td> <td>£900</td> </tr> <tr> <td>Leisure centre and equipment hire (estimated)</td> <td>£250</td> </tr> <tr> <td>Medical support</td> <td>£480</td> </tr> <tr> <td>Refreshments</td> <td>£250</td> </tr> <tr> <td>Printing and promotion</td> <td>£150</td> </tr> <tr> <td>Race numbers and pins</td> <td>£50</td> </tr> <tr> <td>Fees</td> <td>£50</td> </tr> <tr> <td>Cups</td> <td>£50</td> </tr> <tr> <td>Other</td> <td>£unknown at this stage</td> </tr> </table>	Memento for each finisher / prizes	£900	Leisure centre and equipment hire (estimated)	£250	Medical support	£480	Refreshments	£250	Printing and promotion	£150	Race numbers and pins	£50	Fees	£50	Cups	£50	Other	£unknown at this stage
Memento for each finisher / prizes	£900																			
Leisure centre and equipment hire (estimated)	£250																			
Medical support	£480																			
Refreshments	£250																			
Printing and promotion	£150																			
Race numbers and pins	£50																			
Fees	£50																			
Cups	£50																			
Other	£unknown at this stage																			
2.4	Any ongoing costs:	<p>Storage of signage, equipment, any stock items £100 per annum.</p> <p>Most of the main costs above will be repeated each year except for signage which will likely be replaced every 3-4 years.</p>																		
2.5	Details of confirmed match funding include source Cash: In kind:	None to date																		
2.6	Resources needed:	Financial support as requested. Plus any other publicity as may be offered in Town council publications, Tourist office etc would be greatly appreciated. We aim to get as many local participants as possible.																		
2.7	Estimated timescale of project from start to finish:	Race one day obviously. But approximately 4 months in total. To include planning 3 months and completion / close off 1 month																		

Part 3: Potential Benefits / Outputs

3.1	What are the potential benefits/outputs to residents of Congleton	<p>Promotes Congleton as a place to live and set up business to a wider audience.</p> <p>Promotes running as a means to stay fit and healthy for all ages and abilities.</p> <p>Introduces local running clubs to the community and encourages membership.</p> <p>Promotes community participation in the organisation of events</p> <p>Provides support to local charities</p> <p>Promotes local businesses who get involved in the event.</p>
-----	--------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

3.2	<i>Are there similar services/projects provided in the area</i>	No other local events on the same day as far as we are aware and certainly nothing as unique or charismatic as the 'Cloud 9'.
-----	------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------

Part 4: Evaluation

4.1	<i>How will the project be evaluated?</i>	A full profit and loss account will be prepared A formal post race review meeting will be held A press report will be written From direct emails and feedback that appears on the Fell Runners Association and Runners' World forums, and via various other publications.
4.2	<i>Who will carry out the evaluation?</i>	Congleton Harriers 'Cloud 9' race committee

Signature: *Phil Dawson*

Date: 16 November 2017



Town Council Grant

SUBMITTED MEETING:
23RD NOVEMBER
2017.

Activities Monitoring Form



1. Contact Details	
Organisation name:	Congleton Town Football Club
Address:	c/o Dane Mill, Broadhurst Lane, Congleton, Cheshire CW12 1LA

2. Grant Information			
Grant Reference Number:	Granted 24/11/16	GR21/1617	
Total project cost:	£37,971.60		

Receipts Attached? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Receipt Amount:	£37,971.60
----------------------------------------------------------------------------------------	-----------------	------------

Please list receipts below:

Greenshields Roofing and Cladding £31,736.40

John Booth Electrical £5,875.20

Couch Consulting Engineers £360.00

3. Project Information		
When did the project commence?	January 2017	
Did you make a profit from the project? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
If yes, how will this be used?		

Please explain how the grant money was used:

Repair of clubhouse roof and improvements made to internal electrical facilities

Please explain what difference the project has made to your organisation/local people:

Clubhouse is now weatherproof and electrically certified, it is now made available for use by Congleton Town FC, Congleton Vale Rovers FC and Vale Juniors FC on a weekly basis. It is also used by local people for parties and other celebrations, local group meetings and events.

4. Promotion

Please send an electronic photograph of your project/activity. Is this attached? Yes No

Do you give permission for these photographs to be used on the Council's web site and in newsletters?
(Please ensure that you seek permission for anybody photographed). Yes No

Was the grant funding from Congleton Town Council acknowledged in any way? Yes No

Please state how (i.e. on your website, event programme, tickets, etc)

On web site

It was acknowledged on the club website.

5. Feedback

What is your experience of using the Town Council Grant Scheme? Are there any comments or suggestions for improvements that you would like to make?

Excellent assistance in terms of timeliness of the funding confirmation.

How did you apply? Online Email Post

Do you feel that you understood the process? Yes No

Please rate the following elements:

	Excellent	Good	OK	Poor
Completing the application form	x			
Relevance of guidelines	x			
Length of the process from submitting an application to receiving notification	x			
Advice given from the Town Council Grants Team (if applicable)	x			



Town Council Grant

Activities Monitoring Form

SUBMITTED MEETING:
23rd NOV. 2017 ✓



1. Contact Details	
Organisation name:	CONGLETON PENTECOSTAL CHURCH
Address:	CROSS STREET, CONGLETON
	CHESHIRE CW12 1HQ

2. Grant Information			
Grant Reference Number:	GR30/1617		
Total project cost:			

Receipts Attached? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Receipt Amount: £ 5,421
Please list receipts below:	
M. Thompson Builders £5,136 KRB Plumbing & Heating 285 £5,421	

3. Project Information			
When did the project commence?		7 th August 2017	
Did you make a profit from the project? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
If yes, how will this be used?	N/A		
Please explain how the grant money was used:			
Refurbishment of the Church hall.			

Please explain what difference the project has made to your organisation/local people:

The Church hall is used mainly for youth and children's activities. The panels, which had suffered damage due to football and basketball, have now been made safe and fit for purpose. The building is now safe enough to be used by toddlers and strong enough to withstand teenagers playing football and basketball. This is now an excellent facility for youth and children's activities and also looks a lot smarter for any other activities.

4. Promotion

Please send an electronic photograph of your project/activity. Is this attached? Yes No

Photo of the Mayor presenting the cheque requested

Do you give permission for these photographs to be used on the Council's web site and in newsletters? (Please ensure that you seek permission for anybody photographed). Yes No

Was the grant funding from Congleton Town Council acknowledged in any way? Yes No

Please state how (i.e. on your website, event programme, tickets, etc)

On web site

5. Feedback

What is your experience of using the Town Council Grant Scheme? Are there any comments or suggestions for improvements that you would like to make?

It is a great benefit to the town.

How did you apply? Online Email Post

Do you feel that you understood the process? Yes No

Please rate the following elements:

	Excellent	Good	OK	Poor
Completing the application form	<input checked="" type="checkbox"/>			
Relevance of guidelines	<input checked="" type="checkbox"/>			
Length of the process from submitting an application to receiving notification	<input checked="" type="checkbox"/>			
Advice given from the Town Council Grants Team (if applicable)				

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy Committee		
MEETING DATE AND TIME	23 rd November 2017 7pm	LOCATION	Congleton Town Hall
REPORT FROM	Jackie Potts – Support Manager		
AGENDA ITEM REPORT TITLE	ITEM 8 Management accounts to September 2017		
Background	Variance analysis of the Management Accounts to September 2017 to accompany the spreadsheet.		
Updates	<p>These are half yearly figures for 2017/18 (April to September 2017 – so 50% of the budget would be used if expenditure was regular monthly. Please see spreadsheet for details. Central overheads reallocated is an accounting mechanism to apportion the administrative costs over all the other cost centres containing staff, in line with the audit and accountancy regulation guidelines. The figures to September 2017 show figures largely in line with the budget.</p> <p><u>Finance and Policy Committee</u></p> <p><u>Corporate Management</u></p> <p>Overall on budget</p> <ul style="list-style-type: none"> • The training budget has been used but the Health and Safety audit showed gaps in management knowledge so essential training has been arranged. There is a training EMR which will be used to fund this but the training budget for next year does need to be increased. • Subscriptions and Publications, and Insurance are full year costs. • Reception TIC is paid in October • Audit fees – external audit is accrued for at the year end and the internal auditor has just completed the first of 3 visits but has not invoiced yet. <p><u>Democratic/Civic</u></p> <p>Overall on budget</p> <ul style="list-style-type: none"> • The Mayor has received his full annual allowance <p><u>Grants</u></p> <ul style="list-style-type: none"> • £13,539 is still available for grants up to 31/03/17. <p><u>Community, Environment and Services Committee</u></p> <p>Generally on budget</p> <ul style="list-style-type: none"> • PCSO's is a full year cost. • Public Realm/CCTV is the full year cost for 5 CCTV cameras • Streetscape Training is overspent due to essential training/qualifications needed to keep up with current Health and Safety regulations. This can be funded this year from an EMR but next year's budget will need to be increased. • Streetscape Insurance is a full year cost • Streetscape External work has brought in £3,580 income up to September. <p><u>Town Hall Committee</u></p> <p>Expenditure slightly over budget and income slightly over so overall 37% of budget used.</p> <p><u>Personnel Committee</u></p> <p>Staffing costs on budget.</p>		
Decision Requested	To receive the Management Accounts for September 2017		

Congleton Town Council - Management Accounts - Sept 2017

	Current Month Actual	Actual Year To Date	Current Annual Budget	Variance Annual Total	% of Budget
Finance and Policy					
101 Corporate Management					
Staff Costs (re-allocated)	11,464	67,621	136,484	68,863	50%
Travel	72	171	900	729	19%
Training / Conferences	0	1,000	1,000	0	100%
Rent Payable	1,163	6,975	13,950	6,975	50%
Reception - TIC	0	0	3,010	3,010	0%
Miscellaneous Office Costs	29	160	400	240	40%
Telephone/Fax/Internet	55	432	3,000	2,568	14%
Postage	0	997	2,500	1,503	40%
Stationery & Printing	263	1,385	2,000	615	69%
Subscriptions & Publications	0	2,611	2,900	289	90%
Insurance	0	8,127	9,800	1,673	83%
Computer/IT Costs	815	5,184	9,950	4,766	52%
Photocopy Charges	651	1,155	2,500	1,345	46%
Recruitment Advertising	0	0	500	500	0%
Other Advertising	0	67	300	233	22%
Bank Charges	74	476	600	124	79%
Audit Fees - External	0	0	2,000	2,000	0%
Audit Fees - Internal	0	0	1,260	1,260	0%
Accountancy Support	414	1,459	4,100	2,641	36%
Legal & Professional fees	0	174	3,000	2,826	6%
HR & H&S support	813	2,563	4,000	1,437	64%
Central Overheads reallocated	-3,476	-26,344	-56,292	-29,948	47%
Corporate Management:-Expenditure	12,337	74,213	147,862	73,649	50%
Printing and Stationary recharges	-13	-198	0	198	
Interest Receivable	-701	-1,460	-3,000	-1,540	49%
Misc Income		-207	0	207	#DIV/0!
Corporate Management :- Income	-714	-1,865	-3,000	-1,135	62%
Net Expenditure over Income	11,623	72,348	144,862	72,514	50%
102 Democratic Rep'n & Mgmt/Civic					
Staff Costs (re-allocated)	2,116	12,698	25,396	12,698	50%
Training / Conferences	0	0	500	500	0%
Stationery & Printing	0	87	500	413	17%
Marketing/Promotions	0	1,020	900	-120	113%
Council Newsletter	0	1,171	5,230	4,059	22%
Council Website	0	0	1,500	1,500	0%
Mayor's Allowance	0	3,000	3,000	0	100%
Members Expenses	0	0	200	200	0%
Civic Expenses	30	2,686	5,000	2,314	54%
Civic Regalia	0	0	250	250	0%
Hall & Room Hire	462	2,103	5,500	3,397	38%
Civic Artefacts and Treasures	435	485	500	15	97%
Central Overheads reallocated	162	1,227	2,520	1,293	49%
Democratic Rep'n & Mgmt/Civic:-Expenditure	3,205	24,477	50,996	26,519	48%
Grants		51,944	65,483	13,539	79%
F&P Income - Expenditure Totals	14,828	148,769	261,341	112,572	57%

	Current Month Actual	Actual Year To Date	Current Annual Budget	Variance Annual Total	% of Budget
<u>Community, Environment & Services</u>					
Paddling Pool					
Floral Displays					
Allotments	6,035	17,327	23,529	6,202	74%
Public Toilets	135	4,724	12,000	7,276	39%
Public Realm CCTV	36	218	290	72	75%
Congleton Partnership	293	3,488	6,775	3,287	51%
Community Development	0	9,544	14,450	4,906	66%
Police Community Support Officers	2,794	16,763	33,525	16,763	50%
Christmas Fayre/lights	4,617	30,269	62,364	32,095	49%
Neighbourhood Plan	0	47,672	48,150	478	99%
Tourism	0	28	4,000	3,972	1%
Youth and Young People	0	0	0	0	#DIV/0!
Luncheon Club	0	1,916	4,000	2,084	48%
	26	373	2,000	1,627	19%
	987	3,159	11,000	7,841	29%
<u>Streetscape</u>					
Staff Costs	14,923	135,481	222,083	86,603	61%
Agency Staff					
Training	32,272	190,503	375,834	185,331	51%
Protective Clothing/H & Safety	0	0	6,000	6,000	0%
Office rent	0	2,611	2,000	611	131%
Cleaning Materials	125	1,437	3,000	1,563	48%
Telephones	256	1,533	3,067	1,534	50%
Insurance	572	2,838	3,000	162	95%
Property maintenance	241	153	1,200	1,047	13%
Horticultural etc Supplies	0	5,307	6,400	1,093	83%
Vehicle maintenance/Serv etc	142	532	1,000	468	53%
Vehicle fuel and oil	212	11,534	16,000	4,466	72%
Vehicle rental charges	622	5,179	8,000	2,821	65%
Street Cleansing	0	6,000	15,000	9,000	40%
General expenditure	3,057	18,357	35,616	17,259	52%
Central Overheads Reallocated	575	1,907	3,000	1,093	64%
Recargable expenses	248	2,322	1,500	822	155%
Streetscape Expenditure	2,395	18,152	39,740	21,588	46%
	48	48	0	48	#DIV/0!
Streetscape - Income	40,765	268,413	520,357	251,944	52%
Streetscape - External work income					
Streetscape - Misc Income		-183,351	-368,220	-184,869	50%
	-892	-3,130	0	3,130	#DIV/0!
	-225	-450	-900	-450	50%
Net Expenditure over Income	-1,117	-186,931	-369,120	-182,189	51%
	39,648	81,482	151,237	69,755	54%
C,E &S Income - Net Expenditure Totals					
<u>Town Hall</u>	54,571	216,963	373,320	156,358	58%
Town Hall - Expenditure					
Town Hall - Income		88,601	173,823	-85,222	51%
Net Expenditure over Income		-64,319	-107,950	43,631	60%
	0	24,282	65,873	-41,591	37%
<u>Total Net Expenditure</u>					
<u>Personnel</u>	0	390,014	700,534	227,339	56%
Staff Costs - Reallocated					
		343,671	681,905	338,234	50%

Reserves as at 30/09/17

General Reserve	175,859
Capital Equipment Fund	35,240
Capital Contingency Fund	252,409
EMR Elections	15,000
EMR Carnival	6,210
EMR Crime Prevention/Traffic calming	3,779
EMR Ancient Treasures	3,000
EMR Website	1,651
EMR Training	3,562
EMR Streetscape	56,767
EMR Loan Repayments	850
EMR Toilets	24,012
EMR Play Areas	6,000
EMR Public Realm	12,000
EMR Legal Fees	5,292
EMR Tourism	15,000
EMR Congleton Neighbourhood Plan	25,465
EMR Cenotaph	10,000
EMR Rotary Bonfire	5,000
EMR In Bloom	3,000
EMR Christmas Lights	7,573
	<u>667,669</u>

Bank Reconciliation Statement as at: 31/10/2017 for Cash Book 1 RBS Current/I Access Acct

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
RBS High Interest A/c 11411162	31/07/2016	646	0.00
RBS Current Account 11411170	31/10/2017	217	68,864.75
			<u>68,864.75</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
04/09/2017 008444	Old Saw Mill	10.50	
11/10/2017 008463	CEast Brereton Bears	50.00	
24/10/2017 008466	Cheshire East Council	3,062.80	
			<u>3,123.30</u>
			65,741.45
<u>Receipts not Banked/Cleared (Plus)</u>			
			<u>0.00</u>
			65,741.45
		Balance per Cash Book is :-	65,741.45
		Difference is :-	0.00

JP

Congleton Town Council 17 18

RBS Current/Access Acct

List of Payments made between 01/09/2017 and 31/10/2017

<u>Date Paid</u>	<u>Payee Name</u>	<u>Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
01/09/2017	Cheshire East BC	DD	2,563.00	Business rates town hall
01/09/2017	Cheshire East Council	DD	201.00	Business rates toilets
01/09/2017	Prism Business Developments Li	DD	38.66	60466/8377/Telephone call charges
01/09/2017	Water Plus Ltd	008455	1,328.75	00327598/7765/credit
04/09/2017	Prism Business Developments Li	008441	113.30	75723/8376/extended warranty
04/09/2017	Congleton Community Trans Part	008442	30.40	161718/8352/In Bloom Tour
04/09/2017	Mr Colin Martin	008443	2,000.00	310817/8366/T Hall Decorating
04/09/2017	Old Saw Mill	008444	10.50	170515/8367/P/shiprefreshments
04/09/2017	Jewson Limited	008445	114.71	0767/0163290/8361/paints
05/09/2017	Jewson Limited	008446	15.46	0767/0163779/8380/Dust Sheet
05/09/2017	Jean Phillips	008447	20.00	240817/8381/P/ship32 GB Drive
08/09/2017	BACS B/L Pymnt Page 1757	BACS Pymnt	24,490.69	BACS B/L Pymnt Page 1757
08/09/2017	British Telecom	DD	45.47	Q06923/8375/fax machine
11/09/2017	Jewson Limited	008448	52.36	45365/8382/Quick dry gloss
11/09/2017	West Mercia Energy	DD	2,017.64	1410747/8327/electricity
12/09/2017	EE	008450	387.15	01256711428/7963/S/scape phone
12/09/2017	TomTom Telematics	DD	7.45	7232362/8417/vehicle tracker
12/09/2017	TomTom Telematics	DD	117.42	7236475/8418/vehicle trackers
14/09/2017	BACS B/L Pymnt Page 1761	BACS Pymnt	4,594.07	BACS B/L Pymnt Page 1761
14/09/2017	West Mercia Energy	DD	286.40	1415265/8343/Gas
15/09/2017	Bankline charges	BLN	63.90	Bankline charges
18/09/2017	CTC payroll	EBP	60,394.59	Payroll September 2017
19/09/2017	Broken Cross Paint & Wallpaper	008451	58.11	5816/8419/varnish Cranage recharge
19/09/2017	Cheshire East Council	008452	18,175.00	41095457/8420/loan repayment
19/09/2017	Northwest Plant Agri Ltd	008453	118.92	100507/8421/call out/repair mo
19/09/2017	Prism Business Developments Li	008454	189.12	77167/8422/monitor LM
21/09/2017	RBS charges	DD	10.59	RBS charges
22/09/2017	BACS B/L Pymnt Page 1767	BACS Pymnt	9,301.12	BACS B/L Pymnt Page 1767
25/09/2017	Prism Bus Developments	DD	978.50	IT support monthly
25/09/2017	EE	DD	25.85	V01400613453/8425/JM phone
26/09/2017	Hollins & Hollinshead	008456	522.00	260917/8432/repairs mayoress chain
28/09/2017	Allpay - Plus Dane	DD	36.28	Garage rental allotments
29/09/2017	BACS B/L Pymnt Page 1770	BACS Pymnt	2,160.13	BACS B/L Pymnt Page 1770
29/09/2017	Suez Recycling and Recovery UK	dd	285.82	30791277/8379/waste recycling
02/10/2017	Congleton Harriers	008457	250.00	Grant - Cong Harriers
02/10/2017	Petty cash	008458	181.94	reimbursement petty cash
02/10/2017	Mr T Lazarski	008459	135.04	300917/8456/Comm garden plants
02/10/2017	PWLB	DD	10,888.84	PWLB
02/10/2017	CEast	DD	2,563.00	CEast Business Rates TH
02/10/2017	CEast	DD	201.00	Business rates Toilets
02/10/2017	Prism Business Developments Li	DD	40.31	60531/8416/call charges
03/10/2017	St Peter's Church	008460	250.00	Grant - St Peter's Church
03/10/2017	Prism Business Developments Li	008462	690.40	77464/8451/Adobe licence - LM
03/10/2017	Congleton Museum	008461	25.00	601/8450/MMW book
04/10/2017	Grenke Leasing (Tom Tom)	DD	406.19	Grenke Leasing (Tom Tom)
05/10/2017	BACS B/L Pymnt Page 1777	BACS Pymnt	2,202.13	BACS B/L Pymnt Page 1777
11/10/2017	CEast Brereton Bears	008463	50.00	CEast Brereton Bears
11/10/2017	Pitney Bowes	DD	190.05	Quarterly rental franking m/c
12/10/2017	TomTom Telematics	DD	117.42	7271158/8500/Fleet tracker
13/10/2017	BACS B/L Pymnt Page 1780	BACS Pymnt	3,389.91	BACS B/L Pymnt Page 1780
13/10/2017	SLCC - CiLCA reg DM	BACS	250.00	SLCC - CiLCA reg DM
16/10/2017	Mr Colin Jones	008464	200.00	001/17/8489/Business Survey
16/10/2017	Malkin & Pyatt Ltd	008465	25.92	47/8491/Black table covers

16/10/2017	RBS Bankline	DD	58.70	Bankline chgs
18/10/2017	Payroll October 17	BANKLINE	55,774.97	Payroll October 17
19/10/2017	BACS B/L Pymnt Page 1785	BACS Pymnt	11,202.37	BACS B/L Pymnt Page 1785
20/10/2017	RBS bank chgs	DD	9.89	RBS bank chgs
23/10/2017	EE	DD	25.34	V01412133297/8509/JM phone
24/10/2017	Cheshire East Council	008466	3,062.80	44109381/8508/TIC opening
25/10/2017	Prism Bus Developments	DD	978.50	IT Support Monthly
26/10/2017	BACS B/L Pymnt Page 1790	BACS Pymnt	2,036.51	BACS B/L Pymnt Page 1790
27/10/2017	West Mercia Energy	DD	86.01	1425771/8453/Electric Market St toilets
30/10/2017	Allpay - Plus Dane	DD	36.28	Allotment garage rental
31/10/2017	West Mercia Energy	DD	237.19	1422981/8436/TH Gas
31/10/2017	West Mercia Energy	bacs	1,823.20	1424892/8438/TH Electricity
	Total Payments		<u>228,143.27</u>	

Ledger : 1

Month : 6

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
		Supplier : Associated Calibration & Training Ltd	ACT				
29/08/2017	37997	37997/8346/repair of PAT teste		282.00	0.00	282.00	0.00
					0.00	282.00	
				Above paid on : 08/09/2017		BACS No ACT	
		Supplier : BDO LLP	BDO				
28/08/2017	1650893	1650893/8347/annual return		2,400.00	0.00	2,400.00	0.00
					0.00	2,400.00	
				Above paid on : 08/09/2017		BACS No BDO	
		Supplier : Cheshire East Council	CHESHEAST				
17/08/2017	41094668	41094668/8349/CCTV support		11,100.00	0.00	11,100.00	0.00
					0.00	11,100.00	
				Above paid on : 08/09/2017		BACS No CHESHEAST	
		Supplier : Cheshire Electrical Supplies Ltd	CHESHELECT				
18/08/2017	596-000412	596-000412/8348/Bulb DM		6.90	0.00	6.90	0.00
					0.00	6.90	
				Above paid on : 08/09/2017		BACS No CHESHELECT	
		Supplier : Heads Congleton Limited	CHRONICLE				
24/08/2017	106631	106631/8351/Partnership AGM		84.00	0.00	84.00	0.00
					0.00	84.00	
				Above paid on : 08/09/2017		BACS No CHRONICLE	
		Supplier : Cookies Sound & Lighting	COOKIES				
31/07/2017	201979	201979/8360/event lighting		3,100.00	0.00	3,100.00	0.00
					0.00	3,100.00	
				Above paid on : 08/09/2017		BACS No COOKIES	
		Supplier : C T H Events & Parties	CTHEVENTS				
08/08/2017	328	328/8356/TC11915		26.70	0.00	26.70	0.00
08/08/2017	329	329/8354/Partnership		20.88	0.00	20.88	0.00
16/08/2017	330	330/8355/Im Bloom meeting		52.20	0.00	52.20	0.00
16/08/2017	331	331/8357/TC11917		174.00	0.00	174.00	0.00

Ledger : 1

Month : 6

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
17/08/2017	332	332/8358/TC11918		21.24	0.00	21.24	0.00
17/08/2017	333	333/8359/CEC staff conference		1,810.80	0.00	1,810.80	0.00
22/08/2017	334	334/8353/Heritage App Group		17.40	0.00	17.40	0.00
					0.00	2,123.22	
				Above paid on : 08/09/2017		BACS No CTHEVENTS	
		Supplier : Cheshire Turf Machinery Ltd	CTM				
23/08/2017	153731	153731/8350/mower repair		201.23	0.00	201.23	0.00
					0.00	201.23	
				Above paid on : 08/09/2017		BACS No CTM	
		Supplier : Kentra Training Ltd	KENTRA				
02/08/2017	02018-5340	02018-5340/8362/harness traini		744.00	0.00	744.00	0.00
					0.00	744.00	
				Above paid on : 08/09/2017		BACS No KENTRA	
		Supplier : K G Loach	KGLOACH				
30/08/2017	31825	31825/8365/compost		397.86	0.00	397.86	0.00
					0.00	397.86	
				Above paid on : 08/09/2017		BACS No KGLOACH	
		Supplier : LAC Autoparts	LAC				
16/08/2017	563489I	563489I/8363/bulb		2.00	0.00	2.00	0.00
21/08/2017	563664I	563664I/8364/bulb		4.95	0.00	4.95	0.00
					0.00	6.95	
				Above paid on : 08/09/2017		BACS No LAC	
		Supplier : Project Skills Solutions Ltd	PSS				
01/08/2017	PSS/CON/TR/1508	PSS/CON/TR/15087/8368/IOSH		3,118.92	0.00	3,118.92	0.00
					0.00	3,118.92	
				Above paid on : 08/09/2017		BACS No PSS	
		Supplier : Talke Chemical Company Limited	TALKECHEM				
16/08/2017	65226	65226/8371/2 stroke oil		82.51	0.00	82.51	0.00
23/08/2017	65223	65223/8373/Park toilets stock		243.70	0.00	243.70	0.00
23/08/2017	65233	65233/8370/chlorine		136.74	0.00	136.74	0.00

List of Purchase Ledger BACS Payments

Ledger : 1

Month : 6

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
24/08/2017	65225	65225/8372/Disabled signs		12.48	0.00	12.48	0.00
29/08/2017	65238	65238/8369/Chlorine		136.74	0.00	136.74	0.00
					0.00	612.17	
				Above paid on : 08/09/2017		BACS No TALKECHEM	
Supplier : Thomson Planning Partnership Ltd			THOMSON				
31/08/2017	31/012/AT/016	31/012/AT/016/8374/consultancy		313.44	0.00	313.44	0.00
					0.00	313.44	
				Above paid on : 08/09/2017		BACS No THOMSON	
PAYMENT TOTALS					0.00	24,490.69	

List of Purchase Ledger BACS Payments

Ledger : 1

Month : 6

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : Angel Springs Ltd			ANGEL				
31/08/2017	3847020	3847020/8391/water & cups		97.16	0.00	97.16	0.00
					0.00	97.16	
Above paid on : 22/09/2017							BACS No ANGEL
Supplier : Canda Copying Ltd			CANDA				
01/09/2017	377041	377041/8398/B & W copying		252.86	0.00	252.86	0.00
01/09/2017	377042	377042/8397/colour copying		585.50	0.00	585.50	0.00
					0.00	838.36	
Above paid on : 22/09/2017							BACS No CANDA
Supplier : Cat Social Media			CATMEDIA				
18/09/2017	0457	0457/8399/p/ship website work		95.00	0.00	95.00	0.00
					0.00	95.00	
Above paid on : 22/09/2017							BACS No CATMEDIA
Supplier : Cavern Protective Clothing			CAVERN				
29/08/2017	18048	18048/8392/S/scape PPE		192.00	0.00	192.00	0.00
12/09/2017	18058	18058/8400/S/scape PPE		76.80	0.00	76.80	0.00
					0.00	268.80	
Above paid on : 22/09/2017							BACS No CAVERN
Supplier : Congleton Community Projects			CCP				
04/09/2017	040917	040917/8405/p/ship workshop		300.00	0.00	300.00	0.00
					0.00	300.00	
Above paid on : 22/09/2017							BACS No CCP
Supplier : Cheshire Electrical Supplies Ltd			CHESHELECT				
13/09/2017	596002172	596002172/8401/TH Bulbs		18.08	0.00	18.08	0.00
					0.00	18.08	
Above paid on : 22/09/2017							BACS No CHESHELECT
Supplier : Cheshire Turf Machinery Ltd			CTM				
14/09/2017	154280	154280/8402/new bolt on mower		103.37	0.00	103.37	0.00
15/09/2017	154333	154333/8403/repair indicators		132.00	0.00	132.00	0.00

Ledger : 1			Month : 6		Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
15/09/2017	154334	154334/8404/cable & beacon mow		392.30	0.00	392.30	0.00
					0.00	627.67	
				Above paid on : 22/09/2017		BACS No CTM	
		Supplier : Glasdon UK Ltd	GLASDON				
22/07/2017	733475	733475/8406/clamp kilts		169.92	0.00	169.92	0.00
					0.00	169.92	
				Above paid on : 22/09/2017		BACS No GLASDON	
		Supplier : Janet Johnson	JOHNSON				
03/09/2017	0005	0005/8407/Maps project work		325.00	0.00	325.00	0.00
					0.00	325.00	
				Above paid on : 22/09/2017		BACS No JOHNSON	
		Supplier : K G Loach	KGLOACH				
12/09/2017	32372	32372/8408/compost		125.64	0.00	125.64	0.00
					0.00	125.64	
				Above paid on : 22/09/2017		BACS No KGLOACH	
		Supplier : North Rode Timber Co. Ltd	NORTHRODE				
15/08/2017	155256	155256/8409/Door Hook		7.26	0.00	7.26	0.00
'08/2017	155270	155270/8410/Door Hook		7.26	0.00	7.26	0.00
					0.00	14.52	
				Above paid on : 22/09/2017		BACS No NORTHRODE	
		Supplier : St John's Community Centre	ST				
01/09/2017	201708	201708/8411/Luncheon club		262.50	0.00	262.50	0.00
					0.00	262.50	
				Above paid on : 22/09/2017		BACS No ST	
		Supplier : Talke Chemical Company Limited	TALKECHEM				
04/09/2017	65247	65247/8413/S/scape toilet supp		35.84	0.00	35.84	0.00
11/09/2017	65236	65236/8412/Padlocks		485.10	0.00	485.10	0.00
					0.00	520.94	
				Above paid on : 22/09/2017		BACS No TALKECHEM	

List of Purchase Ledger BACS Payments

Ledger : 1

Month : 6

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : T & S Electrical Limited			TSELECT				
14/09/2017	1073	1073/8414/periodic testing TH		2,076.00	0.00	2,076.00	0.00
					0.00	2,076.00	
				Above paid on : 22/09/2017		BACS No TSELECT	
Supplier : West Wallasey Contract Hire			WESTWALLAS				
08/09/2017	WAL228054	WAL228054/8415/lease vans		3,561.53	0.00	3,561.53	0.00
					0.00	3,561.53	
				Above paid on : 22/09/2017		BACS No WESTWALL	
			PAYMENT TOTALS		0.00	9,301.12	

Ledger : 1

Month : 6

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : Brady Corporation Ltd			BRADY				
31/07/2017	1223815	1223815/8384/Digital I D cards		481.92	0.00	481.92	0.00
31/07/2017	1224250	1224250/8383/CTC lanyards		154.80	0.00	154.80	0.00
					0.00	636.72	
			Above paid on : 14/09/2017			BACS No BRADY	
Supplier : Congleton Jazz & Blues Festival			JAZZ				
25/08/2017	250817	250817/8388/CTC contribution		750.00	0.00	750.00	0.00
					0.00	750.00	
			Above paid on : 14/09/2017			BACS No JAZZ	
Supplier : Porters Service Station Ltd			PORTERS				
31/08/2017	310817	310817/8390/fuel for vans		1,323.55	0.00	1,323.55	0.00
					0.00	1,323.55	
			Above paid on : 14/09/2017			BACS No PORTERS	
Supplier : Secur-80 Ltd			SECUR				
27/07/2017	1968	1968/8385/annual key holding c		144.00	0.00	144.00	0.00
					0.00	144.00	
			Above paid on : 14/09/2017			BACS No SECUR	
Supplier : Talke Chemical Company Limited			TALKECHEM				
31/08/2017	65240	65240/8386/TH cleaning stock		145.10	0.00	145.10	0.00
					0.00	145.10	
			Above paid on : 14/09/2017			BACS No TALKECHEM	
Supplier : T & S Electrical Limited			TSELECT				
31/08/2017	1039	1039/8387/replace distrib boar		707.80	0.00	707.80	0.00
31/08/2017	1055	1055/8389/lighting repairs		886.90	0.00	886.90	0.00
					0.00	1,594.70	
			Above paid on : 14/09/2017			BACS No TSELECT	
PAYMENT TOTALS				0.00		4,594.07	

List of Purchase Ledger BACS Payments

Ledger : 1			Month : 6		Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : Ansa Environmental Services			ANSA				
19/09/2017	531010867	531010867/8426/HR H & S servic		975.00	0.00	975.00	0.00
					0.00	975.00	
			Above paid on :	29/09/2017		BACS No ANSA	
Supplier : Bomford Office Products Ltd			BOMFORD				
25/09/2017	74347	74347/8427/Printer cartridges		105.47	0.00	105.47	0.00
					0.00	105.47	
			Above paid on :	29/09/2017		BACS No BOMFORD	
Supplier : Heads Congleton Limited			CHRONICLE				
21/09/2017	107057	107057/8428/Senior Health Ad		96.00	0.00	96.00	0.00
					0.00	96.00	
			Above paid on :	29/09/2017		BACS No CHRONICLE	
Supplier : E Cheshire Chamber of Comm &			ECCCE				
21/09/2017	7103	7103/8429/Chamber Advert		180.00	0.00	180.00	0.00
					0.00	180.00	
			Above paid on :	29/09/2017		BACS No ECCCE	
Supplier : Gaffey Technical Services Ltd			GAFFEY				
07/06/2017	63138	63138/8431/cotton floaters P p		162.22	0.00	162.22	0.00
12/07/2017	63516	63516/8430/Test kits P Pool		300.65	0.00	300.65	0.00
					0.00	462.87	
			Above paid on :	29/09/2017		BACS No GAFFEY	
Supplier : N W Catering Engineers Ltd			NWCE				
21/08/2017	14386	14386/8435/oven repairs		158.10	0.00	158.10	0.00
					0.00	158.10	
			Above paid on :	29/09/2017		BACS No NWCE	
Supplier : SAS Refrigeration			SASREFRIGE				
24/09/2017	SI267	SI267/8434/repairs oven/fridge		54.00	0.00	54.00	0.00

List of Purchase Ledger BACS Payments

Ledger : 1

Month : 7

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : Amberol Ltd			AMBEROL				
29/09/2017	16468	16468/8439/black bins		689.52	0.00	689.52	0.00
					0.00	689.52	
			Above paid on :	05/10/2017		BACS No	AMBEROL
Supplier : Cavern Protective Clothing			CAVERN				
28/09/2017	18081	18081/8441/S Scape PPE		72.60	0.00	72.60	0.00
					0.00	72.60	
			Above paid on :	05/10/2017		BACS No	CAVERN
Supplier : Cheshire Electrical Supplies Ltd			CHESHELECT				
21/09/2017	596002714	596002714/8440/TIC bulbs		14.75	0.00	14.75	0.00
					0.00	14.75	
			Above paid on :	05/10/2017		BACS No	CHESHELECT
Supplier : Mrs A Morrison			MORRISONA				
15/09/2017	150917	150917/8442/expenses A Morriso		14.50	0.00	14.50	0.00
					0.00	14.50	
			Above paid on :	05/10/2017		BACS No	MORRISONA
Supplier : The Stationery Cupboard			STATIONERY				
27/09/2017	167	167/8443/Sept stationery		184.24	0.00	184.24	0.00
					0.00	184.24	
			Above paid on :	05/10/2017		BACS No	STATIONERY
Supplier : Talke Chemical Company Limited			TALKECHEM				
13/09/2017	65260	65260/8444/CCTV signs		13.20	0.00	13.20	0.00
18/09/2017	65262	65262/8447/S/scape toilets		463.56	0.00	463.56	0.00
25/09/2017	65268	65268/8445/TH cleaning stock		19.74	0.00	19.74	0.00
26/09/2017	65269	65269/8446/mop		5.52	0.00	5.52	0.00
					0.00	502.02	
			Above paid on :	05/10/2017		BACS No	TALKECHEM
Supplier : United Reformed Church			URC				
01/09/2017	010917	010917/8449/Aug Luncheon Club		361.50	0.00	361.50	0.00

Ledger : 1		Month : 7		Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : Angel Springs Ltd			ANGEL				
30/09/2017	3900325	3900325/8457/Bottled water		166.76	0.00	166.76	0.00
					0.00	166.76	
Above paid on : 13/10/2017				BACS No ANGEL			
Supplier : OCS Group UK Ltd			CANNON				
29/09/2017	CN19565036	CN19565036/8458/sanitary dispo		11.65	0.00	11.65	0.00
					0.00	11.65	
Above paid on : 13/10/2017				BACS No CANNON			
Supplier : Chains & Lifting Tackle (Midlands) Ltd			CHAINS				
23/08/2017	28743	28743/8464/modify winch		54.00	0.00	54.00	0.00
19/09/2017	29037	29037/8463/fall restraint		1,371.00	0.00	1,371.00	0.00
26/09/2017	29127	29127/8465/fall restraint		39.96	0.00	39.96	0.00
					0.00	1,464.96	
Above paid on : 13/10/2017				BACS No CHAINS			
Supplier : C T H Events & Parties			CTHEVENTS				
11/07/2017	335	335/8466/TC11907		106.80	0.00	106.80	0.00
05/09/2017	336	336/8467/P/ship P & F		13.92	0.00	13.92	0.00
06/09/2017	337	337/8468/ASBO mtg		17.40	0.00	17.40	0.00
10/09/2017	338	338/8469/TC11931		43.50	0.00	43.50	0.00
12/09/2017	339	339/8470/P/ship mtg		41.76	0.00	41.76	0.00
13/09/2017	340	340/8471/TC11932		174.00	0.00	174.00	0.00
14/09/2017	341	341/8472/TC11941		63.60	0.00	63.60	0.00
25/09/2017	342	342/8475/Ringway Jacobs		506.88	0.00	506.88	0.00
27/09/2017	343	343/8473/Sports Trust AGM		20.88	0.00	20.88	0.00
29/09/2017	344	344/8474/P/Ship Senior Health		261.00	0.00	261.00	0.00
					0.00	1,249.74	
Above paid on : 13/10/2017				BACS No CTHEVENTS			
Supplier : Mitten Clarke			MITTEN				
30/09/2017	17603	17603/8476/PAYE/Payroll		496.80	0.00	496.80	0.00
					0.00	496.80	
Above paid on : 13/10/2017				BACS No MITTEN			

List of Purchase Ledger BACS Payments

Ledger : 1

Month : 7

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
				PAYMENT TOTALS	0.00	3,389.91	

Ledger : 1

Month : 7

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : A D Profile Ltd			ADPROFILE				
14/10/2017	1044	1044/8477/Space Brochure		665.00	0.00	665.00	0.00
					0.00	665.00	
			Above paid on :	19/10/2017		BACS No ADPROFILE	
Supplier : OCS Group UK Ltd			CANNON				
01/10/2017	CN19554862	CN19554862/8478/Clinical waste		73.94	0.00	73.94	0.00
					0.00	73.94	
			Above paid on :	19/10/2017		BACS No CANNON	
Supplier : Cavern Protective Clothing			CAVERN				
04/10/2017	18086	18086/8480/S/scape PPE		44.40	0.00	44.40	0.00
09/10/2017	18097	18097/8479/S/scape PPE		63.00	0.00	63.00	0.00
					0.00	107.40	
			Above paid on :	19/10/2017		BACS No CAVERN	
Supplier : Congleton Community Projects			CCP				
04/10/2017	041017	041017/8482/Get involved print		750.00	0.00	750.00	0.00
					0.00	750.00	
			Above paid on :	19/10/2017		BACS No CCP	
Supplier : Heads Congleton Limited			CHRONICLE				
12/10/2017	107453	107453/8483/Great War Ad		120.00	0.00	120.00	0.00
					0.00	120.00	
			Above paid on :	19/10/2017		BACS No CHRONICLE	
Supplier : Congleton High School			CHS				
05/10/2017	5102145	5102145/8484/posters & flyers		45.20	0.00	45.20	0.00
05/10/2017	5102157	5102157/8485/Banner		57.79	0.00	57.79	0.00
					0.00	102.99	
			Above paid on :	19/10/2017		BACS No CHS	
Supplier : Cheshire Turf Machinery Ltd			CTM				
03/10/2017	154613	154613/8481/repair to mower		132.00	0.00	132.00	0.00

Invoice Date		Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
				Ledger : 1	Month : 7		Linked to Cash Book : 1	
						0.00	132.00	
					Above paid on : 19/10/2017		BACS No CTM	
Supplier : Andrew Deptford				DEPTFORD				
28/09/2017	11815		11815/8486/Defib & csbinet		1,176.00	0.00	1,176.00	0.00
						0.00	1,176.00	
					Above paid on : 19/10/2017		BACS No DEPTFORD	
Supplier : E Cheshire Chamber of Comm &				ECCCE				
03/10/2017	7153		7153/8487/Chamber membership		276.00	0.00	276.00	0.00
11/10/2017	7172		7172/8488/Fire Warden training		96.00	0.00	96.00	0.00
						0.00	372.00	
					Above paid on : 19/10/2017		BACS No ECCCE	
Supplier : The Leaflet Team				LEAFLET				
04/09/2017	TKD0323		TKD0323/8490/Dist Bear Necessi		391.00	0.00	391.00	0.00
						0.00	391.00	
					Above paid on : 19/10/2017		BACS No LEAFLET	
Supplier : Northwest in Bloom				NORTHWEST				
12/10/2017	057		057/8492/Awards - Tickets		451.00	0.00	451.00	0.00
						0.00	451.00	
					Above paid on : 19/10/2017		BACS No NORTHWEST	
Supplier : Open Forum Events Ltd				OPENFORUM				
11/10/2017	5101		5101/8494/Dementia Conference		192.00	0.00	192.00	0.00
						0.00	192.00	
					Above paid on : 19/10/2017		BACS No OPENFORUM	
Supplier : Otis Ltd				OTIS				
01/10/2017	01285214		01285214/8495/Lift service		522.90	0.00	522.90	0.00
						0.00	522.90	
					Above paid on : 19/10/2017		BACS No OTIS	
Supplier : Porters Service Station Ltd				PORTERS				

Ledger : 1

Month : 7

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
30/09/2017	300917	300917/8493/vehicle fuel		1,230.27	0.00	1,230.27	0.00
					0.00	1,230.27	
				Above paid on : 19/10/2017		BACS No PORTERS	
		Supplier : St John's Community Centre	ST				
02/10/2017	201709	201709/8496/Luncheon club		307.50	0.00	307.50	0.00
					0.00	307.50	
				Above paid on : 19/10/2017		BACS No ST	
		Supplier : Talke Chemical Company Limited	TALKECHEM				
09/10/2017	65279	65279/8497/wheels 4 sac truck		38.40	0.00	38.40	0.00
09/10/2017	65280	65280/8498/Town Hall toilet ro		38.72	0.00	38.72	0.00
					0.00	77.12	
				Above paid on : 19/10/2017		BACS No TALKECHEM	
		Supplier : Thomson Planning Partnership Ltd	THOMSON				
04/10/2017	32/012/AT/016	32/012/AT/016/8499/Consult wor		189.72	0.00	189.72	0.00
					0.00	189.72	
				Above paid on : 19/10/2017		BACS No THOMSON	
		Supplier : Vibrant Graphics Ltd	VIBRANT				
11/10/2017	028493	028493/8501/Oct Bear Necess		780.00	0.00	780.00	0.00
					0.00	780.00	
				Above paid on : 19/10/2017		BACS No VIBRANT	
		Supplier : West Wallasey Contract Hire	WESTWALLAS				
13/10/2017	WAL228465	WAL228465/8502/Lease vehicle		3,561.53	0.00	3,561.53	0.00
					0.00	3,561.53	
				Above paid on : 19/10/2017		BACS No WESTWALL	
				PAYMENT TOTALS		0.00	11,202.37

Ledger : 1

Month : 7

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : Archant Life Ltd			ARCHANT				
18/10/2017	56098385	56098385/8504/Cheshire Life		36.00	0.00	36.00	0.00
18/10/2017	56098386	56098386/8505/Cheshire Life Ad		202.80	0.00	202.80	0.00
					0.00	238.80	
			Above paid on : 26/10/2017		BACS No ARCHANT		
Supplier : Bomford Office Products Ltd			BOMFORD				
16/10/2017	74710	74710/8520/stationery items		36.17	0.00	36.17	0.00
					0.00	36.17	
			Above paid on : 26/10/2017		BACS No BOMFORD		
Supplier : M & N Bours Electrical			BOURS				
23/10/2017	162	162/8506/p/ship OSM works		900.00	0.00	900.00	0.00
					0.00	900.00	
			Above paid on : 26/10/2017		BACS No BOURS		
Supplier : Cavern Protective Clothing			CAVERN				
18/10/2017	18108	18108/8507/2 sweatshirts S/S		44.40	0.00	44.40	0.00
					0.00	44.40	
			Above paid on : 26/10/2017		BACS No CAVERN		
Supplier : MAC Tool & Plant Hire Ltd			MAC				
18/10/2017	246	246/8511/trimmer service		111.70	0.00	111.70	0.00
					0.00	111.70	
			Above paid on : 26/10/2017		BACS No MAC		
Supplier : North Rode Timber Co. Ltd			NORTHRODE				
15/09/2017	155636	155636/8513/post & postcrete		29.50	0.00	29.50	0.00
20/09/2017	155706	155706/8512/post		5.77	0.00	5.77	0.00
					0.00	35.27	
			Above paid on : 26/10/2017		BACS No NORTHRODE		
Supplier : Spiral Colour			SPIRAL				
18/10/2017	28700	28700/8515/xmas banners		260.40	0.00	260.40	0.00

Ledger : 1

Month : 7

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
					0.00	260.40	
				Above paid on : 26/10/2017		BACS No SPIRAL	
		Supplier : Talke Chemical Company Limited	TALKECHEM				
16/10/2017	65287	65287/8516/toilet roll/handtow		171.26	0.00	171.26	0.00
16/10/2017	65290	65290/8517/Floor polish		109.51	0.00	109.51	0.00
18/10/2017	65291	65291/8518/In/Out Board		117.12	0.00	117.12	0.00
					0.00	397.89	
				Above paid on : 26/10/2017		BACS No TALKECHEM	
		Supplier : Threadfast Engineers 1984 Ltd	THREADFAST				
19/10/2017	SIN093916	SIN093916/8519/bolts & bungees		11.88	0.00	11.88	0.00
					0.00	11.88	
				Above paid on : 26/10/2017		BACS No THREADFAS	
			PAYMENT TOTALS		0.00	2,036.51	

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy Committee		
MEETING DATE AND TIME	23.11.2017	LOCATION	Congleton Town Hall
REPORT FROM	Chief Officer		
AGENDA ITEM REPORT TITLE	Draft Budget and Precept 2018/19 - <i>ITEM 11</i>		
Introduction	<p>As the Council's budget is quite complex, it is ever more important for members to be able to understand the format and details to enable them to make informed decisions. This is the covering report that has been produced along with the draft budget, to bring in the main factors influencing its form.</p> <p>The Council through its current and previous Corporate Strategies has set in place an ambitious programme of service enhancement and community leadership, which has necessitated its capacity, skill levels and inevitably its costs to be increased over recent years.</p> <p>The 2018-19 Budget is structured to continue to deliver the Corporate Strategy; however its greatest pressures are most likely to come from the continued devolution programme from Cheshire East Council; however in some cases these could also be viewed as opportunities to provide cost effective services for our residents. It is also worth noting that due to continuing low interest rates income from our investments is still low.</p>		
Forecast 2017/18	<p>The accounts are formatted into cost centres and where possible aligned to its main spending committees. When generating the forecasted expenditure current and predicted expenditure and knowledge are taken into consideration, the projected expenditure to March 2018 is anticipated to show a saving / underspend of £17k. It is good practice to move some of the underspend into earmarked reserves as long as the Council keeps at the recommended level of general reserves which is 3 months net revenue expenditure currently £175k. As there are a number of capital projects that will be started shortly the Capital Contingency reserve is recommended to receive any significant sums at the financial year end to 31/03/18.</p> <p>Details by cost centre in appendix 1</p>		
Proposed Budget 2018/19	<p>The proposed budget has taken into consideration the following –</p> <ul style="list-style-type: none"> • Current expenditure levels • National guidelines on salaries and pensions • Incremental increases • Inflation 3% • Town Hall development and management plans • Town hall maintenance requirements following Health and Safety Review • Streetscape Development • Increase in training for staff and councillors • Capital Investment • Current reserves <p>Details by cost centre in appendix 2</p> <p>Omega report in appendix 3</p>		

Precept	<p>The total precept for 2017-18 was £798, 212 which was based on a charge of £81.93 per Band D property</p> <p>The proposed budget for 2018-19 is £836,152, based on the indicative tax base* provided by Cheshire East Council.</p> <p>It equates to a charge of £84.09 per Band D property which is an increase of £2.16p or 2.64%. per household which is below the current rate of inflation of 3%</p> <p><i>*Indicative tax base provided by CEC to be confirmed mid December 2017</i></p>
Decision requested	To recommend to Council approval of the 2018-19 proposed budget / precept

Appendix 1 The table below shows the individual cost centres, agreed budgets and predicted income,

Cost Centre	Description	2017/18		Comments
		Budget	Projection	
101	Corporate Management	147,862	142,492	Savings on legal fees, telephones and insurance
102	Democratic Rep'n & Mgmt/Civic	50,996	66,066	Increase due to cost of election
107	Grants (incl S137)	65,483	65,483	
109	Capital and Projects	96,778	95,403	
201	Paddling Pool	23,529	28,782	Increase in maintenance costs
212	Propagation Unit	0	0	
215	Floral Displays	12,000	10,129	
241	Allotments	290	1,210	
263	Public Toilets	6,775	9,636	
280	CTC Streetscape	152,137	141,082	Savings due to income generated via works in adjoining parishes and winter works
300	Public Realm	14,450	9,544	
301	Congleton Partnership	33,525	33,525	
302	Community Development	62,364	61,707	
303	Police Community Support Offic	48,150	47,672	
305	Christmas Fayre/Lights	4,000	4,000	
321	Tourism	4,000	4,000	
341	Youth and Young People	2,000	1,046	
351	Luncheon Club	11,000	6,932	100% increase in meals – better business model
221	Congleton Town Hall	65,873	55,280	Increase in lettings
		801,212	783,989	Saving estimate £17,223

Reserves The projected reserves for March 2018 are as follows

General Reserve	175,859
Capital Contingency - General	226,340
Capital Equipment fund	35,140
Elections	15,000
Carnival	6,210
Crime Prevention/Traffic Calming	3,779
Civic Treasures	3,000
Website	1,651
Training	1,000
Devolved Services	56,767
Loan Repayments	500
Public Toilets	24,012
Play Areas	6,000
Public Realm	12,000
Legal Fees	5,292
Christmas Lights	7,573
Cenotaph	10,000
Rotary Bonfire	5,000
Neighbourhood Plan	24,557
Tourism	15,000
In Bloom	3,000

Appendix 2 Budget proposal for 2018/19 and projected reserves for March 2018

		2017/18	2018/19	
Cost Centre	Description	Budget	Proposals	Comment
-				
101	Corporate Management	147,862	158,486	Proposed increase in salaries and pension contribution 2% + 0.5% Incremental increases based on performance
102	Democratic Rep'n & Mgmt/Civic	50,996	55,789	5 year supply of ex mayors badges 700 years of mayoralty
107	Grants (incl S137)	65,483	56,833	Lights allocation now in 305
109	Capital and Projects	96,778	72,778	£25k Less contribution into capital reserves for this year, based on current levels -
201	Paddling Pool	23,529	24,057	
212	Propagation Unit	0	1,000	
215	Floral Displays	12,000	12,000	
241	Allotments	290	1,240	Known works required
263	Public Toilets	6,775	9,400	In line with current expenditure
280	CTC Streetscape	152,137	181,419	2 apprentices being converted to employees
300	Public Realm	14,450	10,500	
301	Congleton Partnership	33,525	33,974	
302	Community Development	62,364	65,198	
303	Police Community Support Office	48,150	47,672	
305	Christmas Fayre/Lights	4,000	20,000	Transferred from grants
321	Tourism	4,000	5,000	
341	Youth and Young People	2,000	2,000	
351	Luncheon Club	11,000	11,000	Retain the same amount to develop further
221	Congleton Town Hall	65,873	69,806	Increase in maintenance budget , re allocation of overhead
	Total		838,152	
	Less budgeted interest received		2,000	
	Draft Budget for Precept		836,152	

Investment

The Council is required to maintain and review its Investment Policy at least annually. A review has recently been completed. Small changes are recommended, but Investment Income is again anticipated to be relatively low

APPENDIX 3 OMEGA

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
Finance and Policy						
101 Corporate Management						
Total Income	0	0	0	0	0	0
4000 Staff Costs (re-allocated)	112,069	114,645	136,484	136,484	144,164	144,164
4007 Travel and Subsistence	278	900	900	500	900	900
4008 Training / Conferences	4,177	1,000	1,000	3,500	2,550	2,550
4013 Rent Payable	13,950	13,950	13,950	13,950	13,950	13,950
4019 Reception - TIC	2,967	3,010	3,010	3,063	3,124	3,124
4020 Miscellaneous Office Costs	287	400	400	400	400	400
4021 Telephone/Fax/Internet	1,276	3,000	3,000	1,200	1,300	1,300
4022 Postage	2,280	2,500	2,500	2,800	2,900	2,900
4023 Stationery & Printing	1,735	2,000	2,000	2,000	3,000	3,000
4024 Subscriptions & Publications	2,851	2,900	2,900	2,900	3,130	3,130
4025 Insurance	9,671	9,800	9,800	8,127	9,000	9,000
4026 Computer/IT Costs	8,242	9,950	9,950	10,000	10,600	10,600
4027 Photocopy Charges	2,592	2,500	2,500	3,000	3,000	3,000
4030 Recruitment Advertising	150	500	500	250	500	500
4031 Other Advertising	205	300	300	250	300	300
4051 Bank Charges	685	600	600	1,000	1,000	1,000

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
4061 Audit Fees - External	2,000	2,000	2,000	2,000	2,000	2,000
4062 Audit Fees - Internal	1,260	1,260	1,260	1,260	1,260	1,260
4063 Accountancy Support	4,043	4,100	4,100	4,100	4,200	4,200
4064 Legal & Professional fees	3,089	3,000	3,000	500	3,000	3,000
4066 HR & H&S Support	2,556	4,000	4,000	4,000	4,500	4,500
4920 Tfr to Cap Contingency Fund	32,500	0	0	0	0	0
4925 Tfr to EMR Committed Grants	1,500	0	0	0	0	0
4988 Tfr from EMR Training	-1,573	0	0	-2,500	0	0
6000 Central Overheads Reallocated	-51,914	-56,292	-56,292	-56,292	-56,292	-56,292
OverHead Expenditure	156,876	126,023	147,862	142,492	158,486	158,486
1052 Printing stationary recharges	0	0	0	198	0	0
1176 Precept	784,342	798,212	798,212	798,212	836,152	836,152
1181 Precept Support Grant	24,945	0	0	0	0	0
1190 Interest Receivable	4,365	3,000	3,000	2,500	2,000	2,000
1199 Miscellaneous Income	0	0	0	207	0	0
Total Income	813,652	801,212	801,212	801,117	838,152	838,152
101 Net Expenditure	-656,776	-675,189	-653,350	-658,625	-679,666	-679,666
102 Civic						
4000 Staff Costs (re-allocated)	24,444	25,396	25,396	25,396	26,066	26,066

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
4008 Training / Conferences	1,052	500	500	150	1,000	1,000
4023 Stationery & Printing	322	500	500	500	500	500
4033 Marketing/Promotions	193	900	900	1,500	918	918
4034 Council Newsletter	5,202	5,230	5,230	5,000	5,335	5,335
4035 Council Website	1,050	1,500	1,500	1,500	1,500	1,500
4201 Mayor's Allowance	3,000	3,000	3,000	3,000	3,000	3,000
4203 Members' Expenses	0	200	200	0	200	200
4211 700 years of Mayoralty	0	0	0	0	2,500	2,500
4213 Civic Expenses	4,667	5,000	5,000	5,000	5,000	5,000
4221 Civic Regalia	2,204	250	250	250	250	250
4222 Hall & Room Hire	5,198	5,500	5,500	5,000	5,500	5,500
4225 Civic Artefacts and Treasures	226	500	500	250	1,500	1,500
4231 Election Expenses	0	0	0	16,000	0	0
6000 Central Overheads Reallocated	2,230	2,520	2,520	2,520	2,520	2,520
OverHead Expenditure	49,788	50,996	50,996	66,066	55,789	55,789
102 Net Expenditure	49,788	50,996	50,996	66,066	55,789	55,789
107 Grants (incl S137)						
4701 Grants - Permitted	3,364	15,000	15,000	26,831	15,000	15,000
4702 Grants - S137	3,735	0	0	0	0	0

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
4703 Grants - Subsidised Use	3,111	3,500	3,500	3,500	3,500	3,500
4708 Grant - Museum Notional Rent	4,500	4,500	4,500	4,500	4,500	4,500
4709 CCP Grant	16,000	16,000	16,000	16,000	16,000	16,000
4710 Congleton Partnership Accom	1,533	1,533	1,533	1,533	1,533	1,533
4711 Grant - CAB	15,000	15,000	15,000	15,000	15,000	15,000
4712 Grant - Xmas Lights Partnershi	6,831	9,000	9,000	9,000	9,000	0
4713 Grant - Carnival Committee	1,290	0	0	0	0	0
4722 Grant - Remembrance Day Parade	632	700	700	700	700	1,000
4723 Grant - Town Hall 150 yr celeb	7,049	0	0	0	0	0
4732 Grant - Church Clock Maint'ce	265	250	250	250	250	300
4925 Tfr to EMR Committed Grants	10,331	0	0	0	0	0
4941 Tfr to EMR Christmas Lights	2,169	0	0	0	0	0
4973 Tfr from EMR Carnival	-1,290	0	0	0	0	0
4975 Tfr from EMR Committed Grants	-2,045	0	0	-11,831	0	0
OverHead Expenditure	72,474	65,483	65,483	65,483	65,483	56,833
1179 Grants Receivable - Other	1,400	0	0	0	0	0
1199 Miscellaneous Income	145	0	0	0	0	0
Total Income	1,545	0	0	0	0	0
107 Net Expenditure	70,929	65,483	65,483	65,483	65,483	56,833

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
108	<u>Mayor's Fundraising Activities</u>					
4297	-7,162	0	0	-2,407	0	0
4298	5,100	0	0	5,870	0	0
4299	10,103	0	0	-500	0	0
	<u>8,042</u>	<u>0</u>	<u>0</u>	<u>2,963</u>	<u>0</u>	<u>0</u>
	OverHead Expenditure					
1299	8,042	0	0	2,963	0	0
	<u>8,042</u>	<u>0</u>	<u>0</u>	<u>2,963</u>	<u>0</u>	<u>0</u>
	Total Income					
	0	0	0	0	0	0
	108 Net Expenditure					
	0	0	0	0	0	0
109	<u>Capital and Projects</u>					
4053	17,267	17,052	17,052	17,052	16,826	16,826
4054	36,350	36,350	36,350	36,350	36,350	36,350
4055	4,511	4,726	4,726	4,726	4,952	4,952
4802	0	0	0	7,643	0	0
4803	14,211	0	0	0	0	0
4804	349	5,000	5,000	5,000	5,000	5,000
4806	6,812	5,000	5,000	5,000	5,000	5,000
4809	3,529	5,000	5,000	51,926	5,000	5,000
4811	3,216	0	0	0	0	0

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	
4918 Tfr to Capital Equipment Fund	4,000	4,000	4,000	4,000	5,000	
4920 Tfr to Cap Contingency Fund	35,000	35,000	35,000	35,000	10,000	
4968 Tfr from Cap Equipment Fund	-349	-5,000	-5,000	-5,000	-5,000	
4970 Tfr from Cap Contingency Fund	-13,557	-10,000	-10,000	-64,569	-10,000	
4986 Tfr from EMR Loan Repayts	-350	-350	-350	-350	-350	
4987 Tfr from EMR Public Toilets	-14,211	0	0	0	0	
	<u>96,778</u>	<u>96,778</u>	<u>96,778</u>	<u>96,778</u>	<u>72,778</u>	
OverHead Expenditure						
1175 Sale of Assets	0	0	0	1,375	0	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,375</u>	<u>0</u>	
109 Net Expenditure	96,778	96,778	96,778	95,403	72,778	
Finance and Policy - Expenditure	383,957	339,280	361,119	373,782	343,886	
Income	823,238	801,212	801,212	805,455	838,152	
Net Expenditure	-439,281	-461,932	-440,093	-431,673	-494,266	

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
<u>Community, Environment & Serv</u>						
<u>201 Paddling Pool</u>						
4000 Staff Costs (re-allocated)	10,339	10,261	10,261	10,261	10,685	
4009 Protective Clothing\H & Safety	200	350	350	286	357	
4012 Water	3,740	4,000	4,000	2,639	3,500	
4014 Electricity	1,888	2,300	2,300	2,000	2,346	
4039 Pool Chemicals	2,103	2,500	2,500	2,000	2,550	
4040 Maintenance Contracts	0	0	0	0	0	
4041 Property Maintenance	1,509	3,000	3,000	10,500	3,500	
4042 Grounds Maintenance	40	100	100	78	100	
6000 Central Overheads Reallocated	1,092	1,018	1,018	1,018	1,018	
	<u>20,911</u>	<u>23,529</u>	<u>23,529</u>	<u>28,782</u>	<u>24,057</u>	
OverHead Expenditure						
201 Net Expenditure	20,911	23,529	23,529	28,782	24,057	
<u>212 Propogation Unit</u>						
4162 General Expenditure	351	0	0	0	1,000	
	<u>351</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	
OverHead Expenditure						
212 Net Expenditure	351	0	0	0	1,000	

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
215 Floral Displays						
4162 General Expenditure	18,651	12,000	12,000	16,000	12,000	12,000
OverHead Expenditure	<u>18,651</u>	<u>12,000</u>	<u>12,000</u>	<u>16,000</u>	<u>12,000</u>	<u>12,000</u>
1179 Grants Receivable - Other	500	0	0	300	0	0
1180 Donations Received	0	0	0	120	0	0
1199 Miscellaneous Income	9,353	0	0	5,475	0	0
Total Income	<u>9,853</u>	<u>0</u>	<u>0</u>	<u>5,895</u>	<u>0</u>	<u>0</u>
215 Net Expenditure	8,798	12,000	12,000	10,105	12,000	12,000
241 Allotments						
4038 Garage Rent payable	391	430	430	400	430	430
4041 Property Maintenance	1,400	50	50	1,000	1,000	1,000
OverHead Expenditure	<u>1,791</u>	<u>480</u>	<u>480</u>	<u>1,400</u>	<u>1,430</u>	<u>1,430</u>
1010 Rent Received - 3rd Party	190	190	190	190	190	190
Total Income	<u>190</u>	<u>190</u>	<u>190</u>	<u>190</u>	<u>190</u>	<u>190</u>
241 Net Expenditure	1,601	290	290	1,210	1,240	1,240

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	
263	Public Toilets					
4011	2,323	1,975	1,975	2,423	2,500	
4012	855	1,500	1,500	2,500	3,000	
4014	0	0	0	3,000	1,000	
4016	2,063	1,500	1,500	600	1,000	
4040	170	1,000	1,000	500	1,000	
4041	879	800	800	500	800	
4162	6	0	0	113	100	
	<u>6,296</u>	<u>6,775</u>	<u>6,775</u>	<u>9,636</u>	<u>9,400</u>	
	OverHead Expenditure					
263	6,296	6,775	6,775	9,636	9,400	
263	Net Expenditure					
280	CTC Streetscape					
4000	363,858	400,476	375,834	375,834	404,434	
4004	6,328	6,000	6,000	0	6,000	
4008	0	2,000	2,000	3,000	3,000	
4009	3,344	3,000	3,000	3,000	3,060	
4013	3,067	3,067	3,067	3,067	3,067	
4016	4,919	3,000	3,000	5,000	5,000	
4021	0	1,200	1,200	700	700	
4025	6,089	6,400	6,400	5,307	6,000	

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
4041 Property Maintenance	944	1,000	1,000	1,000	1,020	1,020
4043 Horticultural etc Supplies	21,274	16,000	16,000	16,500	18,000	18,000
4046 Winter bedding	0	0	0	0	1,000	1,000
4047 Vehicle Maintenance\ServMOT	12,504	8,000	8,000	10,000	10,000	10,000
4048 Vehicle Fuel & Oil	13,147	15,000	15,000	15,000	15,000	15,000
4049 Vehicle Rental charges	36,259	35,616	35,616	38,000	42,000	42,000
4050 Street cleansing	0	0	3,000	2,500	3,000	3,000
4071	0	3,000	0	0	0	0
4162 General Expenditure	2,203	1,500	1,500	3,000	3,000	3,000
4920 Tfr to Cap Contingency Fund	10,500	0	0	0	0	0
4933 Tfr to EMR Training	3,000	0	0	0	0	0
4942 Tfr to EMR Tourism	3,000	0	0	0	0	0
6000 Central Overheads Reallocated	36,164	39,740	39,740	39,740	39,740	39,740
OverHead Expenditure	526,598	544,999	520,357	521,648	564,021	564,021
3030 Purchases for recharging	53	0	0	48	0	0
Direct Expenditure	53	0	0	48	0	0
1040 Plant recharges	0	0	0	12	0	0
1165 Dev'd Services inc CEC Gross	363,428	367,320	367,320	366,702	366,702	366,702
1167 Streetscape external work	0	0	0	13,000	15,000	15,000

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	
1199 Miscellaneous Income	2,531	900	900	900	900	
Total Income	365,959	368,220	368,220	380,614	382,602	
280 Net Expenditure	160,693	176,779	152,137	141,082	181,419	
300 Public Realm						
4162 General Expenditure	961	0	0	294	0	
4164 CCTV	9,250	14,450	14,450	9,250	10,500	
OverHead Expenditure	10,211	14,450	14,450	9,544	10,500	
1179 Grants Receivable - Other	297	0	0	0	0	
Total Income	297	0	0	0	0	
300 Net Expenditure	9,914	14,450	14,450	9,544	10,500	
301 Congleton Partnership						
4000 Staff Costs (re-allocated)	15,580	16,853	16,853	16,853	17,302	
4301 Congleton Partnership	3,888	1,000	1,000	1,000	1,000	
4306 P/Ship - Regeneration Projects	49,041	14,000	14,000	77,665	14,000	
4926 Tr to EMR Cong Partnership	53,065	0	0	0	0	
4976 Tr from EMR Cong Partnership	-77,644	0	0	-53,065	0	
6000 Central Overheads Reallocated	1,547	1,672	1,672	1,672	1,672	
OverHead Expenditure	45,478	33,525	33,525	44,125	33,974	

Note : Budget Calculation 2018/19

	Last Year		Current Year		Next Year	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
1177 Grants Receivable - CEC	8,000	0	0	10,600	0	0
1179 Grants Receivable - Other	4,250	0	0	0	0	0
1180 Donations Received	1,000	0	0	0	0	0
1199 Miscellaneous Income	100	0	0	0	0	0
Total Income	13,350	0	0	10,600	0	0
301 Net Expenditure	32,128	33,525	33,525	33,525	33,974	33,974
302 Community Development						
4000 Staff Costs (re-allocated)	50,668	53,868	53,868	53,868	56,639	56,639
4033 Marketing/Promotions	1,917	3,150	3,150	3,150	3,213	3,213
6000 Central Overheads Reallocated	4,634	5,346	5,346	5,346	5,346	5,346
OverHead Expenditure	57,220	62,364	62,364	62,364	65,198	65,198
1177 Grants Receivable - CEC	0	0	0	100	0	0
1179 Grants Receivable - Other	263	0	0	557	0	0
1199 Miscellaneous Income	288	0	0	0	0	0
Total Income	551	0	0	657	0	0
302 Net Expenditure	56,669	62,364	62,364	61,707	65,198	65,198

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
303 <u>Police Community Support Office</u>						
4162 General Expenditure	47,672	48,150	48,150	47,672	47,672	47,672
<u>OverHead Expenditure</u>	47,672	48,150	48,150	47,672	47,672	47,672
303 Net Expenditure	47,672	48,150	48,150	47,672	47,672	47,672
305 <u>Christmas Fayre -Light Switch</u>						
4171 Christmas Fayre	8,406	10,000	10,000	10,000	5,000	5,000
4172 Christmas Lights	0	0	0	0	15,000	15,000
<u>OverHead Expenditure</u>	8,406	10,000	10,000	10,000	20,000	20,000
1169 Christmas Brochure Income	950	1,000	1,000	1,000	0	0
1170 Christmas Fayre Stall income	1,254	2,500	2,500	2,500	0	0
1171 Christmas Tree Income	1,843	2,000	2,000	2,000	0	0
1180 Donations Received	0	500	500	500	0	0
1199 Miscellaneous Income	280	0	0	0	0	0
<u>Total Income</u>	4,327	6,000	6,000	6,000	0	0
305 Net Expenditure	4,080	4,000	4,000	4,000	20,000	20,000
310 <u>Neighbourhood Plan</u>						
4162 General Expenditure	8,152	0	0	3,316	0	0

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	
4994 Tfr from EMR Neigh'hood plan	-8,152	0	0	-3,316	0	
OverHead Expenditure	0	0	0	0	0	
310 Net Expenditure	0	0	0	0	0	
<u>321 Tourism</u>						
4162 General Expenditure	2,546	4,000	4,000	4,000	5,000	
4173 Cycle Race Expenditure	19,997	0	0	0	0	
4942 Tfr to EMR Tourism	12,000	0	0	0	0	
4992 Tfr from EMR Tourism	-10,000	0	0	0	0	
OverHead Expenditure	24,543	4,000	4,000	4,000	5,000	
1180 Donations Received	18	0	0	0	0	
1199 Miscellaneous Income	7,300	0	0	0	0	
Total Income	7,318	0	0	0	0	
321 Net Expenditure	17,225	4,000	4,000	4,000	5,000	
<u>341 Youth and Young People</u>						
4162 General Expenditure	1,046	2,000	2,000	1,046	2,000	
OverHead Expenditure	1,046	2,000	2,000	1,046	2,000	
341 Net Expenditure	1,046	2,000	2,000	1,046	2,000	

Note : Budget Calculation 2018/19

	Last Year		Current Year		Next Year	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
351 Luncheon Club						
4000 Staff Costs (re-allocated)	6,591	0	0	0	0	0
4014 Electricity	0	0	0	0	0	0
4016 Cleaning materials	37	0	0	0	0	0
4041 Property Maintenance	258	0	0	0	0	0
4705 grant - Luncheon Club	2,587	11,000	11,000	6,932	11,000	11,000
6000 Central Overheads Reallocated	931	0	0	0	0	0
OverHead Expenditure	10,404	11,000	11,000	6,932	11,000	11,000
1180 Donations Received	1,027	0	0	0	0	0
Total Income	1,027	0	0	0	0	0
351 Net Expenditure	9,377	11,000	11,000	6,932	11,000	11,000
Community, Environment & - Expenditure	779,632	773,272	748,630	763,197	807,252	807,252
Income	402,871	374,410	374,410	403,956	382,792	382,792
Net Expenditure	376,760	398,862	374,220	359,241	424,460	424,460

Budget Detail - By Committee

Note: (-) Net Expenditure means Income is greater than Expenditure

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	
<u>Personnel</u>						
401 Staffing & Staff Costs						
4000 Staff Costs (re-allocated)	-638,685	-681,905	-681,905	-681,905	-730,991	
4001 Salaries & Wages	520,758	541,680	541,680	541,680	577,374	
4005 Employers NIC	39,159	42,621	42,621	42,621	46,731	
4006 Employers S/Ann	78,768	97,604	97,604	97,604	106,886	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
OverHead Expenditure						
401 Net Expenditure	0	0	0	0	0	
Personnel - Expenditure	0	0	0	0	0	
Income	0	0	0	0	0	
Net Expenditure	0	0	0	0	0	

Budget Detail - By Committee

Note: (-) Net Expenditure means Income is greater than Expenditure

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
3020 Catering Supplies	11,002	8,000	8,000	8,000	8,000	8,000
Direct Expenditure	11,002	8,000	8,000	8,000	8,000	8,000
1009 Rent Rec'd - Museum Notional	4,500	4,500	4,500	4,500	4,500	4,500
1010 Rent Received - 3rd Party	10,700	9,033	9,033	9,533	11,033	11,033
1011 Rent Received - Internal CTC	17,017	17,017	17,017	17,017	17,017	17,017
1013 Letting Income - Grand Hall	27,634	27,000	27,000	30,000	30,400	30,400
1014 Letting Income - Bridestones	9,640	12,000	12,000	12,000	13,200	13,200
1015 Letting Income -Spencer Suite	3,119	4,500	4,500	5,500	4,950	4,950
1016 Letting Income - Brasserie	15,000	15,000	15,000	15,000	15,000	15,000
1018 Letting Income - Cambell Suite	1,545	0	0	2,851	0	0
1021 Letting Income - Internal	10,898	8,000	8,000	8,000	8,000	8,000
1022 Letting Income - F&F	0	0	0	500	5,000	5,000
1030 TIC Service charges	1,480	1,600	1,600	1,700	1,600	1,600
1035 Service Charges - Brasserie	3,347	1,300	1,300	4,600	4,000	4,000
1051 Catering Sales	11,227	8,000	8,000	8,000	8,000	8,000
Total Income	116,107	107,950	107,950	119,201	122,700	122,700
221 Net Expenditure	58,431	63,070	65,873	55,280	69,806	69,806
Town Hall and Assets - Expenditure	174,538	171,020	173,823	174,481	192,506	192,506
Income	116,107	107,950	107,950	119,201	122,700	122,700
Net Expenditure	58,431	63,070	65,873	55,280	69,806	69,806

Note : Budget Calculation 2018/19

	<u>Last Year</u>		<u>Current Year</u>		<u>Next Year</u>	
	Actual	Agreed Budget	Revised Budget	Projected Actual	Next Year Budget	Next Year Budget
Total Budget Expenditure	1,338,126	1,283,572	1,283,572	1,311,460	1,343,644	1,343,644
Income	1,342,216	1,283,572	1,283,572	1,328,612	1,343,644	1,343,644
Net Expenditure	-4,091	0	0	-17,152	0	0

Congleton Town Council

Internal Audit Report 2017-18: First Interim

Adrian Shepherd-Roberts

For Auditing Solutions Ltd

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to Congleton Town Council since 2003.

This report sets out the work undertaken in relation to the 2017-18 financial year, during our visit on 12th October 2017, together with the matters arising and recommendations for action, where appropriate.

Internal Audit Approach

In undertaking our review for the year, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We have concluded that, on the basis of the programme of work we have undertaken to date, the Council has maintained adequate and effective internal control arrangements during the year.

We ask that members consider the content of this report and acknowledge that the report has been reviewed by Council.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. To that end, we have: -

- Ensured that the ledger remains in balance at the present date;
- Verified the opening trial balance for 2017-18 to the Statement of Accounts and Annual Return for 2016-17 to ensure that the closing balances have been brought forward accurately and completely;
- Checked and agreed transactions in the Council's main bank account cashbooks to the relevant RBS Bank statements for April and August 2017;
- Checked and agreed for the same two months, all inter account "sweep" transfers between the current and high interest bank account;
- Examined and verified the accuracy of transactions in the Council's mayoral charity bank account cashbooks for the year to August 2017, combined current and deposit accounts as at 30th April and 31st August 2017 to ensure that no long-standing uncleared cheques or other anomalous entries exist.

Conclusions

We are pleased to report that no issues have been identified in this area warranting further comment. We will undertake further work in this area future visits.

Review of Corporate Governance

Our objective is to ensure that the Council has robust corporate governance documentation in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. We noted previously that an updated Corporate Business Plan had been prepared and have examined the content accordingly.

We note that the Standing Orders were adopted in June 2017 with an updated version of the Financial Regulations approved in July 2015.

We have commenced our review of the minutes of the Full Council and Standing Committees, excluding Planning, to ensure that no actions of an ultra vires nature are being either considered or have been actioned, whilst also ensuring that the Council's finances remain at a healthy level to provide appropriate funds for future planned development and current revenue spending plans. We also note that, as previously, various grants have been approved for payment during the current year.

Conclusions

There are no matters requiring formal comment or recommendation in this area of our review process. We will undertake further work in this area at future visits.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- An official order has been raised in each and every case where one would be expected;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have commenced work in this area examining a sample of payments individually in excess of £3,500 plus every 35th payment processed in the year to August 2017 totalling £204,649 and equating to 52% by value of all non-pay related expenditure.

We have also examined the periodically prepared and submitted VAT return to HMRC to June 2017 agreeing sample detail to the underlying Omega control account.

Conclusions

We are pleased to report that no issues have been identified in this area. We will extend the test sample for the remainder of the year at future visits and also ensure the accurate disclosure of the year-end balance in the Accounts and Annual Return.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage any such risks identified in order to minimise the opportunity for their coming to fruition.

Risk assessment registers are in place and they are subject to routine annual review and update. We note that the Business Risk Assessment was approved by Finance & Policy Committee in February 2017 and it will again be reviewed before the end of this financial year.

We noted at a previous visit that an external agent for Health and Safety and HR Services Ansa Environmental Services Ltd has been appointed.

Zurich Municipal continues to provide the Council's insurance cover: we have examined the current year's schedule (to May 2018) and consider it meets the current needs of the Council appropriately with Employer's liability set at £10 million and Public Liability cover set at £15 million and Fidelity Guarantee cover at £1.0 million.

Conclusions

We are pleased to report that no issues have been identified in this area warranting further comment currently. We will undertake further work at future visits. We take this opportunity to remind the Chief Officer and members of the now mandatory requirement for financial and associated risk registers to be the subject of at least annual review and formal adoption by the Full Council.

Precept Determination and Budgetary Control

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount of the precept placed on the Unitary Authority, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans. We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

The Council will commence consideration of the 2018-19 budgetary requirements later this autumn and we shall consider the action taken and outcomes, together with the approved level of precept at a future visit.

We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

Conclusions

We have been advised that the Council are to formally consider and finalise its budget and precept requirements for 2018-19 later in the financial year. Consequently, we shall review this area further at our final visit, also examining the year's budget outturn, following up any significant variances and obtaining appropriate explanations: we shall also consider the appropriateness of retained reserves to meet the Council's ongoing revenue spending requirements and any development aspirations.

Review of Income

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure that all income due to the Council is identified and invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies. We have: -

- Examined the “Aged debtors schedule” generated by the accounting software and are pleased to record that there are no significant issues arising with regard to long-standing debts of which officers and members are unaware.

We have also reviewed the nominal ledger detailed transaction reports for income items for the year to August 2017 to ensure that no obvious coding errors or other anomalous entries are apparent and are pleased to record that none are in evidence.

Conclusions

We are pleased to record that there are no significant issues in this area. We will undertake further work at future visits.

Petty Cash Account and Credit Card

The Council operates a limited petty cash account at the Town Hall on an imprest basis with reimbursement of expenditure incurred at regular intervals topping the cash balance back to the approved level of £200.

We have by reference to transactions in October 2017: -

- Verified that all payments were suitably supported by a traders invoice or till receipt,
- Noted that sound “internal” vouchers, sequentially numbered and signed by the claimant, are attached to the receipts;
- Verified that VAT is correctly identified with a journal entry made to the Omega control account for periodic recovery;
- Verified and balanced the petty cash to the holding of £200; and
- We have also completed a review of the credit card facility for three months from May to July 2017 and have checked the receipts and subsequent payments by the bank and we are satisfied that this is managed and controlled effectively.

Conclusions

No matters arise in this area of our review.

Salaries and Wages

In examining the Council’s payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further revised from 1st April 2015 in relation to employee percentage bandings. To meet that objective, we have: -

- Ensured that the Council has approved staff pay rates for the financial year, based upon the approved NJC rates:

- Checked and agreed the computation of staff gross and net pay and salary deductions for August 2017, noting the continued use of a local, third party bureau service provider who utilises Sage software for this purpose;
- Checked to ensure that appropriate tax codes and national insurance tables are being applied in the year and that the correct deductions / contributions have been deducted and paid over to HMRC in a timely manner;
- Ensured that the appropriate revised superannuation contribution rates have been applied, also ensuring that the deductions have been paid over to the County Council in a timely manner; and
- Examined a sample of the time sheets and travel expenses supporting payments made through the August 2017 payroll to ensure that they have been approved for payment and processed appropriately.

Conclusions

We are pleased to record that no issues have been identified in this area.

Investments & Loans

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer term basis, in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with the appropriate loan agreements.

The Council holds no specific investments but holds a special Interest account with RBS and a deposit with the Cambridge and Counties Bank.

We have verified the first half-yearly loan repayment to PWLB and the interest free loan from Cheshire East BC by reference to their “invoice” advices as part of the aforementioned expenditure testing.

Conclusions

We are pleased to report that no issues have been identified in this area that warrants any further attention by officers or formal recommendation. We will undertake further work at future visits.