

Internal Committee 29th August 2017
Town Hall Focus Group – Re-order or Extend
Agenda Item 7a

The Town Hall focus group has asked for a more definite “steer” on whether the council would prefer to extend or re-order the Town Hall.

The message from the public consultation is that residents expect community services to be centred on the Town Hall. The issue with this, of course, is that revenue funding for services from higher-tier councils (ABC and KCC) and institutions such as the Citizens Advice Bureau (CAB) would not be generous.

The end result of the establishment of a community hub (and research suggests these do sometimes fail) is that it would be a drain on TTC resources in the long term. The question therefore, is do we build extra space on the back of the town hall with the intention of making a significant profit to safeguard the services we offer or do we accept that the Town Hall will be loss-making and spend a reduced amount on renovation and re-ordering.

Any capital not used on the Town Hall project (around £1.4 Million) could be made available to other projects around town and efforts made in other areas away from the Town Hall (Station Rd Toilets, café on the recreation ground for instance) to specifically make a profit through rental to commercial businesses. Now that the council has the general power of competence, we are able to pursue projects with purely a profit motive.

In the minds of residents, the Town Hall is not regarded as a profit-making enterprise and in the consultation, they were critical of large sums of money being poured into the Town Hall.

Should an extension be built at a cost of around £1.5 million (in addition to repairs to the old part of the Town Hall of £0.5 million), the emphasis should be placed on rentals to commercial organisations and income from rentals should exceed £100,000 p.a. as a bare minimum to make the additional capital expenditure worthwhile. If we “rent” to groups with a community bias, experience suggests that councillors (naturally enough, as this is a primary function of our council) tend to allow reduced rates or even free of charge use. On this basis, the long-term income stream of the Town Hall would be compromised despite having huge amounts of capital injected in the first instance.

The re-ordering, as an alternative (indicative drawings attached), would allow a community hub to exist at a relatively low capital cost. Estimates so far put the renovations at £550,000, internal re-ordering would push that figure to around the £600,000 mark

Proposal: That a steer should be given to the Focus Group on the re-order or extend question.



Phil Burgess
Town Clerk

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

TENTERDEN TOWN COUNCIL – INTERNAL COMMITTEE

TOWN HALL FOCUS GROUP

MINUTES OF A MEETING ON 9th August 2017

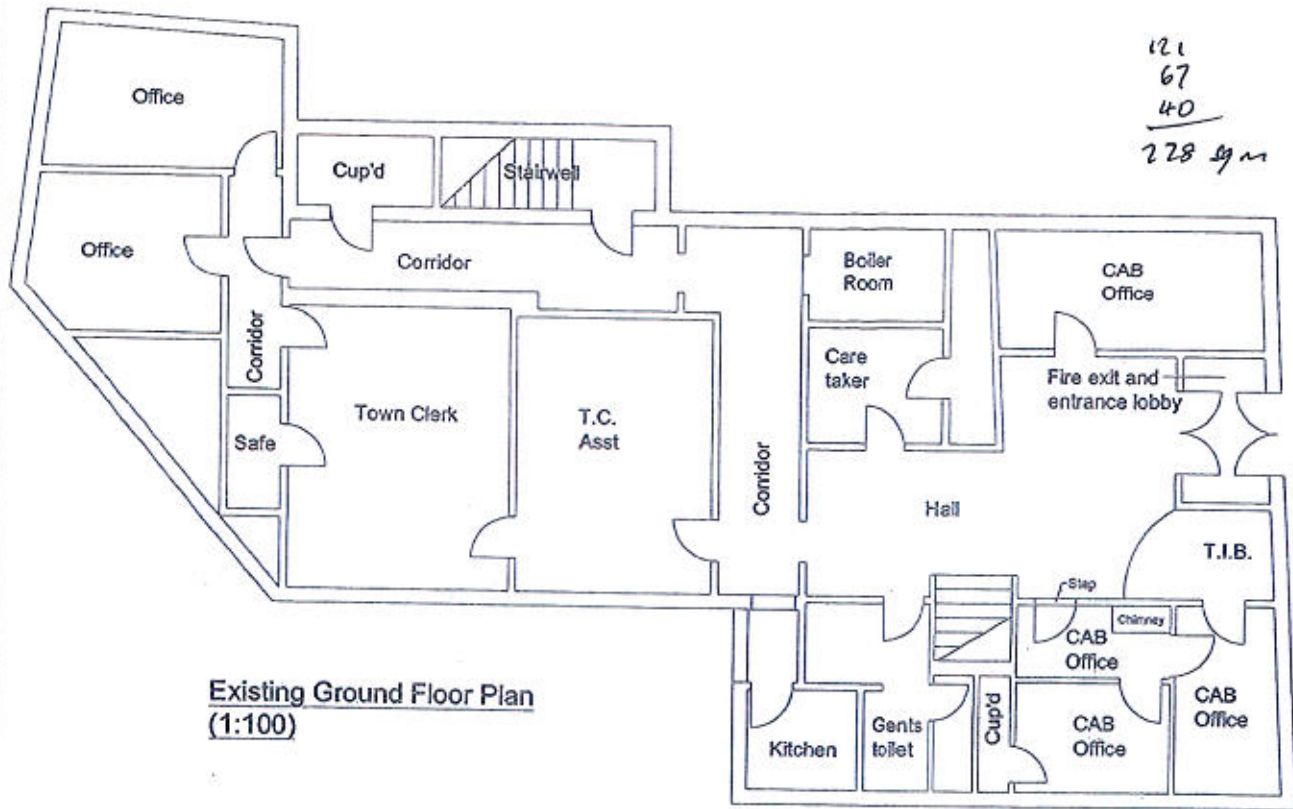
Present: John Crawford, John Scudder (Chair), Jo Vos (Community Warden) & Yvonne Walker (arrived later). The Town Clerk, Phil Burgess took notes.

1. **Apologies for Absence.** Apologies received Brian Fagg, Giovanna Gandolfo, Alex Jones, Cllr. Dr. Lovelidge & Cllr. Mrs. Smith.
2. **Minutes.** Minutes of the last meeting were agreed
3. **Matters arising.** Figures had been received from Jo Vos detailing the usage likely for a one-stop shop for victims of abuse (full details available if required). This facility would be suitable for shared usage and members agreed this should form part of the package offered by the Town Hall.
4. **Halls Usage.** Some figures still awaited from Pam Smith. Analysis taken October last year revealed the following usage:
Assembly room : 222 hours 7.16 per day average usage 47%
Pavilion : 26.5 hours 0.85 hrs per day 0.05% usage
St Michaels VH : 149.5 hours 4.82hrs per day 32% usage
Highbury Hall : 204 hours 6.58 hrs per day 43.87% usage

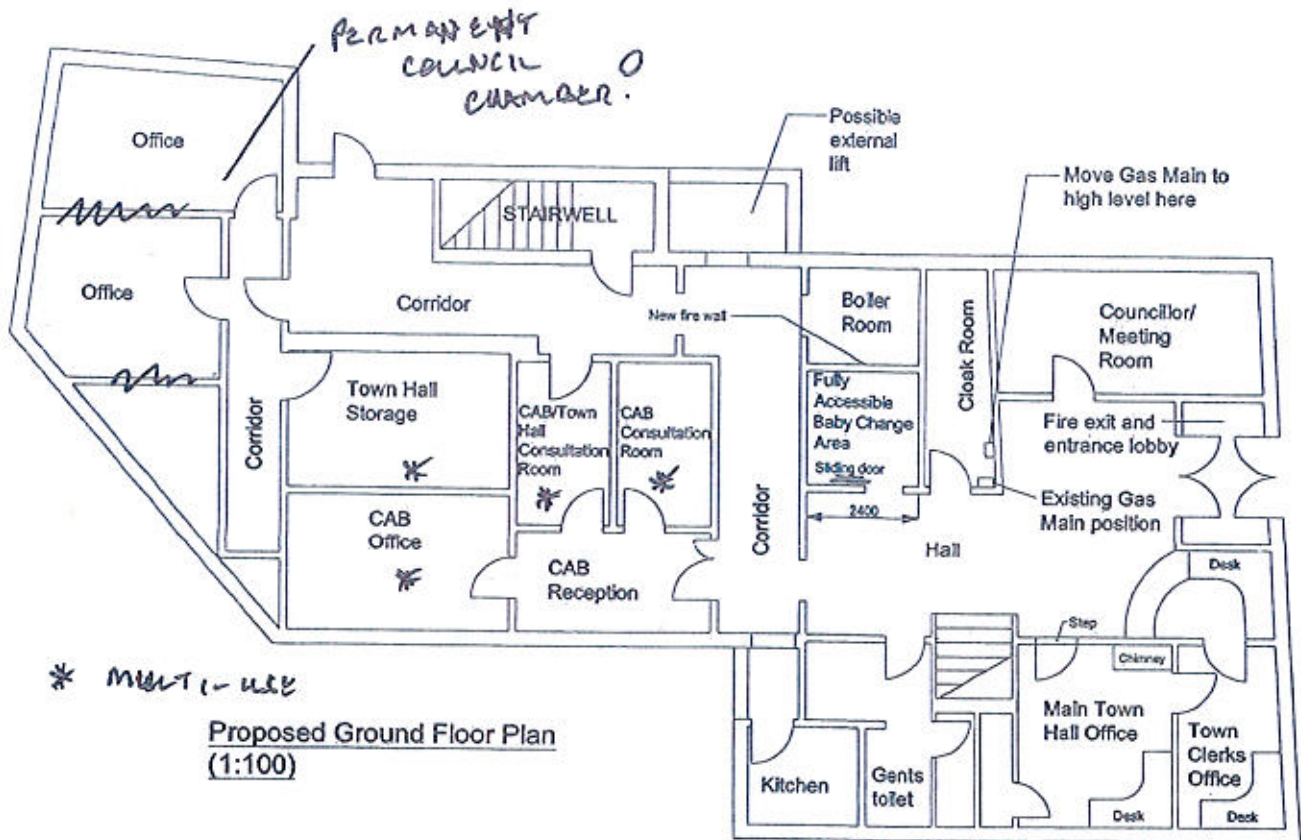
Note, various factors distorted these figures.

- TODS booked the assembly room for 9 days ensuring 100% booking rate but this happens only 3 times per year.
 - The Pavilion had only just opened & has increased significantly in usage to about 48 hrs per month.
 - The percentages are based on a commercial 15 hr letting period 7 days per week.
5. **Visit of Listed Buildings officer.** The ABC listed buildings officer Sarah Dee had visited the Town Hall to give advice on what could and couldn't be touched. The erection or removal of partition walls would not be a problem. Anything within the 1930s extension could be altered. The areas which should remain untouched were the main stairs, Assembly Room and Mayor's Parlour, and supporting walls generally within the old part although these were unlikely to be suggested for alteration anyway. Sarah agreed that the Foyer needed to be opened up to admit more light and would consider replacement window shapes if it could be evidenced that windows were originally a different shape.
 6. **Re-order or Extend.** The group felt that a greater "steer" was required for the council as to whether the Town Hall should remain largely community based or whether efforts should be taken to provide an income stream on a more commercial basis. A question of community versus the profit motive. This would determine the question over whether to extend. The extension, with a minimum *additional* extra spend of between £1 and £1.5 million would need to bring in a significant extra income (in the region of £80,000 – £120,000 p.a.) to make it worthwhile. The Town Clerk would prepare details to be referred to council.
 7. **Next Meeting.** TBA in early September after council meeting.

ALL DIMENSIONS TO BE CHECKED ON SITE



Existing Ground Floor Plan
(1:100)



Proposed Ground Floor Plan
(1:100)

Notes		Client: TENTERDEN TOWN COUNCIL Project: 1037794-P04-001 TOWN HALL FEASIBILITY Drawing No: EXISTING AND PROPOSED GROUND FLOOR LAYOUT PLANS	mouchel WASTON	Drawing No: 001 Scale: 1:100 Feasibility Date: 01/02/2006 Sheet: 0
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Transaction Detail	Date Paid	Amount	Payee Name
Non Domestic Rates-Town Hall	01/07/2017	£1,055.00	Ashford Borough Council
Rates-Station Rd Toilets	01/07/2017	£280.00	Ashford Borough Council
2017/18 Tentertainment Grant	03/07/2017	£2,500.00	Tentertainment
Photocopier quarterly rental	05/07/2017	£362.19	Grenke Leasing
Traffic management Mayor's Sun	13/07/2017	£483.00	Kent Events Planning
Annual Subs NALC to 31.03.18	13/07/2017	£1,250.00	Kent Assoc of Local Councils
Fuel- June 2017	13/07/2017	£342.71	CB Motors
Fees re Loan-St Michael's VH	14/07/2017	£1,000.00	Whitehead Monckton
Refundable Deposit-France@Home	14/07/2017	£500.00	Fance at Home
Cleaning w/c 25.06.17&02.07.17	14/07/2017	£176.70	Belhart Cleaning
Cleaning w/c 25.06.17&02.07.17	14/07/2017	£176.70	Belhart Cleaning
HP i5 Windows	14/07/2017	£297.50	Kent IT Maintenance
Seasonal Maint. Job Advert	14/07/2017	£119.00	The Wealden Group
Photos- Mayor's Sunday	14/07/2017	£100.00	Chris Cloake Photography
Buffet Lunch @£14 per head	17/07/2017	£1,400.00	The Woolpack Hotel
Elec.meter read July 17	24/07/2017	£122.80	E.On
July Broadband& phone bill	31/07/2017	£130.39	Infinity Technology Solutions

Date: 15/08/2017

Tenterden Town Council

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Time: 11:26

**Bank Reconciliation Statement as at 31/07/2017
for Cashbook 1 - Current Bank Account**

User: JCM

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Account - 59308249	31/07/2017	614	810,289.39
			<u>810,289.39</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
13/07/2017 14367 Mayor of Deal		30.00	
13/07/2017 14368 Mayor of Hythe		30.00	
13/07/2017 14369 Mayor of Lydd		85.00	
13/07/2017 14370 Kent Assoc of Local Councils		1,500.00	
13/07/2017 14371 Kent Assoc of Local Councils		33.31	
			<u>1,678.31</u>
			808,611.08
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			808,611.08
		Balance per Cash Book is :-	808,611.08
		Difference is :-	0.00

Bank Reconciliation Statement as at 31/07/2017
for Cashbook 2 - Savings Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Santander Savings - 41381306	31/03/2017		1,557,204.70
			<u>1,557,204.70</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,557,204.70
<u>Receipts not Banked/Cleared (Plus)</u>			
03/04/2017 Interest		4,138.36	
			<u>4,138.36</u>
			1,561,343.06
		Balance per Cash Book Is :-	1,561,343.06
		Difference Is :-	0.00

**Bank Reconciliation Statement as at 31/07/2017
for Cashbook 3 - Mayor's Charity Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayor's Charity Acc - 96630485	31/07/2017	123	325.72
			<u>325.72</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			325.72
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			325.72
		Balance per Cash Book is :-	325.72
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/07/2017
for Cashbook 4 - Petty Cash**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	31/05/2017		110.00
			<u>110.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	0.00
			<u>110.00</u>
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	0.00
			<u>110.00</u>
		Balance per Cash Book is :-	110.00
		Difference is :-	0.00

Bank Reconciliation Statement as at 31/07/2017
for Cashbook 5 - Credit Card

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Credit Card	30/04/2016		0.00
			<u>0.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	0.00
			<u>0.00</u>
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	0.00
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Bank Reconciliation Statement as at 31/07/2017
for Cashbook 6 - CCLA

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
CCLA	31/03/2017		0.00
			<u>0.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	0.00
			<u>0.00</u>
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	0.00
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Bank Reconciliation Statement as at 31/07/2017
for Cashbook 7 - Nationwide

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Tenterden Town Council	30/11/2016		600,000.00
			<u>600,000.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			600,000.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			600,000.00
		Balance per Cash Book is :-	600,000.00
		Difference is :-	0.00

The Pebbles – a brief history



The Pebbles, at 55 High Street, Tenterden, is part of the building that includes 53 High Street (where Your Move's offices were until recently)



It was given to "the Borough" by Mrs Alice Wood in memory of those from the locality who had died in the Second World War –

Until late 2008, the ground floor was used by Kent County Council as the local public library, as this was felt by successive town councils to be a use to which the building could be put that would benefit "the Borough". The first floor was rented out as offices and the second floor as a residential flat. The basement was too damp to be viable for any use.

When the public library was moved to its current location at the Gateway in Manor Row, the whole of number 55 was left vacant and unused. The then council considered various options for its use – including community use - but was constrained by the fact that the building had, frankly, been left to go to ruin: the upper floors were all but unusable, and the ground floor was a mess. The council did not have the financial resources to repair the building or refurbish/reorder the interior.

The council therefore decided that, to build up a sinking fund to repair the structure of the building and, hopefully, refurbish the interior in due course, it should be let to a commercial

user to maximise the rental income: part of the rent could be used to reduce the precept (council tax) that would otherwise be charged and part paid into the sinking fund, which today stands at £18,500 with a transfer of £8,000 made at each financial year end.

As a result, after commercial negotiations conducted for the council by a professional agent, the whole building was let to the current tenant. The basic lease terms were –

- Lease date: 21 October 2011
- Property: Building only (not garden, which is the Millennium Garden)
- Term: 10 years from 21 October 2011 - to 20 October 2021 but subject to a Tenant-only break option at the 6th anniversary on 6 months' notice (not exercised)
- Rent: £35,250pa (with the first 3 months rent free), subject to review wef 5th anniversary (2016) - on the advice of professional valuers in 2016, no rent increase was suggested
- The tenant has statutory rights of renewal, if it chooses to exercise them; the council has specific statutory grounds on which it can oppose renewal, if that seems appropriate

It should be noted that, as a result of the negotiations, the tenant's repairing responsibilities exclude the pre-existing defects and dilapidations: these remain the council's responsibility.

Though the tenant's lease includes the whole building –

- (a) it does not include the garden at the rear – the Millennium Garden
- (b) the tenant barely uses the first floor and does not use the second floor or the basement

Over the past few years, therefore, the council has repeatedly approached the tenant, inviting it to surrender the parts of the building it does not use, so these could be put to some use: whether as community space, offices for commercial rental, offices to "incubate" new businesses, as residential accommodation (to provide the council with extra income) or some other use: the actual use can be discussed if and when we regain the use of these parts of the building.

The council has also approached the owners of 53 High Street, to see whether it could acquire that part of the building, with a view to both parts, and their respective gardens, being community assets. So far, however, these approaches have been rebuffed.

This is where we stand at July 2017 – the future has yet to unfold.

Tenterden Town Council

Year-end Internal Audit Report for the year ended 31 March 2017

I have completed the year-end internal audit of the Council's records for the year ended 31st March 2017 and signed off the Annual Return (Annual Internal Audit Report) on 19 May 2017.

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 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 Mrs Julie McCollum (Accounts Clerk) for their assistance given to me during my audit visits.

Previous Audits:

Interim Internal Audit 2016-17

There were a few matters mentioned in the Interim Audit, which I need to update in this Report including progress on the new website design, the management of the capital receipts from the TENT 1 development and the consultations with the public on what to spend the money on.

Year-end Internal Audit 2016-17:

This audit visit concentrated on the year-end accounts and supporting documents for the completion of the Annual Return such as the Asset Register and Bank Reconciliation. I also carried out some randomly selected tests on payments made during the last few months of the financial year. Following my visit there are some observations I wish to bring to Members' attention.

Members, Committees and Website:

The Council's new website design by Web Design Cardiff is up and running providing a fresher look to the services provided by the Council, such as the buildings for hire, wedding facilities and more general information about what the Council does. The website includes a Council tab on the "Home Page", which provides information about the Council, its Members including the statutory Disclosable Pecuniary Interests, the Council staff, meetings, policies and financial information.

By the time Members get to see this Report the Annual Return for 31 March 2017, will have been approved by the Town Council and the Town Clerk will have placed the "unaudited" Annual Return for 2016-17 on the website, in accordance with the new regulations that came in last year. This complements the hard copy of the Annual Return placed on the Council's noticeboards as part of the 30-day public inspection period.

At the time of my Audit visit the Council had just approved a stream lining of its Committee structure creating two main Committees, the Internal Committee and the External Committee (there are 8 Members per Committee), but retained the Planning Committee (Min. 3059 – 24 April 2017). The Committee agenda's, agenda supplementary information and minutes are posted to the website and there are audio recordings available as well.

Risk Management/Insurance/Asset Register:

Risk management arrangements and the insurance provision was covered in the Interim Audit Report, although I can report that the F&GP Committee on 3 April 2017 approved the updated Financial Risk Assessments and the General Risk Assessments.

The Asset values as reported on the Annual Return had increased by £769,260 year on year to a value of £5,160,164 as at 31 March 2017. The bulk of the increase is due to the £750,000 CCLA long-term investment, which has to be classified as an asset.

The compilation of a digital photographic record of the assets is complete.

Budgetary Control/Cashbook:

The financial reporting arrangements to the F&GP Committee have been enhanced this year following the introduction of the RBS Financial package. At the Special Meeting of F&GP on 19 December 2016 the Committee proposed a Precept Request of £335,700 for 2017-18, a £33,000 reduction. This proposal was endorsed by a Special Council meeting held on 9 January 2017.

Reserves & Banking Arrangements:

I reported on the various Council investments following the receipt of the TENT 1 money in the Interim Audit Report. Since this report there has been a further £250,000 investment with CCLA on 31 January 2017.

Following the departure of the Deputy Town Clerk the bank mandates have been updated to reflect the change in the staffing.

David J Buckett CPFA DMS

24 July 2017

Tenterden Town Council INTERNAL AUDIT 2016-2017 AUDIT PLAN WITH COMMENTS / FINDINGS			
Area	Item	Comments / Findings Interim Audit 9 November 2016	Comments / Findings Final Audit 19 May 2017
Previous Audits	<ul style="list-style-type: none"> Date of last External Audit Certificate Comments if any Publication on website. 	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"> Date of last Internal Audit Comments if any 	19 Sept 2016, discussed by F&GP – 17 Oct Min. 3573	Discussed by F&GP 20 Feb 2017 Min 3625
	<ul style="list-style-type: none"> Review of any items outstanding from previous internal / external audit reports. 	See covering report and comments below.	
Minutes	<ul style="list-style-type: none"> Scan of the minutes of the Council's meetings and the Finance Committee. 	Yes – April to 30 September 2016 Relative accompanying documents are available via the website. WELL DONE	Change of Committee Structure for 2017-18 Min 3059 – 24 April 2017
	<ul style="list-style-type: none"> Localism Act 2011 General Power of Competence ? Dispensations S.40 LA&A Act 2014 filming/recording 	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.	Town Clerk has passed the CiLCA examinations etc. In due course the Council will consider adopted the General Power of Competence. Well Done Phil.
Code of Conduct/ Acceptance of Office	<ul style="list-style-type: none"> Date adopted 	17 Sept.2012	
	<ul style="list-style-type: none"> Any changes in elected/co-opted members since last Audit ? 	None	
	<ul style="list-style-type: none"> DPI's complete 	Yes	
	<ul style="list-style-type: none"> DPI's on website or weblink 	Yes	
	<ul style="list-style-type: none"> New Governance Compliance 	Yes	

<p>Standing Orders and Financial Regulations</p>	<ul style="list-style-type: none"> Have they been formally adopted and applied? Have any changes been made since they were adopted or the last audit? Have any changes been formally adopted by the Council? Updated re Procurement Regs 2015? Two signature rule still in place? 	<p>Both Docs. are on the website. The Council has a SO, Fin Regs & Donations Sub-committee to review these documents as required. Min 3553 (d) – 5 Sept. of F&GP was the last approved amendment.</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Annual Meeting 15 May 2017, reviewed and adopted updated SO's and Fin Regs.</p>
<p>Risk Management</p>	<ul style="list-style-type: none"> Risk Assessments – Are they: <ul style="list-style-type: none"> Carried out regularly? Adequate? Reported in the minutes? Insurance cover – is it: <ul style="list-style-type: none"> Appropriate/Adequate? LTA in place? Reviewed regularly? Fidelity Guarantee Cover £ (Balances + 1/2 Precept) Internal controls – are they: <ul style="list-style-type: none"> Documented? Adequate? Reviewed regularly? Statement of Internal Control? Systems and Procedures – are they: <ul style="list-style-type: none"> Documented? Adequate? Followed? Reviewed regularly? 	<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>Increased to £4,656m from 16 Aug 2016 following receipt of TENT monies.</p> <p>My audit testing gave assurance that internal controls were in place and working effectively.</p> <p>F&GP Comm review regularly</p> <p>The financial system has been changed as from 1 April 2016.</p>	<p>F&GP 3 April 2017 (Min 3647) reviewed and adopted</p> <p>a) Financial Risk Assessments</p> <p>b) General Risk Assessments</p>

Budgetary Controls	<ul style="list-style-type: none"> Is the annual budgeting process reported and approved by the Council? <ul style="list-style-type: none"> Budget/Precept amounts minuted? Is the actual performance against the budgets reported to the Council during the year? <ul style="list-style-type: none"> Compare with Fin Regs? Are significant variances explained in sufficient detail? 	<p>Yes, and 2016-17 Budget on website 2017-18 Budget discussed by F&GP on 28 Nov 2016 and Special F&GP scheduled for 19 Dec 2016 (Proposed Precept = £335,700)</p> <p>Yes, via the F&GP Comm Income & 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&GP 28 Nov 2016 = £333,212 plus a further £70,000 for two projects.</p>	The F&GP recommended Precept of £335,700 was resolved by the Council at its special meeting held on 9 Jan 2017 (Min 3594)
Section 137 expenditure £7.42 FOR 2016-17 (£7.36 FOR 2015-16)	<ul style="list-style-type: none"> What is the cash limit for the year? Is a separate account/analysis kept? Has the cash limit been exceeded? Have the spending powers been properly used and Minuted? 	Only used for annual poppy donation and local charities	
Book-keeping	<ul style="list-style-type: none"> Cashbook - is it: <ul style="list-style-type: none"> Fit for purpose? Up to date? Arithmetically correct? Balanced regularly? 	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&GP Comm and are available on the website under "agenda supplementary info."	

Petty Cash	<ul style="list-style-type: none"> Has the amount of petty cash float been agreed? Are all petty cash entries recorded? Are payments made from petty cash fully supported by receipts / VAT invoices? Are petty cash reimbursements signed for? Is petty cash reimbursement carried out regularly? Is petty cash balance independently checked regularly? 	£300 petty cash float has been reduced to £100 used mainly for office/meeting refreshments, postage and small refunds to staff.	
Payroll	<ul style="list-style-type: none"> Who is on the payroll and are contracts of employment in place? Who is the RFO? Have there been any changes to the establishment during the year? Have there been any changes to individual contracts during the year? Have new appointments and changes to contracts been approved and minuted? Do salaries paid agree with those approved by the Council? Have any ad-hoc payments or benefits been appropriately approved? Have PAYE/NIC requirements been properly applied and accounted for? Payroll outsourced? WORKPLACE PENSION IN PLACE? 	<p>Town Clerk, Deputy TC, Site Manager & 2 Mtce Team Workers (all full-time), Ceremonies & 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 & 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>The Maintenance Team increased with the addition of an Apprentice in October 2016. This Team took on the Caretaker Scheme from Ashford BC from January 2017</p> <p>The Deputy Town Clerk, Robert Parnham left at the year end. The duties of the Administrative staff have been adjusted and now includes Ceremonies & Admin (Clare Gilbert, still part-time but more hours pw), and two new part-time staff working 19 hrs pw each, Julie McCollum (Accounts Clerk from 1 April 2017) and Sharon Ratcliffe (Admin Asst. from 5 April 2017)</p>

<p>Payments</p>	<ul style="list-style-type: none"> • Are all payments recorded and supported by appropriate documentation? • Are payments minuted? • Review of DD's and SO's ? • Has VAT been identified, recorded and reclaimed? • Are items above a de minimus amount purchased competitively? • Have internal control procedures been adhered to? • Contracts: <ul style="list-style-type: none"> ○ What contracts exist? ○ Compliance with SO's ○ Have any new contracts or contract variations/extensions been awarded in the year? ○ Procedures adopted for letting of contracts ○ Have contract payments been made in accordance with the contract document? 	<p>Based on tests carried out – Yes</p> <p>Payment schedules presented to F&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>	<p>Contracts:-</p> <p>Tenterden Twilight – Public Cons. & Pavilion Cleaning</p> <p>Thyssenkrupp Elevator UK Ltd - Town Hall Stairlift</p> <p>Infinity – Phone services</p> <p>Managed Technology – Photocopier/Printer</p> <p>Kent IT Maintenance Ltd – IT Support and auto-backup off-site everyday (Min 3609 – F&GP 9 Jan 2017)</p>
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Receipts	<ul style="list-style-type: none"> Are all receipts recorded correctly? Are all receipts promptly banked? Precept, CTSG and Sect 136 payments Are internal controls of cash adequate? Are invoicing arrangements adequate? 	<p>Not checked at this interim audit</p> <p>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 1st Dec 16 for the payments due during Nov. Adhoc hirers pay prior to the hire date and which includes deposit arrangements.</p>	<p>Invoices could usefully highlight the need to quote the Invoice Number especially when paying by BACs, to help reconciliation and debt management.</p>
Bank reconciliation	<ul style="list-style-type: none"> What current/deposit accounts exist? FSCS aware and compliant? Are bank reconciliations regularly carried out for each account? Level of Balances to Precept ratio Are the cheque counterfoils, paying-in books and bank statements adequately referenced? When was the last review of the banking arrangements? Internet Banking/Corporate Card ? Signature review (Two signatures required?) Any PWLB loans ? 	<p>NatWest current a/c £1,043,261 (26 Sept. 2016)</p> <p>NatWest Mayors Charity a/c £1,750</p> <p>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&GP approved the signatories to the new CCLA Account. See Covering Report.</p> <p>Barclaycard monthly spend limit is £10k.</p> <p>None</p>	<p>Min 3649 – F&GP 3 April 2017 suggested the Town Clerk speak to Ben Lockwood at Ashford BC regarding short-term investment bonds.</p> <p>The Council only has FSCS investment protection up to £85,000 per banking institution.</p> <p>In dependent Financial Advice – James Ryan Thornhill Ltd</p> <p>Bank mandate reviewed following departure of the Deputy Clerk, Mrs Gilbert would replace the Deputy Clerk. Min 3648 a) NatWest & b) CCLA</p>

Assets and Asset Register (AR)	<ul style="list-style-type: none"> Are all the material assets owned by the Council recorded in an AR ? Is the AR up to date? Basis of Asset Values? Are investments recorded? Are the valuations regularly reviewed? Does the AR show the insurance values ? Digital Photographic evidence? Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ? 	<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>	Photos inspected
Year-end procedures Inc. Annual Return	<ul style="list-style-type: none"> Does the Annual Return Statement of Accounts agree with the cashbook? Is there an audit trail from the financial records to the accounts? Have debtors and creditors been properly recorded? Date of approval of Annual Return Annual Return posted on website ? New governance compliance regime - refer to new Practitioners' Guide 2016 	<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>	<p>Done as part of this Audit in agreeing the figures proposed for the Annual Return Section 2 – Statement of Accounts 31 March 2017</p> <p>Section 3 & Conclusion of Audit Notice posted to the website as required.</p>

Additional tests – (as necessary)	<ul style="list-style-type: none"> Computer systems: <ul style="list-style-type: none"> The procedures for the backing up of computerised records Council owned PC/laptop ? Record keeping and the arrangements in place to store previous year's accounts etc. Annual review of the effectiveness of Internal Audit inc. Appointment of IIA Annual Statement of Internal Control Website host and Webmaster Website functionality/ up to date? TRANSPARENCY CODE compliant ? 	<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&GP – 25 July 2016</p> <p>Yes for 2015-16</p>	<p>Kent IT Maintenance Ltd – IT Support and auto-backup off-site everyday (Min 3609 – F&GP 9 Jan 2017)</p> <p>New website went live 1 April 2017 designed by Web Design Cardiff</p>
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Internal Committee 29th August 2017
Capital Expenditure – Repercussions for TTC
Agenda Item 11

Please see the attached clarification from NALC regarding capital expenditure and the ways in which we can spend the TENT1 windfall. In order to understand this, it is necessary to recognise the difference between day-to-day expenses (revenue expenditure) and one off purchases (capital expenditure)

To relate this to examples within our own sphere, the capital could be used to create new assets on the recreation ground for instance (such as a skate park), but not for essential repairs to the Town Hall (roof replacement etc) which would be revenue expenditure.

From the loan perspective, we are able to give loans for capital projects and use the TENT1 money, whereas the recent loan to St Michaels Village Hall (for a replacement roof again) will need to be taken from our revenue reserves.

We could be faced with the rather farcical situation whereby we will have large capital reserves but still need to raise the precept to bolster our revenue reserves. An interesting balancing act!

Proposal: Information item.



Phil Burgess
Town Clerk

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

Phil Burgess
Town Clerk

17th July 2017

Our Reference: F17/382
Your Reference: Phil - Clerk

By Email only – townclerk@tenterdentowncouncil.gov.uk

Client Tenterden Town Council
Subject Matter Use of Capital Receipts

Dear Phil

The capital accounting regulations permit the utilisation of Capital Receipts only for the "acquisition or significant enhancement of new fixed assets and/or the repayment of the capital element of borrowing".

Capital expenditure, as permitted under the regulations, includes the making of a loan or grant to a third party provided that "the expenditure being financed, if incurred by the council, would constitute capital expenditure by the council". In your council's particular circumstances therefore provided the above condition is met, the council is, in my opinion, permitted to use the funds as set out.

Please be aware that should the loan option be used the repayment of the loan would also constitute Capital Receipts but any interest earned would constitute revenue income.

It is unlikely, without prior permission from the Secretary of State, that necessary repairs on the Town Hall (such as roof replacement) would be deemed to be capital.

Yours sincerely

Derek Kemp
NALC National Accounts and Audit Adviser

Internal Committee 29th August 2017
Investigation into public participation at Council Meetings
Agenda Item 12

At the last internal committee meeting on August 7th the formation of a new sub-committee was agreed in line with the attached background paper from that meeting.

Since many of the members were absent from the meeting (including the proposers of the scheme) it was agreed that all members should be canvassed prior to this meeting so that all interested parties could put their names forward.

Nominees so far:
Cllr Nelson

Proposal: That three councillors should be elected to the committee and members of the public invited to join the committee



Phil Burgess
Town Clerk

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

Internal Committee 7th August 2017

Investigation into public participation at Council Meetings

Agenda Item 12

The Town Council should look at the format and structure of its meetings periodically to ensure that members of the public can play an active role in the business of the Town Council. This will enable greater participation in the decisions that the Town Council makes and enable the public to have a greater voice in Council processes.

Feedback from the public has indicated that the current system of written questions and 3 minutes to ask questions within meetings was restrictive and intimidating and did not allow for constructive communication. Changing the format of Council meetings could allow greater public participation, whilst keeping to the mandated process.

A Sub-Committee comprising Council members and members of the public could be put together to investigate best practice at other Town Councils, and to gather feedback from the residents of the Town and report back to the Internal Committee with recommendations to be taken to Full Council.

The committee should be mainly driven by the public and as such, councillor involvement should be restricted to 3. The public would be invited to participate and give their reasons for membership in a similar fashion to the recent focus group recruitment.

Proposal: That a Sub Committee be formed to look at public participation at Town Council meetings

Impact on Crime and Disorder: None

Impact on Bio-diversity: None

Budgetary Impact: None

Internal Committee 29th August 2017
Request for Use of Town Crest on Headstone
Agenda Item 13

I have had representation from the daughter of a former Tenterden Town Clerk, who has requested permission to use the town crest on his headstone in Cranbrook Rd Cemetery. The clerk was Ivo Thomas Emberson and his daughter states that he served from 1935-1960, and as such was the longest serving clerk.

Whilst our record of clerks dates back only to the formation of a town council in 1974, the clerk was still referred to as Town Clerk. This particular gentleman's signature appears on two letters with the town seal affixed, the first commemorating the visit of the Duchess of York in 1935 and the second a letter of congratulations on the silver wedding anniversary of King George VI and Queen Elizabeth (The Queen Mother) in 1948. Both letters are displayed on the main stairs.

It is a fairly rare occurrence to allow permission for the crest to be used, but this does appear to be an exceptional circumstance. There is little danger that I will surpass the record as I would be well into my ninth decade by that time.

Proposal: That permission should be granted for the town crest to be used in this instance



Phil Burgess
Town Clerk

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

Internal Committee 29th August 2017
Maintenance Facility
Agenda Item 14

Please see attached pre-planning response from ABC. Whilst there is no objection in principle, the design and the orientation of the facility have both been criticised.

As a result, I have asked Maylands to re-draw the designs to accommodate the requirements of the planners, and the resultant drawings will be re-submitted to council when received.

This is likely to result in a more visually appealing, but more expensive facility.

Proposal: Information item



Phil Burgess
Town Clerk

Impact on Crime and Disorder	: None
Impact on Bio-diversity	: None
Budgetary Impact	: Not known as yet

Development Directorate

Ask for: Thijs Bax
Email: thijs.bax@ashford.gov.uk
Direct Line: (01233) 330403
Fax No: (01233) 330682



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Mr R Filmer
Maylands Consulting
Milroy House
Sayers Lane
Tenterden
Kent
TN30 6BW

Our Ref: 17/00181/INF
Date: 03 August 2017

Dear Mr R Filmer

Location St Michaels Recreation Ground, Ashford Road, St Michaels, Tenterden, Kent

Proposal Proposed new maintenance building

I refer to your request for pre application advice that was received on 14 June 2017. Your proposals have been considered and I have the following advice.

I have no objection in principle to the erection of a new maintenance building which would support the running of the play fields and open space in Tenterden, which provides a social benefit.

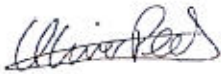
Whilst I appreciate the functional need to accommodate the equipment associated with maintenance across Tenterden, I do however have concerns regarding the design and scale of the proposed building.

Whilst set back, this is in an open and visually prominent location close to the public highway, the proposed modern, shallow roof style of the building together with its size and form would not assimilate well with the surrounding area visually and would be visually harmful to the character of the locality as a whole. Given the context of the site, I would expect any new building to be more of a traditional form with a steeper pitched roof. In addition, the development would be sited close to a number of large and established trees, that appear to be of amenity value. The proposal given its close proximity, is likely to harm these trees during construction and from future pressure to cut back or prune them for maintenance purposes. The loss of these trees which contribute to the character of the area, would be harmful to the visual amenity of the locality.

Given the above, I am unable to support the proposal at officer level. However there may be scope to provide a traditional extension to the existing toilet block or adjacent development that results in an L-shape plan form to the existing toilet block, which follows this traditional design more.

You will appreciate that these comments are given only as an officer level opinion on the basis of the information available at this time and may not represent the formal views of the Council.

Yours sincerely

A handwritten signature in black ink, appearing to read 'H. P. ...', written over a horizontal line.

Joint Development Control Manager

Notes for your information:

1. When you make an application please ensure that it meets the requirements of the council's validation advice note and that a validation checklist appropriate for the type of application is completed and submitted with it.
2. The advice note and relevant checklist can be assessed via the "Applying for planning permission" pages of the council's website (www.ashford.gov.uk) on the "Is in my application valid" page.
3. The advice given by Council Officers for pre-application enquires does not constitute a formal response or decision of the Council with regards to any future planning application. Any views or opinions are given in good faith, and to the best of ability, without prejudice to the formal consideration of any planning application.
4. The final decision on any application can only be taken after the Council has consulted local people, statutory consultees and any other interested parties.
5. A final decision on an application will be made by senior officers or by the council's Planning Committee and will be based on all the information available at that time.
6. This advice will be carefully considered in reaching a decision or recommendation on any resulting applications; subject to the proviso that the circumstances and information may change or come to light that could alter the position. It should be noted that the weight given to pre-application advice will decline over time.
7. It should be noted that if the planning application is delayed for a significant period then any pre-application advice may be overtaken by changes in national, regional or local policy and guidance.

Internal Committee 29th August 2017

Health & Safety

Agenda Item 15

Gavin Richardson from Ashford Borough Council came out to see us to give us some advice on Health and Safety.

Wedding boards – Gavin suggested that we purchase an aircraft ladder, with hand rails and lockable wheels rather than using the current step ladder. Two people should work together on the job, one to assist and to ensure there is no threat of injury to the general public, and the other to place the board on the hooks. He also recommended that both wear hi-vis vests.

Balcony flags – Gavin advised that two people should always carry out this task and that we look into purchasing a harness for the person ascending the ladder. As this will involve putting a hook into the wall we need to contact the Listed Buildings officer to see if this is possible.

Maintenance Team Risk assessments – These should be updated, but there is no need for an individual risk assessment to be written out for each and every job, visually carrying it out is sufficient.

Equipment Safety – Lee only needs to carry out a safety checklist once a year for each workman to confirm correct usage, and to keep a watchful eye day to day.

Ladders – Our domestic ladders need replacing with ones suitable for use in the workplace.

Courses – Gavin said that he would invite us to 'piggy back' on ABC courses as and when they take place.

Proposal: Information item

Sharon Ratcliffe
Admin Assistant

Impact on Crime and Disorder	: None
Impact on Bio-diversity	: None
Budgetary Impact	: Not known as yet

Internal Committee 29th August 2017
Xmas Market – Handling of Cash
Agenda Item 16

A request has been received from the organisers of the Christmas Market for the Town Council to handle cash on their behalf.

This would remove the need to set up a separate bank account for the purpose. It could easily be handled in the office by the use of a dedicated budget heading which would revert to zero after all funds are received/spent. The event is expected to make a slight profit.

Proposal: That cash handling facilities are offered by the council for this event.



Phil Burgess
Town Clerk

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