

## Detailed Income &amp; Expenditure by Budget Heading 01/06/2016

Month No: 10

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Administration</b>								
1076 Precept	0	368,093	368,093	0			100.0%	
1077 Concurrent Function Grant	0	3,360	3,360	0			100.0%	
1078 Council Tax Support Grant	0	5,250	5,250	0			100.0%	
1090 Interest Received	0	1,472	1,000	(472)			147.2%	
1100 Grants/S106 Received	0	9,955	0	(9,955)			0.0%	
1110 Wayleaves & Licences	0	139	0	(139)			0.0%	
1900 Miscellaneous Income	0	448	0	(448)			0.0%	
1990 Prior Year Adjustments	0	(7,205)	0	7,205			0.0%	
Administration :- Income	0	381,513	377,703	(3,810)			101.0%	0
4000 Staff Costs	5,767	135,554	167,000	31,446		31,446	81.2%	
4050 Insurance	0	13,059	10,000	(3,059)		(3,059)	130.6%	
4055 Councillor & Staff Training	250	3,519	3,000	(519)		(519)	117.3%	
4060 Advertising & Publicity	450	930	3,500	2,571		2,571	26.6%	
4065 Website	0	3,756	7,500	3,744		3,744	50.1%	
4070 Printing, Stationery, etc.	0	978	1,000	22		22	97.8%	
4075 Photocopier	0	1,837	2,000	163		163	91.9%	
4080 Telephone/Fax/Internet	196	2,392	2,400	8		8	99.7%	
4085 Postage	0	554	800	246		246	69.3%	
4090 Bank Charges	0	631	500	(131)		(131)	126.3%	
4095 Office Equipment & IT	95	6,143	2,500	(3,643)		(3,643)	245.7%	
4100 Subscriptions	0	1,768	3,000	1,232		1,232	58.9%	
4150 Local Council Awards Scheme	0	0	500	500		500	0.0%	
4155 Participatory Budgeting	0	0	1,500	1,500		1,500	0.0%	
4160 Community Involvement	0	0	2,500	2,500		2,500	0.0%	
4165 Youth Projects	0	0	20,000	20,000		20,000	0.0%	
4330 Section 137 Payments	0	400	0	(400)		(400)	0.0%	
4455 Repairs & Maintenance	0	93	0	(93)		(93)	0.0%	
4900 Miscellaneous Expenditure	0	2,106	300	(1,806)		(1,806)	701.9%	
Administration :- Indirect Expenditure	6,758	173,720	228,000	54,280	0	54,280	76.2%	0
Movement to/(from) Gen Reserve	(6,758)	207,793						
<b>110 Professional Fees</b>								
4205 Consultant/Architect/Surveyors	676	10,226	35,000	24,774		24,774	29.2%	
4210 Other Professional Fees	0	3,972	0	(3,972)		(3,972)	0.0%	
Professional Fees :- Indirect Expenditure	676	14,197	35,000	20,803	0	20,803	40.6%	0
Movement to/(from) Gen Reserve	(676)	(14,197)						

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	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>120 Civic</b>								
1120 Mayors Charity Income	360	9,754	0	(9,754)			0.0%	
1200 Lettings & Rental	0	666	0	(666)			0.0%	
1261 QEII90 Income	0	158	0	(158)			0.0%	
<b>Civic :- Income</b>	<b>360</b>	<b>10,577</b>	<b>0</b>	<b>(10,577)</b>				<b>0</b>
4250 Robes & Uniforms	0	957	300	(657)		(657)	319.1%	
4255 Mayor's Sunday	0	1,568	1,500	(68)		(68)	104.5%	
4260 General Civic Exps & Events	0	1,074	1,000	(74)		(74)	107.4%	
4261 QEII90 Events	0	2,741	2,500	(241)		(241)	109.6%	
4265 Mayoral Engagements	84	1,280	3,000	1,720		1,720	42.7%	
4270 Mayors Charity Expenditure	210	10,066	0	(10,066)		(10,066)	0.0%	
4900 Miscellaneous Expenditure	0	48	0	(48)		(48)	0.0%	
<b>Civic :- Indirect Expenditure</b>	<b>294</b>	<b>17,734</b>	<b>8,300</b>	<b>(9,434)</b>	<b>0</b>	<b>(9,434)</b>	<b>213.7%</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>66</b>	<b>(7,156)</b>						
<b>130 Events &amp; Donations</b>								
4305 Town Events	0	5,500	8,200	2,700		2,700	67.1%	
4320 Twinning	0	500	500	0		0	100.0%	
4325 Ad-hoc Donations	0	2,850	5,000	2,150		2,150	57.0%	
<b>Events &amp; Donations :- Indirect Expenditure</b>	<b>0</b>	<b>8,850</b>	<b>13,700</b>	<b>4,850</b>	<b>0</b>	<b>4,850</b>	<b>64.6%</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>(8,850)</b>						
<b>160 May Fayre</b>								
1180 May Fayre Income	0	80	0	(80)			0.0%	
<b>May Fayre :- Income</b>	<b>0</b>	<b>80</b>	<b>0</b>	<b>(80)</b>				<b>0</b>
4350 May Fayre Expenditure	0	187	0	(187)		(187)	0.0%	
<b>May Fayre :- Indirect Expenditure</b>	<b>0</b>	<b>187</b>	<b>0</b>	<b>(187)</b>	<b>0</b>	<b>(187)</b>		<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>(107)</b>						
<b>190 Capital Projects - Tent 1</b>								
1190 Sale of Land	0	3,549,422	3,500,000	(49,422)			101.4%	
<b>Capital Projects - Tent 1 :- Income</b>	<b>0</b>	<b>3,549,422</b>	<b>3,500,000</b>	<b>(49,422)</b>			<b>101.4%</b>	<b>0</b>
4205 Consultant/Architect/Surveyors	0	45,000	250,000	205,000		205,000	18.0%	
4400 Projects	0	0	2,000,000	2,000,000		2,000,000	0.0%	
<b>Capital Projects - Tent 1 :- Indirect Expenditure</b>	<b>0</b>	<b>45,000</b>	<b>2,250,000</b>	<b>2,205,000</b>	<b>0</b>	<b>2,205,000</b>	<b>2.0%</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>3,504,422</b>						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	360	3,941,592	3,877,703	(63,889)			101.6%	
Expenditure	7,728	259,688	2,535,000	2,275,312	0	2,275,312	10.2%	
Net Income over Expenditure	<u>(7,368)</u>	<u>3,681,903</u>	<u>1,342,703</u>	<u>(2,339,200)</u>				
Movement to/(from) Gen Reserve	<u>(7,368)</u>	<u>3,681,903</u>						



**Bank Reconciliation Statement as at 08/02/2017  
for Cashbook 1 - Current Bank Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Account - 59308249	31/01/2017	557	1,023,685.79
			<u>1,023,685.79</u>
<b>Unpresented Cheques (Minus)</b>		<b>Amount</b>	
04/10/2016 14252 Swaines Clothing		442.88	
21/10/2016 14259 National Trust		216.00	
31/10/2016 DD E.On		10.80	
09/01/2017 14298 Dover Town Council		85.00	
16/01/2017 CHARGES Nat West Autopay		10.00	
31/01/2017 14301 HMRC		2,724.21	
31/01/2017 14302 Sevenoaks Mayor's Charity Acco		84.00	
31/01/2017 14304 Burden Bros Agri Ltd		33.34	
31/01/2017 14303 SLCC		250.00	
31/01/2017 14305 D Kenward & Sons		1,130.52	
31/01/2017 14306 Clague Architects		810.90	
31/01/2017 14307 E.On		128.43	
31/01/2017 BACS KCC Pension fund		3,042.73	
31/01/2017 BACS Tenterden Twilight - Laura		1,753.65	
31/01/2017 BACS Belhart Cleaning		976.50	
31/01/2017 BACS Cobra Car Tech		599.99	
31/01/2017 BACS KM Group		540.00	
31/01/2017 BACS Red Alert		379.20	
31/01/2017 BACS Dave Hart		260.00	
31/01/2017 BACS Alpha Surveys Ltd		240.00	
31/01/2017 BACS Bourne Amenity		155.28	
31/01/2017 BACS Astec Computing (UK) Ltd		114.00	
31/01/2017 CORRECTION Mayor's Charity Account		210.13	
08/02/2017 BARCLAY Amazon.co.uk		19.90	
08/02/2017 BARCLAY Parker		86.49	
08/02/2017 BARCLAY Safe Options		85.20	
			<u>14,389.15</u>
			1,009,296.64
<b>Receipts not Banked/Cleared (Plus)</b>			
31/01/2017		210.13	
03/02/2017 101500		2,748.71	
			<u>2,958.84</u>
			1,012,255.48
<b>Balance per Cash Book is :-</b>			<b>1,012,255.48</b>
<b>Difference is :-</b>			<b>0.00</b>

**Cashbook transactions totalling £0.01 or more  
for the period 01/10/2016 to 31/01/2017**

**Payments**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	7	21/10/2016	BACS	CSMitchell	4,800.00
1	Current Bank Account	7	21/10/2016	BACS	Clague Architects	1,900.44
1	Current Bank Account	7	21/10/2016	BACS	Tenterden Twilight - Laura	1,662.72
1	Current Bank Account	7	21/10/2016	BACS	TreeCycle Tree Care	1,056.00
1	Current Bank Account	7	21/10/2016	BACS	TreeCycle Tree Care	720.00
1	Current Bank Account	7	21/10/2016	BACS	Stanley George Ltd.	540.95
1	Current Bank Account	7	21/10/2016	BACS	Homeleigh	212.59
1	Current Bank Account	7	21/10/2016	BACS	Right Guard Security	207.00
1	Current Bank Account	7	21/10/2016	BACS	JKL Clothing	204.10
1	Current Bank Account	7	21/10/2016	BACS	Archer Safety Signs	175.14
1	Current Bank Account	7	21/10/2016	BACS	Culverwells	161.85
1	Current Bank Account	7	21/10/2016	BACS	Paul Haselup	144.00
1	Current Bank Account	7	21/10/2016	BACS	CB Motors	80.57
1	Current Bank Account	7	21/10/2016	BACS	Ashford Borough Council	70.00
1	Current Bank Account	7	21/10/2016	BACS	Pam Smith	63.90
1	Current Bank Account	7	21/10/2016	BACS	Que Website	60.00
1	Current Bank Account	7	21/10/2016	BACS	Woolovers	50.00
1	Current Bank Account	7	21/10/2016	BACS	Pam Smith	49.40
1	Current Bank Account	7	21/10/2016	BACS	Managed Technology Corporation	24.00
1	Current Bank Account	7	26/10/2016	DD	E.On	80.33
1	Current Bank Account	7	26/10/2016	DD	E.On	164.17
1	Current Bank Account	7	31/10/2016	DD	E.On	10.80
1	Current Bank Account	7	25/10/2016	DD	Nat West Bank	14.00
1	Current Bank Account	7	04/11/2016	DD	PHS Group	37.56
1	Current Bank Account	7	01/10/2016	DD	Sage Payroll	33.60
1	Current Bank Account	7	13/10/2016	DD	British Gas	19.64
1	Current Bank Account	7	31/10/2016	DD	Infinity Integrated technologi	155.55
1	Current Bank Account	7	26/10/2016	DD	BT	80.28
1	Current Bank Account	7	12/10/2016	BARCLAY	MemorialBenchesUK	1,099.80
1	Current Bank Account	7	03/10/2016	BACS	Belhart Cleaning	697.50
1	Current Bank Account	7	03/10/2016	BACS	PKF Littlejohn LLP	1,200.00
1	Current Bank Account	7	03/10/2016	BACS	David J Buckett	422.50
1	Current Bank Account	7	03/10/2016	BACS	Claire Gilbert	42.00
1	Current Bank Account	7	03/10/2016	BACS	Right Guard Security	333.60
1	Current Bank Account	7	03/10/2016	BACS	Astec Computing (UK) Ltd	1.68
1	Current Bank Account	7	03/10/2016	BACS	Charles Ashford	250.00
1	Current Bank Account	7	03/10/2016	BACS	KCC Pension fund	3,024.68
1	Current Bank Account	7	04/10/2016	014255	HMRC	2,569.17
1	Current Bank Account	7	04/10/2016	014256	Forrest Fairs	500.00
1	Current Bank Account	7	04/10/2016	014254	D Kenward & Sons	1,650.00
1	Current Bank Account	7	04/10/2016	014257	Godfreys	23,112.05
1	Current Bank Account	7	04/10/2016	014253	Pinecove Nursery	334.50
1	Current Bank Account	7	04/10/2016	014252	Swaines Clothing	442.88
1	Current Bank Account	7	21/10/2016	14264	SSE Southern Electric	354.81
1	Current Bank Account	7	21/10/2016	14263	SSE Southern Electric	533.40
1	Current Bank Account	7	21/10/2016	14262	Swaines Clothing	240.94
1	Current Bank Account	7	21/10/2016	14261	Tenterden Folk Day Trust	700.00
1	Current Bank Account	7	21/10/2016	14260	Webbs Hardware	49.21



**Cashbook transactions totalling £0.01 or more  
for the period 01/10/2016 to 31/01/2017**

**Payments**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	7	21/10/2016	14259	National Trust	216.00
4	Petty Cash	7	01/10/2016	307	Waitrose	3.00
4	Petty Cash	7	04/10/2016	310	Waitrose	3.52
4	Petty Cash	7	14/10/2016	311	Waitrose	4.39
4	Petty Cash	7	17/10/2016	312	Waitrose	14.90
4	Petty Cash	7	27/10/2016	313	Waitrose	4.32
1	Current Bank Account	7	03/10/2016	BACS	Leslie Lipton Ltd	18,000.00
1	Current Bank Account	7	03/10/2016	BACS	KCC Pension fund	3,113.88
1	Current Bank Account	7	03/10/2016	BACS	Tenterden Twilight - Laura	1,662.72
1	Current Bank Account	7	03/10/2016	BACS	Proludic	1,007.02
1	Current Bank Account	7	03/10/2016	BACS	Belhart Cleaning	674.25
1	Current Bank Account	7	03/10/2016	BACS	WS Parsons Ltd.	560.75
1	Current Bank Account	7	03/10/2016	BACS	E.On	221.31
1	Current Bank Account	7	03/11/2016	BACS	Astec Computing (UK) Ltd	114.00
1	Current Bank Account	7	03/11/2016	BACS	London Beach Hotel	40.00
1	Current Bank Account	7	03/11/2016	14266	Pinecove Nursery	68.50
1	Current Bank Account	7	03/11/2016	14265	Tenterden & District Twinning	500.00
1	Current Bank Account	7	03/11/2016	14267	HMRC	2,621.71
1	Current Bank Account	7	09/11/2016	14268	Kent County Council	520.00
1	Current Bank Account	7	03/10/2016	BACS	Ashford Borough Council	1,120.00
1	Current Bank Account	7	01/10/2016	DD	Ashford Borough Council	1,120.00
1	Current Bank Account	7	01/10/2016	DD2	Ashford Borough Council	315.00
1	Current Bank Account	7	01/10/2016	DD3	Ashford Borough Council	92.00
1	Current Bank Account	7	05/10/2016	DD	PHS Group	112.68
1	Current Bank Account	7	05/10/2016	DD	Grenke Leasing	434.63
1	Current Bank Account	7	04/10/2016	14258	HM Revenue & Customs	2,865.95
1	Current Bank Account	7	04/10/2016	14252	Swaines Clothing	442.88
1	Current Bank Account	7	04/10/2016	14253	Pinecove Nursery	334.50
1	Current Bank Account	7	04/10/2016	14254	D Kenward & Sons	1,650.00
1	Current Bank Account	7	04/10/2016	14255	HMRC	2,569.17
1	Current Bank Account	7	04/10/2016	14256	Forrest Fairs	500.00
1	Current Bank Account	7	04/10/2016	14257	Godfrey's Golf & Turf	23,112.05
1	Current Bank Account	7	14/10/2016	DD	KCS Supplies	154.50
1	Current Bank Account	7	10/10/2016	BARCLAY	Amazon.co.uk	16.87
1	Current Bank Account	7	10/10/2016	BARCLAY	Just Lawnmowers	269.00
1	Current Bank Account	7	10/10/2016	BARCLAY	Locks Online	26.80
1	Current Bank Account	7	10/10/2016	BARCLAY	Lights For Fun	202.65
1	Current Bank Account	7	10/10/2016	BARCLAY	Ashford Borough Council	197.93
1	Current Bank Account	7	10/10/2016	BARCLAY	Mission Training	195.00
1	Current Bank Account	7	10/10/2016	BARCLAY	Cayne Andrew	276.84
1	Current Bank Account	7	10/10/2016	BARCLAY	WoodSheets.com	15.15
1	Current Bank Account	7	10/10/2016	BARCLAY	Safety Signs & Notices	90.78
1	Current Bank Account	7	10/10/2016	BARCLAY	CaterKwik	141.23
1	Current Bank Account	7	19/10/2016	DD	Managed Technology Corporation	299.16
1	Current Bank Account	7	19/10/2016	DD	BT	164.16
1	Current Bank Account	7	17/10/2016	CHARGES	Nat West Bank	10.00
1	Current Bank Account	7	25/10/2016	DD	Ashford Borough Council	42.34
1	Current Bank Account	7	25/10/2016	DD	Ashford Borough Council	42.34



**Cashbook transactions totalling £0.01 or more  
for the period 01/10/2016 to 31/01/2017**

**Payments**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	7	26/10/2016	DD	Chubb Fire and safety	40.39
1	Current Bank Account	7	30/10/2016	DD	Autopay Wages	9,512.59
1	Current Bank Account	7	28/10/2016	CHARGES	Nat West Bank	29.00
1	Current Bank Account	7	31/10/2016	DD	KCS Supplies	7.38
1	Current Bank Account	7	31/10/2016	DD	Infinity Integrated technologi	155.55
1	Current Bank Account	7	30/10/2016	CORRECTI	Infinity Integrated technologi	155.55
1	Current Bank Account	7	14/11/2016	14269	Petty Cash	100.00
1	Current Bank Account	7	11/11/2016	14270	RBL Poppy Appeal	400.00
1	Current Bank Account	7	14/11/2016	14271	Dr. L. Bamji	200.00
1	Current Bank Account	7	14/11/2016	14272	Webbs Hardware	101.26
1	Current Bank Account	7	15/11/2016	BACS	WPS Insurance	724.50
1	Current Bank Account	7	15/11/2016	BACS	Rialtas	637.56
1	Current Bank Account	7	15/11/2016	BACS	Mark Mealham	450.00
1	Current Bank Account	7	15/11/2016	BACS	Astra Trading	184.21
1	Current Bank Account	7	15/11/2016	BACS	Stanley George Ltd.	302.88
1	Current Bank Account	7	15/11/2016	BACS	Proludic	281.63
1	Current Bank Account	7	15/11/2016	BACS	Culverwells	204.74
1	Current Bank Account	7	15/11/2016	BACS	Ashford Borough Council	180.00
1	Current Bank Account	7	15/11/2016	BACS	CB Motors	156.50
1	Current Bank Account	7	15/11/2016	BACS	Tenterden Leisure Centre Trust	126.00
1	Current Bank Account	7	15/11/2016	BACS	Tenterden Leisure Centre Trust	126.00
1	Current Bank Account	7	15/11/2016	BACS	JKL Clothing	124.57
1	Current Bank Account	7	15/11/2016	BACS	ForBetterForWorse	90.00
1	Current Bank Account	7	15/11/2016	BACS	Kent & Sussex Plumbing & Heati	78.00
1	Current Bank Account	7	15/11/2016	BACS	Que Website	60.00
1	Current Bank Account	7	15/11/2016	BACS	Homeleigh	53.59
1	Current Bank Account	7	15/11/2016	BACS	Charter Trustees of Margate	52.00
1	Current Bank Account	7	15/11/2016	BACS	Lyreco	51.28
1	Current Bank Account	7	15/11/2016	BACS	Justin Nelson	39.00
1	Current Bank Account	7	15/11/2016	BACS	Lydd Town Mayor's Charity Fund	20.00
1	Current Bank Account	7	15/11/2016	14273	Montalbano / Ciclopi Ltd	870.00
1	Current Bank Account	7	06/12/2016	14274	Heathcroft	38.14
1	Current Bank Account	7	06/12/2016	14275	Lyreco	164.27
1	Current Bank Account	7	06/12/2016	14276	Pinecove Nursery	100.00
1	Current Bank Account	7	06/12/2016	14277	John Page Trailers Ltd	114.00
1	Current Bank Account	7	06/12/2016	14279	Southern Water	45.63
1	Current Bank Account	7	06/12/2016	14280	Mayor of Faversham's Charity F	60.00
1	Current Bank Account	7	06/12/2016	14281	The Lord Mayor's Ball (Canterb	140.00
1	Current Bank Account	7	06/12/2016	14282	Mr. P. Laird	30.00
1	Current Bank Account	7	06/12/2016	14283	Kent Assoc of Local Councils	144.00
1	Current Bank Account	7	06/12/2016	14284	HMRC	2,895.80
1	Current Bank Account	7	06/12/2016	14285	KCC	750.00
1	Current Bank Account	7	06/12/2016	14286	Tenterden & District Horticult	23.85
1	Current Bank Account	7	06/12/2016	14288	Tenterden Operatic & Dramatic	200.00
1	Current Bank Account	7	06/12/2016	BACS	WebBox Digital	3,787.20
1	Current Bank Account	7	06/12/2016	BACS	KCC Pension fund	3,216.41
1	Current Bank Account	7	06/12/2016	BACS	Tenterden Twilight - Laura	1,623.75
1	Current Bank Account	7	06/12/2016	BACS	Tenterden Twilight - Laura	103.92



**Cashbook transactions totalling £0.01 or more  
for the period 01/10/2016 to 31/01/2017**

**Payments**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	7	06/12/2016	BACS	Green Balance	760.00
1	Current Bank Account	7	06/12/2016	BACS	Bourne Amenity	390.00
1	Current Bank Account	7	06/12/2016	BACS	Bourne Amenity	337.50
1	Current Bank Account	7	06/12/2016	BACS	Belhart Cleaning	674.25
1	Current Bank Account	7	06/12/2016	BACS	Right Guard Security	69.00
1	Current Bank Account	7	06/12/2016	BACS	Right Guard Security	243.60
1	Current Bank Account	7	06/12/2016	BACS	WS Parsons Ltd.	294.97
1	Current Bank Account	7	06/12/2016	BACS	Mid Kent Training	210.00
1	Current Bank Account	7	06/12/2016	BACS	A. Olorunso	200.00
1	Current Bank Account	7	06/12/2016	BACS	Station Z	150.00
1	Current Bank Account	7	06/12/2016	BACS	Kent IT	135.00
1	Current Bank Account	7	06/12/2016	BACS	Astec Computing (UK) Ltd	114.00
1	Current Bank Account	7	06/12/2016	BACS	Mayor's Charity Fund (Margate)	90.00
1	Current Bank Account	7	06/12/2016	BACS	Dolphin Lifts	90.00
1	Current Bank Account	7	06/12/2016	BACS	Que Website	60.00
1	Current Bank Account	7	06/12/2016	BACS	RBLI	56.83
1	Current Bank Account	7	06/12/2016	BACS	WPS Insurance	12.23
1	Current Bank Account	7	30/11/2016	DD	Natwest	44.84
1	Current Bank Account	7	28/11/2016	DD	E.On	211.62
1	Current Bank Account	7	28/11/2016	DD	E.On	247.54
1	Current Bank Account	7	25/12/2016	DD	Chubb Fire and safety	40.39
1	Current Bank Account	7	16/12/2016	DD	Sage Payroll	33.60
1	Current Bank Account	7	15/12/2016	DD	South East Water	16.71
1	Current Bank Account	7	14/11/2016	DD	Infinity Integrated technologi	157.30
1	Current Bank Account	7	09/12/2016	BARCLAY	Post Office Ltd	2.37
1	Current Bank Account	7	09/12/2016	BARCLAY	The Plastic People	189.32
1	Current Bank Account	7	09/12/2016	BARCLAY	Prime 4 Print	34.64
1	Current Bank Account	7	09/12/2016	BARCLAY	IPS International	876.00
1	Current Bank Account	7	09/12/2016	BARCLAY	Post Office Ltd	220.00
1	Current Bank Account	7	09/12/2016	BARCLAY	Workwear Express	43.27
1	Current Bank Account	7	09/12/2016	BARCLAY	Land Registry	29.94
1	Current Bank Account	8	01/11/2016	DD	Ashford Borough Council	1,120.00
1	Current Bank Account	8	01/11/2016	DD2	Ashford Borough Council	315.00
1	Current Bank Account	8	01/11/2016	DD3	Ashford Borough Council	92.00
1	Current Bank Account	8	04/11/2016	CHAPS	HMRC	697,203.90
1	Current Bank Account	8	16/11/2016	DD	KCS Supplies	43.20
1	Current Bank Account	8	16/11/2016	DD	Sage Payroll	33.60
1	Current Bank Account	8	15/11/2016	DEBIT	Nat West Bank	10.80
1	Current Bank Account	8	15/11/2016	BACS	Astra Trading	136.29
1	Current Bank Account	8	15/11/2016	BACS	Astra Trading	123.40
1	Current Bank Account	8	15/11/2016	BACS	Stanley George Ltd.	60.22
2	Savings Account	8	23/11/2016	CHAPS	Current Bank Account	2,200,000.00
1	Current Bank Account	8	24/11/2016	BACS	Claire Gilbert	1,268.88
1	Current Bank Account	8	25/11/2016	BACS	David Bournier	1,395.31
1	Current Bank Account	8	25/11/2016	BACS	Robert Parham	1,475.32
1	Current Bank Account	8	25/11/2016	BACS	Lee Jarvis	1,613.31
1	Current Bank Account	8	25/11/2016	BACS	Andy Corcoran	1,039.59
1	Current Bank Account	8	25/11/2016	BACS	Phil Burgess	2,293.84



**Cashbook transactions totalling £0.01 or more  
for the period 01/10/2016 to 31/01/2017**

**Payments**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	8	25/11/2016	BACS	Rowan Painter	709.72
1	Current Bank Account	8	29/11/2016	CHAPS	CCLA	500,000.00
1	Current Bank Account	8	29/11/2016	CHAPS	Nationwide	600,000.00
1	Current Bank Account	8	29/11/2016	CHAPS	Natwest CHAPS charge	23.00
1	Current Bank Account	8	29/11/2016	CHAPS	Natwest CHAPS charge	23.00
1	Current Bank Account	8	25/11/2016	DD	Nat West Bank	14.00
1	Current Bank Account	8	25/11/2016	DD	Ashford Borough Council	42.34
1	Current Bank Account	8	25/11/2016	DD	Ashford Borough Council	42.34
1	Current Bank Account	8	21/12/2016	14294	Mr M Lyne	80.00
1	Current Bank Account	8	21/12/2016	14293	The Tuesdays	200.00
1	Current Bank Account	8	21/12/2016	14291	Mrs E Daley	33.72
1	Current Bank Account	8	21/12/2016	14292	Mayor of Faversham's charity f	85.00
1	Current Bank Account	8	21/12/2016	14296	HMRC	2,987.08
1	Current Bank Account	8	21/12/2016	14295	Webbs Hardware	31.82
1	Current Bank Account	8	21/12/2016	14290	Pinecove Nursery	126.00
1	Current Bank Account	8	21/12/2016	BACS	Leslie Lipton Ltd	18,000.00
1	Current Bank Account	8	21/12/2016	BACS	KCC Pension fund	3,127.31
1	Current Bank Account	8	21/12/2016	BACS	Tenterden Twilight - Laura	1,701.69
1	Current Bank Account	8	21/12/2016	BACS	Little Silver Country Hotel	1,570.00
1	Current Bank Account	8	21/12/2016	BACS	Rye Roofing	840.00
1	Current Bank Account	8	21/12/2016	BACS	Initial Washroom Hygiene	743.56
1	Current Bank Account	8	21/12/2016	BACS	Clague Architects	810.90
1	Current Bank Account	8	21/12/2016	BACS	Right Guard Security	649.06
1	Current Bank Account	8	21/12/2016	BACS	Stanley George Ltd.	424.85
1	Current Bank Account	8	21/12/2016	BACS	Belhart Cleaning	387.50
1	Current Bank Account	8	21/12/2016	BACS	ThyssenKrupp Elevators UK Ltd.	259.54
1	Current Bank Account	8	21/12/2016	BACS	Dolphin Lifts Kent Ltd	150.00
1	Current Bank Account	8	21/12/2016	BACS	Red Alert Security Technology	133.20
1	Current Bank Account	8	21/12/2016	BACS	Tenterden Leisure Centre Trust	126.00
1	Current Bank Account	8	21/12/2016	BACS	CB Motors Kent Ltd	123.09
1	Current Bank Account	8	21/12/2016	BACS	Astec Computing (UK) Ltd	114.00
1	Current Bank Account	8	21/12/2016	BACS	Archant Community Media Ltd	94.50
1	Current Bank Account	8	21/12/2016	BACS	E O Culverwell Ltd	8.42
1	Current Bank Account	8	21/12/2016	14289	Ciclopi Ltd	200.00
1	Current Bank Account	8	12/01/2017	14299	Safeplay Installations Ltd	540.00
1	Current Bank Account	8	09/01/2017	14298	Dover Town Council	85.00
1	Current Bank Account	8	12/01/2017	14297	Webbs Hardware	86.25
1	Current Bank Account	8	12/01/2017	BACS	Kent & Sussex Plumbing & Heati	2,958.00
1	Current Bank Account	8	12/01/2017	BACS	C S Mitchell Ltd	1,114.80
1	Current Bank Account	8	12/01/2017	BACS	Mr. D. Waters	300.00
1	Current Bank Account	8	12/01/2017	BACS	Right Guard Security	236.10
1	Current Bank Account	8	12/01/2017	BACS	Clague Architects	139.11
1	Current Bank Account	8	12/01/2017	BACS	St Mildreds Church	126.01
1	Current Bank Account	8	12/12/2016	BACS	Tenterden Leisure Centre Trust	126.00
1	Current Bank Account	8	12/01/2017	BACS	Stanley George Ltd.	124.39
1	Current Bank Account	8	12/01/2017	BACS	Lyreco UK Ltd	107.40
1	Current Bank Account	8	12/01/2017	BACS	Mrs. K. Butler	100.00
1	Current Bank Account	8	12/01/2017	BACS	Pam Smith	61.44



**Cashbook transactions totalling £0.01 or more  
for the period 01/10/2016 to 31/01/2017**

**Payments**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	8	12/01/2017	BACS	Que Website	60.00
1	Current Bank Account	8	12/01/2017	BACS	Geerings	30.66
1	Current Bank Account	8	12/01/2017	BACS	CB Motors	25.61
1	Current Bank Account	9	01/12/2016	DD	Ashford Borough Council	1,120.00
1	Current Bank Account	9	01/12/2016	DD2	Ashford Borough Council	315.00
1	Current Bank Account	9	01/12/2016	DD3	Ashford Borough Council	92.00
1	Current Bank Account	9	06/12/2016	14287	Lindy Bates	119.31
1	Current Bank Account	9	15/12/2016	BACS	Nat West Bank	14.40
1	Current Bank Account	9	20/12/2016	DD	Managed Technology Corporation	328.62
4	Petty Cash	9	01/12/2016	314	Post Office Ltd	1.74
4	Petty Cash	9	01/12/2016	315	Waitrose	3.50
4	Petty Cash	9	01/12/2016	316	The Original Factory Shop	15.00
4	Petty Cash	9	01/12/2016	317	Waitrose	11.00
4	Petty Cash	9	01/12/2016	318	Post Office Ltd	2.37
4	Petty Cash	9	01/12/2016	319	Tesco	15.00
4	Petty Cash	9	01/12/2016	320	The Original Factory Shop	6.00
4	Petty Cash	9	01/12/2016	321	Waitrose	4.74
4	Petty Cash	9	01/12/2016	322	The Original Factory Shop	16.00
4	Petty Cash	9	01/12/2016	323	Post Office Ltd	1.74
4	Petty Cash	9	01/12/2016	324	Nutmeg Delicatessen	11.55
4	Petty Cash	9	01/12/2016	325	Post Office Ltd	1.74
4	Petty Cash	9	01/12/2016	326	Ikea	10.00
4	Petty Cash	9	01/12/2016	327	Waitrose	2.93
1	Current Bank Account	9	23/12/2016	DD	Autopay Wages	10,990.30
4	Petty Cash	9	01/12/2016	328	Waitrose	5.91
1	Current Bank Account	9	28/12/2016	CHARGES	Charges	10.00
4	Petty Cash	9	01/12/2016	329	Tesco	2.50
1	Current Bank Account	9	28/12/2016	DD	Ashford Borough Council	84.68
4	Petty Cash	9	01/12/2016	330	Waitrose	4.32
4	Petty Cash	9	01/12/2016	331	Waitrose	0.89
4	Petty Cash	9	01/12/2016	332	Poundstretcher	4.49
4	Petty Cash	9	01/12/2016	333	Waitrose	1.00
4	Petty Cash	9	01/12/2016	334	Post Office Ltd	3.95
4	Petty Cash	9	01/12/2016	335	Post Office Ltd	2.00
1	Current Bank Account	9	28/12/2016	DD	KCS Supplies	284.64
1	Current Bank Account	9	29/12/2016	DD	E.On	445.54
1	Current Bank Account	9	29/12/2016	DD	E.On	219.88
1	Current Bank Account	9	29/12/2016	DD	E.On	5.27
1	Current Bank Account	9	29/12/2016	DD	Chubb Fire and safety	40.39
1	Current Bank Account	9	30/12/2016	DD	Infinity Integrated technologi	156.26
1	Current Bank Account	9	30/12/2016	CHARGES	Nat West Bank	28.65
1	Current Bank Account	9	17/01/2017	14300	Petty Cash	100.00
1	Current Bank Account	10	31/01/2017	14301	HMRC	2,724.21
1	Current Bank Account	10	31/01/2017	14302	Sevenoaks Mayor's Charity Acco	84.00
1	Current Bank Account	10	31/01/2017	14304	Burden Bros Agri Ltd	33.34
1	Current Bank Account	10	31/01/2017	14303	SLCC	250.00
1	Current Bank Account	10	31/01/2017	14305	D Kenward & Sons	1,130.52
1	Current Bank Account	10	31/01/2017	14306	Clague Architects	810.90



**Cashbook transactions totalling £0.01 or more  
for the period 01/10/2016 to 31/01/2017**

**Payments**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	10	31/01/2017	14307	E.On	128.43
1	Current Bank Account	10	31/01/2017	BACS	KCC Pension fund	3,042.73
1	Current Bank Account	10	31/01/2017	BACS	Tenterden Twilight - Laura	1,753.65
1	Current Bank Account	10	31/01/2017	BACS	Belhart Cleaning	976.50
1	Current Bank Account	10	31/01/2017	BACS	Cobra Car Tech	599.99
1	Current Bank Account	10	31/01/2017	BACS	KM Group	540.00
1	Current Bank Account	10	31/01/2017	BACS	Red Alert	379.20
1	Current Bank Account	10	31/01/2017	BACS	Dave Hart	260.00
1	Current Bank Account	10	31/01/2017	BACS	Alpha Surveys Ltd	240.00
1	Current Bank Account	10	31/01/2017	BACS	Bourne Amenity	155.28
1	Current Bank Account	10	31/01/2017	BACS	Astec Computing (UK) Ltd	114.00
3	Mayor's Charity Account	10	31/01/2017	000165	Current Bank Account	210.13
1	Current Bank Account	10	31/01/2017	CORRECTI	Mayor's Charity Account	210.13
1	Current Bank Account	10	24/01/2017	DD	British Gas	32.50
1	Current Bank Account	10	26/01/2017	DD	BT	80.28
1	Current Bank Account	10	30/01/2017	DD	E.On	301.34
1	Current Bank Account	10	30/01/2017	DD	E.On	493.94
1	Current Bank Account	10	31/01/2017	DD	Infinity Integrated technologi	155.14
3	Mayor's Charity Account	10	31/01/2017	210.13	Tenterden Town Council	210.13

**Receipts**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	Current Bank Account	6	14/10/2016	1,345.22
1	Current Bank Account	7	04/11/2016	340.05
1	Current Bank Account	7	11/11/2016	1,832.36
1	Current Bank Account	7	03/10/2016	464.23
1	Current Bank Account	7	03/10/2016	3,525.00
1	Current Bank Account	7	17/10/2016	80.00
1	Current Bank Account	7	17/10/2016	20.00
1	Current Bank Account	7	17/10/2016	60.00
1	Current Bank Account	7	20/10/2016	89.96
1	Current Bank Account	7	20/10/2016	20.63
1	Current Bank Account	7	12/10/2016	162.50
1	Current Bank Account	7	14/10/2016	20.00
1	Current Bank Account	7	17/10/2016	100.00
1	Current Bank Account	7	21/10/2016	30.00
1	Current Bank Account	7	27/10/2016	1,279.70
1	Current Bank Account	7	30/10/2016	20.63
4	Petty Cash	7	14/11/2016	100.00
1	Current Bank Account	7	18/11/2016	704.90
1	Current Bank Account	7	05/12/2016	885.49
1	Current Bank Account	7	01/11/2016	3,525.00
1	Current Bank Account	7	01/11/2016	80.00
1	Current Bank Account	8	11/11/2016	590.00
1	Current Bank Account	8	11/11/2016	22.50
1	Current Bank Account	8	14/11/2016	164.94
1	Current Bank Account	8	15/11/2016	105.00

**Cashbook transactions totalling £0.01 or more  
for the period 01/10/2016 to 31/01/2017**

**Receipts**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	Current Bank Account	8	15/11/2016	191.26
1	Current Bank Account	8	17/11/2016	150.00
1	Current Bank Account	8	23/11/2016	2,200,000.00
1	Current Bank Account	8	21/11/2016	80.00
6	CCLA	8	29/11/2016	500,000.00
7	Nationwide	8	29/11/2016	600,000.00
1	Current Bank Account	8	23/12/2016	471.99
1	Current Bank Account	8	06/01/2017	782.37
1	Current Bank Account	8	18/01/2017	789.86
1	Current Bank Account	8	01/12/2016	3,525.00
1	Current Bank Account	8	02/12/2016	267.50
1	Current Bank Account	8	05/12/2016	320.00
1	Current Bank Account	9	06/12/2016	37.50
1	Current Bank Account	9	06/12/2016	195.00
1	Current Bank Account	9	06/12/2016	480.00
1	Current Bank Account	9	09/12/2016	1,360.94
1	Current Bank Account	9	14/12/2016	194.93
4	Petty Cash	9	17/01/2017	100.00
1	Current Bank Account	10	31/01/2017	210.13
3	Mayor's Charity Account	10	31/01/2017	210.13



**Finance & General Purposes Committee 20<sup>th</sup> February 2017**  
**Employer's Contribution to Pension Scheme**  
**Agenda Item 9**

The Town Council subscribes to the Local Government Pension Scheme (LGPS) on behalf of its employees.

This is a "guaranteed benefit" scheme and as such contributions need to be reviewed to ensure that benefit is achieved. The scheme's investment performance is therefore reviewed every 3 years.

The attached extract of an e-mail from KCC, who administer our scheme, gives details of the new contribution for TTC which will be set at 18% from April 2017, a reduction of 3.9% from the current rate.

This will result in a substantial saving of around £8,000 p.a.

**Proposal: Information only**



Phil Burgess  
Town Clerk

Impact on Crime and Disorder	:	None
Impact on Bio-diversity	:	None
Budgetary Impact	:	Beneficial

"Dear Colleague

Please find attached your 2016 valuation report.

This reports sets out your valuation results, including the level of employer contributions payable for 2017/2018, 2018/2019 and 2019/2020.

Please can you ensure this is shared with your colleagues as necessary.

You will see in your case your new employer contribution is **18%** of payroll effective from **1 April 2017**.

Your new monthly return (Pen 4/1) will be available on our website from **1 April 2017** and you must ensure you begin deducting employer contributions at this rate in the new financial year."

## **Tenterden Town Council**

### **Interim Internal Audit Report for the year ended 31 March 2017**

I am pleased to report to Councillors of Tenterden Town Council (the "Council") that I have completed the interim internal audit of the Council's records for the financial period to 30 September 2016, following my audit visit on 9 November 2016.

Members should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Members of the Council to guard against such events, but if during the course of my audit testing such events are discovered I am duty bound to disclose such events to the Council.

I would like to take this opportunity to thank the Town Clerk, Mr Phil Burgess and Mr Robert Parham (Deputy Town Clerk) for their assistance given to me during my audit visits.

#### **Previous Audits:**

##### External Audit 2015-16

The external auditor, PKF Littlejohn LLP, signed off Section 3 of the Annual Return for the year ended 31 March 2016 on 27<sup>th</sup> September 2016. There were a couple of "except for" matters raised by the Auditor concerning the year-end reconciliations and additional information required to support the differences between Boxes 7 & 8 on the Accounting Statements. There were also some "other matters" not affecting the audit opinion.

##### Year-end Internal Audit 2015-16

There are no matters to raise from my Year-end Internal Audit Report for 2015-16 that are not covered elsewhere in this Report. My Year-end Report was discussed at the F&GP meeting held on 17 Oct 2016 (Min 3573).

#### **Interim Internal Audit 2016-17:**

##### **Findings**

This visit concentrated on the payment of invoices and payroll arrangements linked to the introduction of the new accounting arrangements. Other areas included the website, the banking/investment arrangements for the sums of money to be received from the TENT 1 project.

Following my visit there are some observations I wish to bring to Members' attention. The structure of my Report is different this year, which I hope makes it easier to read and provides a fuller picture of the areas audited. There is a separate template based on my Audit Plan with notes of my findings.



**Website:**

In previous Audit Reports I, have mentioned the Transparency Code arrangements that became mandatory for the smaller parish councils with an annual turnover below £25,000 from 1 April 2015. For Towns like Tenterden the Code requirements are not mandatory, but are expected to follow the Code and is recommended practice. I suspect that the Code will become mandatory for all levels of parish and town councils eventually. It is mandatory for all authorities above the £6.5m pa threshold, i.e. all district/borough/unitary/county councils although the Code requirements are different. Essentially it is all about improving the information available to the residents and electorate, making councils more accountable and transparent. My "mission" is to encourage my clients to embrace the Code, which requires a lot more information to be posted to a council website, by the creation of an on-line "electronic filing cabinet". The Town Clerk and his two office based colleagues have effectively created an electronic filing cabinet on the "office network", whereby they can view each other's files and work areas, although the Town Clerk encrypts some confidential staffing files.

I am pleased to see that the agendas, supporting papers and the minutes of every council/committee have been uploaded to the website, which is one of the main requirements of the Transparency Code for the smaller authorities. As Councillors, will know there is in addition audio recordings of the more recent meetings available on the website. The Council's approved policies and procedures are also on the website, including like Financial Regulations and Standing Orders, under the "download" tab on the website. The Town Clerk has also complied with the new publication regime for the Annual Return, which requires the "un-audited" Annual Return to be published immediately after it has been approved by the Council and when the Audited Return is sent back the Section 3 (External Auditor certificate and report) must be posted on the official noticeboards and the Council's website. The Annual Returns must be available for "public access" for a period of 5 years from the date of publication (as per Accounts & Audit Regulations 2015). The easiest and probably the preferred means of public access is via your website. Annual Returns from 2013-14 can be viewed via the "download" tab.

By the creation of the "electronic filing cabinet" Councillors can have access to all these documents as well. I appreciate that not all Councillors may have access to a computer or wish to and the same applies to the electorate, but that cannot be avoided.

In my Year-end Audit Report, I commented on the new website managed by Que and how easy it was to navigate and has a very informative Members page showing a photograph of each Councillor with contact details and a link to the Register of Interests (Disclosable Pecuniary Interest's [DPI's]). However, I noticed in the Minutes the debate about a new Town Council website and the decision by the F&GP Committee to appoint WebBox Digital to create a new website for the Town Council, Min 3569 (e) – 17 Oct 2016, following extensive work by the Website Sub-committee including presentations from the short-listed companies. I look forward to viewing an even better website in the future.

**Risk Management/Insurance/Asset Register:**

I have previously reported on the good risk management arrangements in place utilising the two full-time maintenance staff to carry out much of the weekly inspection work and keeping a watchful eye on other



potential risks. The Fidelity Guarantee element of the insurance Long Term Agreement (LTA) with Aviva has been reviewed in the light of the receipts of the TENT 1 monies. The cover is now £4.656m as from 16 August 2016.

The Town Clerk has established a very detailed Asset Register, which is a "living document" as it should be updated as and when a new asset is purchased/acquired or when an old asset is sold/disposed of. The asset values as reported on the Annual Return had a value of £4,390,904 as at 31 March 2016. In time this is likely to alter with the application of the TENT 1 monies.

The compilation of a digital photographic record of the assets is work-in-progress, but will help to support any future insurance claims.

#### **Budgetary Control/Cashbook:**

The financial reporting arrangements to the F&GP Committee are largely unchanged, but the Committee now receives financial reports generated from the RBS Omega financial package. The F&GP have discussed the proposals for the Budget and Precept Requirement for 2017-18, with a final meeting planned for 19 December 2016 (proposed Precept is £335,700).

The Council has established a Participatory Budgeting sub-committee to oversee the use of monies allocated to the sub-committee from the proceeds of the land sale associated with the Tent 1 development. The consultants (the Lipton Group) appointed to carry out the public consultations sessions have been reporting back to the sub-committee and there has been positive feedback about the professionalism of the consultants.

#### **Reserves & Banking Arrangements:**

The F&GP Committee considered the earmarked reserves for 2016-17 at its meeting held on 28 November 2016 (Min 3586) agreeing a total of £333,212 including £90,369 in the General Reserve, although it was agreed to allocate £35,000 each to East Cross Garden and the Kiosk on Tenterden Recreation Ground. This leaves just £20,369 in the General Reserve, which is quite low for a Council, approx. 7% of the annual expenditure planned for 2017-18, although the earmarked funds do include substantial sums for playground maintenance and general maintenance. Part of the annual Budget and Precept setting process usually involves a review of the adequacy of the ear-marked and General Reserve, when the F&GP Committee could decide to recommend to Council revisions to the levels of reserves including those held in the ear-marked reserves as circumstances do change overtime.

The F&GP considered the advice of an independent financial adviser on where to invest the receipts arising from the sale of the land holdings forming part of the TENT 1 development at its meeting held on 25 July 2016 (Min 3542). As at 30 Sept 2016, £3.757m was in the Santander Bank Account and £1.04m in the NatWest current account. Plans to invest in the CCLA and "one-year" bonds had not been actioned. **Post Audit Note:** The Town Clerk has since updated me on the further Independent financial advice received in mid-November 2016. The Town Clerk has instigated 1-year bond investments with Nationwide and Lloyds Bank (£600,000 each) and a £500,000 initial investment with



CCLA. Further investment will be considered, although some of the proposed capital projects will require funding during 2017, which could restrict investment opportunities.

David J Buckett CPFA DMS

19 December 2016

## TENTERDEN TOWN COUNCIL

### Finance & General Purposes Committee - background for agenda item 13 on 20 February 2017

#### TOWN CLERK'S AUTHORITY AND ABILITY TO ACT

##### *Background*

The Town Clerk has indicated that there are occasions when he needs to be able to obtain professional (and, I suggest, practical) advice and assistance – and pay for it – without needing to get authority from a committee or the council in advance.

While the clerk is the council's "proper officer" and therefore has ostensible authority to act for the council and in its name (subject to justifying his acts afterwards), this is of little use if his hands are in fact tied by the financial regulations.

For instance, Financial Regulation 4.5 states –

4.5. The clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out to pay for repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to the Clerk's Emergency Limit [£1,000]. The Clerk shall report such action to the appropriate chairman as soon as possible and to the council as soon as practicable thereafter.

However, this is very restrictive, unless "for other work" is interpreted very widely, instead of *sui generis* as would normally be the case.

##### *Proposal*

I propose that -

1. The council considers amending the wording to read along the following lines –

4.5. The clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement is appropriate, whether or not there is any budgetary provision for the expenditure, subject to the Clerk's Emergency Limit [£1,000]. The Clerk shall report such action to the appropriate chairman as soon as possible and to the council as soon as practicable thereafter.
2. The council considers whether the £1,000 limit is appropriate – this would normally be reviewed each year anyway, so this part of the proposal is merely highlighting this
3. The council encourages the Town Clerk to "keep his finger on the pulse" of the town and in particular to discuss with residents and property owners and others what activities and projects might be beneficial for the town and where the town council might be usefully involved – without, of course, committing the council to any activity, project or expenditure that is not otherwise authorised

**Crime and disorder reduction impact:** None

**Biodiversity conservation impact:** none

**Impact on budget (and source(s) of funding, if needed):** None – revenue budget

Cllr Justin Nelson - 10 February 2017



<b>Tenterden Town Council</b> <b>INTERNAL AUDIT 2016-2017</b> <b>AUDIT PLAN WITH COMMENTS / FINDINGS</b>			
<b>Area</b>	<b>Item</b>	<b>Comments / Findings</b> Interim Audit 9 November 2016	<b>Comments / Findings</b> Final Audit XX April 2017
Previous Audits	<ul style="list-style-type: none"> <li>Date of last External Audit Certificate</li> <li>Comments if any</li> <li>Publication on website.</li> </ul>	27 September 2016  The "Except for" matters related to year-end bank reconciliation issues to the Annual Return figures. Yes See Covering Report	
	<ul style="list-style-type: none"> <li>Date of last Internal Audit</li> <li>Comments if any</li> </ul>	19 Sept 2016, discussed by F&GP – 17 Oct Min. 3573	
	<ul style="list-style-type: none"> <li>Review of any items outstanding from previous internal / external audit reports.</li> </ul>	See covering report and comments below.	
	<ul style="list-style-type: none"> <li>Scan of the minutes of the Council's meetings and the Finance Committee.</li> </ul>	Yes – April to 30 September 2016 <b>Relative accompanying documents are available via the website. WELL DONE</b>	
	<ul style="list-style-type: none"> <li>Localism Act 2011</li> <li>General Power of Competence ?</li> <li>Dispensations</li> <li>S.40 LA&amp;A Act 2014 filming/recording</li> </ul>	NO YES, for the Budget/Precept discussions and prior to meetings as necessary Notices displayed at meetings and the Chairman of the meetings will advise all those attending the meeting that meetings are streamed live to the website.	
Code of Conduct/ Acceptance of Office	<ul style="list-style-type: none"> <li>Date adopted</li> <li>Any changes in elected/co-opted members since last Audit ?</li> </ul>	17 Sept.2012  None	
	<ul style="list-style-type: none"> <li>DPI's complete</li> </ul>	Yes	
	<ul style="list-style-type: none"> <li>DPI's on website or weblink</li> </ul>	Yes	
	<ul style="list-style-type: none"> <li>New Governance Compliance</li> </ul>	Yes	

Standing Orders and Financial Regulations	<ul style="list-style-type: none"> <li>Have they been formally adopted and applied?</li> <li>Have any changes been made since they were adopted or the last audit?</li> <li>Have any changes been formally adopted by the Council?</li> <li>Updated re Procurement Regs 2015?</li> <li>Two signature rule still in place?</li> </ul>	<p>Both Docs. are on the website. The Council has a SO, Fin Regs &amp; Donations Sub-committee to review these documents as required. Min 3553 (d) – 5 Sept. of F&amp;GP was the last approved amendment.</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	
Risk Management	<ul style="list-style-type: none"> <li>Risk Assessments – Are they: <ul style="list-style-type: none"> <li>Carried out regularly?</li> <li>Adequate?</li> <li>Reported in the minutes?</li> </ul> </li> <li>Insurance cover – is it: <ul style="list-style-type: none"> <li>Appropriate/Adequate?</li> <li>LTA in place?</li> <li>Reviewed regularly?</li> <li>Fidelity Guarantee Cover £ (Balances + ½ Precept)</li> </ul> </li> <li>Internal controls – are they: <ul style="list-style-type: none"> <li>Documented?</li> <li>Adequate?</li> <li>Reviewed regularly?</li> <li>Statement of Internal Control?</li> </ul> </li> <li>Systems and Procedures – are they: <ul style="list-style-type: none"> <li>Documented?</li> <li>Adequate?</li> <li>Followed?</li> <li>Reviewed regularly?</li> </ul> </li> </ul>	<p>Good risk management in place with regular physical checks by the Site Manager and Mtce. Team Worker. The governance and accountability checks are done annually prior to completion of Annual Return. (Min 3487 – 14 March 2016)</p> <p>LTA in place until 22 April 2018 with Aviva via WPS Ins. Brokers Scheme + Farmers Policy for vehicles</p> <p>Yes</p> <p><b>Increased to £4.656m from 16 Aug 2016 following receipt of TENT monies.</b></p> <p>My audit testing gave assurance that internal controls were in place and working effectively.</p> <p>F&amp;GP Comm review regularly</p> <p>The financial system has been changed as from 1 April 2016.</p>	



<p>Budgetary Controls</p>	<ul style="list-style-type: none"> <li>Is the annual budgeting process reported and approved by the Council? <ul style="list-style-type: none"> <li>Budget/Precept amounts minuted?</li> </ul> </li> <li>Is the actual performance against the budgets reported to the Council during the year <ul style="list-style-type: none"> <li>Compare with Fin Regs?</li> </ul> </li> <li>Are significant variances explained in sufficient detail?</li> </ul>	<p>Yes, and 2016-17 Budget on website 2017-18 Budget discussed by F&amp;GP on 28 Nov 2016 and Special F&amp;GP scheduled for 19 Dec 2016 (Proposed Precept = £335,700)</p> <p>Yes, via the F&amp;GP Comm Income &amp; Expenditure Monitoring Reports plus Bank reconciliation and Payments list (as shown on the website).</p> <p>Yes</p> <p>2016-17 Earmarked Reserves approved Min 3586 F&amp;GP 28 Nov 2016 = £333,212 plus a further £70,000 for two projects.</p>	
<p>Section 137 expenditure <b>£7.42 FOR 2016-17</b> (£7.36 FOR 2015-16)</p>	<ul style="list-style-type: none"> <li>What is the cash limit for the year?</li> <li>Is a separate account/analysis kept?</li> <li>Has the cash limit been exceeded?</li> <li>Have the spending powers been properly used and Minuted?</li> </ul>	<p>Only used for annual poppy donation and local charities</p>	
<p>Book-keeping</p>	<ul style="list-style-type: none"> <li>Cashbook - is it: <ul style="list-style-type: none"> <li>Fit for purpose?</li> <li>Up to date?</li> <li>Arithmetically correct?</li> <li>Balanced regularly?</li> </ul> </li> </ul>	<p>The Council approved the switch from Sage 50 Accounts to Rialtas Business Solutions (RBS) Omega Financial System from 1 April 2016. Reports from the RBS system presented to the F&amp;GP Comm and are available on the website under "agenda supplementary info."</p>	

Petty Cash	<ul style="list-style-type: none"> <li>Has the amount of petty cash float been agreed?</li> <li>Are all petty cash entries recorded?</li> <li>Are payments made from petty cash fully supported by receipts / VAT invoices?</li> <li>Are petty cash reimbursements signed for?</li> <li>Is petty cash reimbursement carried out regularly?</li> <li>Is petty cash balance independently checked regularly?</li> </ul>	<p>£300 petty cash float has been reduced to £100 used mainly for office/meeting refreshments, postage and small refunds to staff.</p>	
Payroll	<ul style="list-style-type: none"> <li>Who is on the payroll and are contracts of employment in place?</li> <li>Who is the RFO?</li> <li>Have there been any changes to the establishment during the year?</li> <li>Have there been any changes to individual contracts during the year?</li> <li>Have new appointments and changes to contracts been approved and minuted?</li> <li>Do salaries paid agree with those approved by the Council?</li> <li>Have any ad-hoc payments or benefits been appropriately approved?</li> <li>Have PAYE/NIC requirements been properly applied and accounted for?</li> <li>Payroll outsourced?</li> <li>WORKPLACE PENSION IN PLACE?</li> </ul>	<p>Town Clerk, Deputy TC, Site Manager &amp; Mtce Team Worker (all full-time), Ceremonies &amp; Admin and Sergeant-at-Mace (both part-time).</p> <p>Town Clerk</p> <p>No</p> <p>No</p> <p>Min 0184 – 4 July Tourism &amp; Business Comm. Approved a budget for 12hrs pw to man the TIC at weekends and BHols between May-Oct. 2016, will be used in 2017</p> <p>Yes</p> <p>Yes</p> <p>Yes – HMRC on-line arrangements audited and payroll signed off each month by a Cllr inc. Pension contributions.</p> <p>NO, but use the Sage Payroll system in-house LGPS in place</p>	



<p>Payments</p>	<ul style="list-style-type: none"> <li>• Are all payments recorded and supported by appropriate documentation?</li> <li>• Are payments minuted?</li> <li>• Review of DD's and SO's?</li> <li>• Has VAT been identified, recorded and reclaimed?</li> <li>• Are items above a de minimus amount purchased competitively?</li> <li>• Have internal control procedures been adhered to?</li> <li>• Contracts: <ul style="list-style-type: none"> <li>○ What contracts exist?</li> <li>○ Compliance with SO's</li> <li>○ Have any new contracts or contract variations/extensions been awarded in the year?</li> <li>○ Procedures adopted for letting of contracts</li> <li>○ Have contract payments been made in accordance with the contract document?</li> </ul> </li> </ul>	<p>Based on tests carried out – Yes</p> <p>Payment schedules presented to F&amp;GP Comm and listed on website as part of the "agenda supplementary info." from July 2016 produced from the RBS system.</p> <p>Payment arrangements include DD, BACs Cheque and Card (listed as "Barclay" on the schedule).</p> <p>Based on tests carried out – Yes (VAT is reclaimed quarterly) The Council "opted to tax" on the land sale enabling a reclaim on the professional fees.</p> <p>Based on tests carried out – Yes</p> <p>Based on tests carried out – Yes</p> <p>Not checked at this interim audit</p>	
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Receipts	<ul style="list-style-type: none"> <li>Are all receipts recorded correctly?</li> <li>Are all receipts promptly banked?</li> <li>Precept, CTSG and Sect 136 payments</li> <li>Are internal controls of cash adequate?</li> <li>Are invoicing arrangements adequate?</li> </ul>	<p>Not checked at this interim audit Not checked at this interim audit, BUT did check the receipt of tranches from the TENT 1 Scheme 1 June and 2 Aug 2016</p> <p>Ashford BC payments checked</p> <p>Not checked at this interim audit</p> <p>Regular hirers receive invoices every month for the previous month - i.e. invoices sent out 1<sup>st</sup> Dec 16 for the payments due during Nov. Adhoc hirers pay prior to the hire date and which includes deposit arrangements.</p>	
Bank reconciliation	<ul style="list-style-type: none"> <li>What current/deposit accounts exist?</li> <li>FSCS aware and compliant?</li> <li>Are bank reconciliations regularly carried out for each account?</li> <li>Level of Balances to Precept ratio</li> <li>Are the cheque counterfoils, paying-in books and bank statements adequately referenced?</li> <li>When was the last review of the banking arrangements?</li> <li>Internet Banking/Corporate Card ?</li> <li>Signature review (Two signatures required?)</li> <li>Any PWLB loans ?</li> </ul>	<p>NatWest current a/c £1,043,261 (26 Sept. 2016) NatWest Mayors Charity a/c £1,750 Santander current a/c £3,757,204</p> <p>Proposal to invest money into the CCLA Local Authority Property Fund following the receipt of the TENT 1 monies - Min 3542 (a) 25 July 2016, also (b) to spread £2.5m across 4 one-year bonds. Min. 3572 – 17 Oct 2016 F&amp;GP approved the signatories to the new CCLA Account. See Covering Report.</p> <p>Barclaycard monthly spend limit is £10k.</p> <p>None</p>	



Assets and Asset Register (AR)	<ul style="list-style-type: none"> <li>Are all the material assets owned by the Council recorded in an AR ?</li> <li>Is the AR up to date?</li> <li>Basis of Asset Values?</li> <li>Are investments recorded?</li> <li>Are the valuations regularly reviewed?</li> <li>Does the AR show the insurance values ?</li> <li>Digital Photographic evidence?</li> <li>Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ?</li> </ul>	<p>Yes – 31 March 2016 AR =£ £4,390,904</p> <p>At cost or Proxy value (past insurance values) and independent valuation civic regalia etc.</p> <p>n/a</p> <p>No</p> <p>Not complete, awaiting photos from the Museum of the Council's assets exhibited.</p> <p>No</p>	
Year-end procedures Inc. Annual Return	<ul style="list-style-type: none"> <li>Does the Annual Return Statement of Accounts agree with the cashbook?</li> <li>Is there an audit trail from the financial records to the accounts?</li> <li>Have debtors and creditors been properly recorded?</li> <li>Date of approval of Annual Return</li> <li>Annual Return posted on website ?</li> <li>New governance compliance regime - refer to new Practitioners' Guide 2016</li> </ul>	<p>Year end procedures to be checked at final audit</p> <p>2015-16 AR approved 13 June 2016 Min 2965/6</p> <p>2015-16 AR posted as required by new Regs.</p>	

Additional tests – (as necessary)	<ul style="list-style-type: none"> <li>• Computer systems: <ul style="list-style-type: none"> <li>o The procedures for the backing up of computerised records</li> <li>o Council owned PC/laptop ?</li> </ul> </li> <li>• Record keeping and the arrangements in place to store previous year's accounts etc.</li> <li>• Annual review of the effectiveness of Internal Audit inc. Appointment of IIA</li> <li>• Annual Statement of Internal Control</li> <li>• Website host and Webmaster</li> <li>• Website functionality/ up to date?</li> <li>• TRANSPARENCY CODE compliant ?</li> </ul>	<p>Computer backup – taken each night automatically and stored compressed on the network so the staff can easily recover in the case of a problem. The back-up is also stored on the "cloud" to ensure data integrity in the event of the complete in-house system failing.</p> <p>Yes – Min 3539 F&amp;GP – 25 July 2016</p> <p>Yes for 2015-16</p>	
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Project	Own funds	PWLB	Tent1	S106	Grants	Totals
<b>Recreation ground</b>						872.9
Tennis, netball, MUGA			100	100	100	
Bowls	10		30			
Skatepark	120		50		50 Note 1	
Landscape			238.25	11.75		
Pavilion				12.9	50	
<b>Outdoor sports</b>						1300
Landscape			250		250	
Pitches				300	300	
Building			100		100	
<b>Town Hall</b>		800	500			1300
<b>Other halls</b>			50			
<b>Cinema</b>			250		Note 4	250
<b>Coombe Lane</b>			35		35 Note 2	70
					Note 3 and see below	
<b>Income projects</b>	150	1.11				151.11
<b>Totals</b>	<b>280</b>	<b>801.1</b>	<b>1603.3</b>	<b>424.7</b>	<b>885</b>	<b>3944.01</b>
<b>Retained</b>			<u>1896.8</u>			
			<u>3500</u>			

#### Notes:

All figures are £000s

- 1 KCC grant
- 2 ABC and Edmonds brothers
- 3 Money from sale of land at Rec Gd Rd (£150,000)
- 4 Subject to TTC owning or having a charge over building

#### Income projects

The unused balance of the Tent1 money could be used to fund income-producing projects

Say, building offices, retail units of 10,000 sq ft

at £126 per sq ft = £1,260,000.00

rented out at £25 per sq ft = £250,000 pa

of which £100,000pa is to repay PWLB loans

leaving a surplus of £150,000pa without touching capital

Every 2 years (indefinitely), another £300,000 project could be launched

leaving the council still cash rich

Possible projects:	Sq ft
Pebbles (and next door)	2,000
Recreation Ground toilets/store	2,000
Station Road and St Michaels toilet	2,600
Town Hall and land at rear	3,000
Museum surroundings	4,000
	<u>13,600</u>

**Proposal regarding regeneration projects following public consultation**

Following publication of the report on the public consultation by Leslie Lipton Limited, I propose as follows –

- 1 Local residents and organisations should be actively encouraged to comment on items of interest to them in the report on the consultation
- 2 All comments received are to be collated under individual project headings (see below), including details of their source, so they can be taken into account by the relevant project focus group(s).
- 3 Project focus groups are to be established for each distinct potential Town Council project (see below) with between 6 and 10 members, including at least one town councillor, to identify (where necessary) the scope and feasibility of the project and take part in planning its implementation
- 4 Candidates for membership of the project focus groups should be invited to supply details of their appropriateness for the role, with the Town Council selecting members to cover a range of opinions, interests and relevant skills/experience
- 5 Projects being run by other organisations (see below) should be encouraged to have a Town Council representative involved to act as liaison between the organisation and the council and to identify ways in which the council might be able to help with the project
- 6 The Town Council should appoint a design team (as recommended in the report) to act as a focal point for all project design and to liaise with individual project focus groups and outside organisations at appropriate stages – the council should seek costings for this design team with a view to authorising its funding
- 7 As appropriate, individual project focus groups (and outside organisations, referred to in 5 above, to the extent they desire) should report to the town council with proposals and to seek funding or other support as appropriate. Once all viable and appropriate projects have been fully funded, the remaining capital will be made available to bidding from groups under a participatory budgeting scheme.
- 8 The Town Council project focus groups will cover –
  - a. The recreation ground re-ordering and the youth hub
  - b. The Town Hall repairs, refurbishment and possible expansion, along with the possible community hub
  - c. The proposal for a cinema in Tenterden
- 9 Outside organisations' projects will cover –
  - a. Outdoor sports pitches/football hub
  - b. Arts/culture venue
  - c. Leisure Centre improvements
  - d. The "village halls" and virtual hub – This is something of a hybrid, as it would presumably cover various external organisations and the Town Council's own facilities, this would be a joint projects focus group, or perhaps more of a liaison group, and would need also to liaise closely with the Town Hall project focus group
- 10 That the council should consider employing Chris Taylor as a consultant to co-ordinate and, if necessary, take part in the focus groups. This would provide continuity and direction, and facilitate the link to the community led-design stage. A fixed 10 day consultancy would cost £7500.

- Cllr Justin Nelson & Town Clerk : 24 January 2017

-

- Town Clerk's note: I have attached estimates of project costs from Cllr Carter



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## TENTERDEN TOWN COUNCIL

### Finance & General Purposes Committee - background for agenda item 13 on 20 February 2017

#### TOWN CLERK'S AUTHORITY AND ABILITY TO ACT

##### *Background*

The Town Clerk has indicated that there are occasions when he needs to be able to obtain professional (and, I suggest, practical) advice and assistance – and pay for it – without needing to get authority from a committee or the council in advance.

While the clerk is the council's "proper officer" and therefore has ostensible authority to act for the council and in its name (subject to justifying his acts afterwards), this is of little use if his hands are in fact tied by the financial regulations.

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3. The council encourages the Town Clerk to "keep his finger on the pulse" of the town and in particular to discuss with residents and property owners and others what activities and projects might be beneficial for the town and where the town council might be usefully involved – without, of course, committing the council to any activity, project or expenditure that is not otherwise authorised

**Crime and disorder reduction impact:** None

**Biodiversity conservation impact:** none

**Impact on budget (and source(s) of funding, if needed):** None – revenue budget

Cllr Justin Nelson - 10 February 2017