

Finance & Governance Committee

To: Committee Members

Cllrs Cooper-Marsh (Chairperson) Banks, Chapman, Collins, Goodman, Hitchin, Kumar, Maslen, and Pitt

Copies: County Councillors – S Ferguson, K Prentice, G Seeff & S Taylor

District Councillors – L Davenport-Ray, S Ferguson, A Jennings, M Pickering, I Taylor, S Taylor & G Welton

Town Councillors (not a member of this committee)

Town Council website

Agenda for the meeting of the **Finance & Governance committee** to be held on **Tuesday 18th June 2024** at **7.30pm** in the Priory Centre, Priory Lane, St Neots, PE19 2BH.

Please be aware that meetings may be recorded and made available to the public. Your participation in the meeting indicates your consent to being included in these recordings.

Public Participation

There will be a 10-minute session before the meeting to allow any resident to address the committee on any matter appearing on the agenda for this meeting.

Members of the Finance & Governance committee are hereby summoned to attend this meeting to consider the following business.

C Robson
Town Clerk

1. Apologies for Absence

To receive Councillor's apologies for absence.

2. Declarations of Interest

There were none. To receive from Councillor's declarations as to Disclosable Pecuniary Interests and/or Non-Statutory Disclosable Interests along with the nature of those interests in relation to any agenda item.

3 Election of Deputy Chairperson

To receive nominations and elect a Deputy Chairperson for the 2024-25 Council year.

4. Minutes

RESOLVED to approve. Members to approve the minutes of the Finance & Governance Committee held on 21st May 2024 as a true and accurate record. Attachment 1

5. Payments

To receive and consider payments for April 2024. Attachment 2

6. Year End Accounts 31st March 2024

To receive and note the following year end account documents;

- | | |
|---------------------------------------------------------------------|--------------|
| i) Annual Governance & Accountability Return 2022/23 Summary (AGAR) | Attachment 3 |
| ii) Statutory Income and Expenditure | Attachment 4 |
| iii) Statutory Balance Sheet | Attachment 5 |
| iv) Income and Expenditure versus budget summary | Attachment 6 |

7. Year End Reserves Reconciliations 31st March 2024

- | | |
|-----------------------------------------------------------------------------------|--------------|
| i) To receive and note Reserves Reconciliation for financial year 2022/23 (Box 7) | Attachment 7 |
| ii) To receive and note CIL reserve spend by dates for funding held. | Attachment 8 |
| iii) To receive and note earmarked reserves as at 31 st March 2024. | Attachment 9 |

8. Year End Bank and Investment Reconciliations 31st March 2024

- | | |
|------------------------------------------------------------------------|---------------|
| i) To receive and note bank and investment reconciliation (AGAR box 8) | Attachment 10 |
| ii) PWLB Statement (AGAR box 9) | Attachment 11 |

9. Internal Audit Report

To receive and note the final 2023-24 Internal Audit report. Attachment 12

10. Citizen's Advice Bureau Funding

To receive a report from the Town Clerk on funding provided to the Citizens Advice Rural Cambridgeshire and consider any further funding for the 2024/25 financial year alongside information from Huntingdonshire District Council on funding provided to CARC and the service this delivers. Attachment 13

11. CIL Project Funding

To receive a report from the Town Clerk on CIL funding and consider recommendations to the Council on availability of funds for projects the Council may be minded providing funds for. Attachment 14

12. Town Council Website

To receive and consider a recommendation from the Promotion and Events Working Group on allocating £4,000 in unbudgeted expenditure to deliver a new Council website design. Attachment 15

13. Armed Forces Day

To receive a report from the Town Clerk on anticipated overspend in the Armed Forces Day budget as a result of unexpected costs arising from new Safety Advisory Group requirements for the event. Attachment 16

14. General Reserves Policy

To review the Council's adopted General Reserves Policy and the level of reserves as of 31st March 2024. Attachment 17

15. Date of Next Meeting

To note that the next scheduled meeting of the Finance and Governance Committee is the 16th July 2024 at 7:15pm.

Finance & Governance Committee

Present: Cllrs Banks, Chapman, Goodman, Cooper-Marsh (Chair), Maslen, and Pitt

Absent: Cllrs Collins, Hitchin, Kumar

In attendance: Town Clerk, Responsible Finance Officer

Minutes of the meeting of the **Finance & Governance committee** held on **Tuesday 21st May 2024** at **7.30pm** in the Priory Centre, Priory Lane, St Neots, PE19 2BH.

Public Participation

There were three Members of the public present.

A Member of the public addressed the Council on agenda item 7 Farm and Craft Market Fees. The resident commented that the report provided for Members consideration stated that potential loss for not charging pitch fees would be £4,000, but that this was based on 21 stalls being present which the resident said has never being the case.

| | | ACTIONS |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 001 | Apologies for Absence No apologies were received. | Admin |
| 002 | Declarations of Interest Cllrs declared an interest in agenda item | |
| 003 | Minutes RESOLVED to approve the minutes of the 23 rd April 2024 as a true and accurate record subject to amending to state Cllr Cooper-Marsh chaired the meeting. | Admin |
| 004 | Payments Members received and noted payments for March 2024. | |

Prior to the meeting the Town Clerk had received the following queries relating to payments;

- Purchase Ledger Payments page 5431 line 16226 - Election recharge, this seems high, which election does it refer to?

The Clerk had responded that £9,917.76 is correct and is for the Eaton Ford election held on October 2023.

- Purchase Ledger Payments page 5432 lines 16166 & 16229 - Emergency call out for the Eatons Centre, what do these relate to?

The Clerk had responded that these are call out charges for the alarm company who responds follow an alarm activation during closed hours. There had been no signs of a break in.

005 Bank Cash and Investment Reconciliations

Members received and noted bank cash and investment reconciliations as at 31st March.

Members discussed transferring more funds from the Barclays Account to the CCLA fund which pays a higher rate of interest. It was agreed that the Town Clerk and RFO should look to transfer further funds. Officers would investigate this and report back to the Committee.

The Committee discussed the closure of the Barclays Bank in St Neots and the potential of changing banks to one of those which still maintains a physical branch in the town. Officers are to investigate further.

006 St Neots Skatepark Funding – Revamp the Ramp

The Committee received and considered a report from the Town Clerk on the status of St Neots Skatepark enhancement project and funding the Council had resolved to contribute to the works. Members noted that a £15,000 funding application for the A428 fund had been unsuccessful and as such the project had a £15,000 shortfall.

The Committee consider the funding required and available council funds. Given the importance of the project for the community and the impact it can make Members felt the Council should look to provide further funds from its CIL reserves to move the project to completion.

RESOLVED to RECOMMEND that if the Town Council is minded to provide any further funding to meet the £15,000 shortfall in the Revamp the Ramp St Neots Skatepark enhancement project that funding is allocated from the Council's CIL reserves.

007 Farm and Craft Market Fees

The Chairperson introduced a recommendation from the Promotion and Events Committee that the Council pause pitch fees for the Farm and Craft Market during the ongoing refurbishment works to the Market Square.

Members agreed that recognising the limitations and disruption to the market and its traders through the current refurbishment works was important and as such pausing pitch fees to help the market through the current turbulence and the impact it was having for traders was something the Council should do.

Members also commented that a successful market would be key to the new Market Square and that pausing fees would help ensure the continuation of traders so the Council was in a good position to develop and build on the market as the works ended.

Members discussed the duration of pausing pitch fees, noting that the signed off completion of the Market Square might be some time after it is actually open for use due to snagging issues that can delay sign offs. Therefore, an amendment was proposed that the pitch fees be paused until January 2024 when the situation would be reviewed.

RESOLVED to RECOMMEND that Farm and Craft Market pitch fees are paused until January 2024 when the matter of pitch fees and status of Market Square works will be reconsidered by the Finance and Governance Committee.

008 Brickhills Play Park

The Chairperson of the Operations and Amenities Committee presented a recommendation from that committee that the Council progress with the installation of an inclusive see-saw previously identified for inclusion as part of delivering an accessible play park at Brickhills. The see-saw was the top priority highlighted by the Play Park Working Group, along with the creation of a new park at Eaton Ford. The reserves held would not meet the cost of installing a new park but would allow for the Brickhills project to move to completion.

RESOLVED to RECOMMEND that the Council release £24,495.60 from £70,759 earmarked reserves for play park provision for the purchase and installation of an inclusive seesaw and supporting infrastructure and equipment at Brickhill's play area.

009 Date of Next Meeting

Members noted that the date of the next scheduled Finance and Governance Committee meeting would be 18th June 2024 at 7:15pm. This would follow a grants sub-committee meeting to be held at 6:15pm on the same night.

COMMITTEE CHAIRPERSON

Date: 10/06/2024

St Neots Town Council 2024/2025

Page 1

Time: 17:38

Town Council Current Account

List of Payments made between 01/04/2024 and 30/04/2024

| <u>Date Paid</u> | <u>Payee Name</u> | <u>Reference</u> | <u>Amount Paid</u> | <u>Authorized Ref</u> | <u>Transaction Detail</u> |
|------------------|--------------------------------|------------------|--------------------|-----------------------|--------------------------------|
| 02/04/2024 | Jola Cloud Solutions | 020424 | 517.58 | | 16393 Telephony FEB TC |
| 02/04/2024 | Fuel Card Services | 2424 | 589.44 | | 16452 Fuel bill Mar 24 OPS |
| 02/04/2024 | FARMERS MARKET | BACS | 10.00 | | REFUND |
| 04/04/2024 | BACS P/L Pymnt Page 5470 | BACS Pymnt | 240.00 | | BACS P/L Pymnt Page 5470 |
| 04/04/2024 | ST NEOTS MUSEUM | BACS | 15,960.00 | | Q1 GRANT |
| 04/04/2024 | EVENT HORIZON | BACS | 1,332.00 | | OASIS TICKET SALES |
| 04/04/2024 | PAYROLL | BACS | 1,180.99 | | WEEK 53 |
| 05/04/2024 | BACS P/L Pymnt Page 5471 | BACS Pymnt | 642.00 | | BACS P/L Pymnt Page 5471 |
| 05/04/2024 | ST IVES TOWN COUNCIL | BACS | 150.00 | | MB 2023 |
| 05/04/2024 | BACS P/L Pymnt Page 5491 | BACS Pymnt | 20,331.78 | | BACS P/L Pymnt Page 5491 |
| 08/04/2024 | BACS P/L Pymnt Page 5472 | BACS Pymnt | 2,139.90 | | BACS P/L Pymnt Page 5472 |
| 08/04/2024 | Fuel Card Services | 080424 | 338.40 | | 16501 Card protection MAR OPS |
| 08/04/2024 | Fuel Card Services Ltd | 8424 | 138.15 | | 16495 Fuel bill OPS |
| 08/04/2024 | BARCLAYS | BACS | 25.61 | | MONTHLY CHARGES |
| 09/04/2024 | BACS P/L Pymnt Page 5469 | BACS Pymnt | 600.00 | | BACS P/L Pymnt Page 5469 |
| 09/04/2024 | BRITISH TELECOM | 090424 | 46.54 | | 16502 Spare line MARCH TC |
| 09/04/2024 | ANGLIAN WATER SERVICES | 120424 | 383.85 | | 16503 Water 24/25 CEM |
| 09/04/2024 | Scottish & Southern Energy - P | DD-8646 | 9,549.51 | | 16491-Electr PC to feb 24 |
| 09/04/2024 | Southern & Scottish Energy - E | DD-8606 | 2,071.83 | | 16481-Electricity EC to 29/2/2 |
| 09/04/2024 | Scottish & Southern Energy - D | DD-8572 | 1,737.26 | | 16484-Electr Depot to Feb |
| 09/04/2024 | Southern Electric - Museum | DD-8661 | 31.31 | | 16490-Electr Museum-29-2-24 |
| 09/04/2024 | Scottish & Southern Energy - S | DD-8564 | 21.68 | | 16483-Elect South st to Feb 24 |
| 09/04/2024 | Southern & Scottish Energy - | DD-1508 | 108.60 | | 16489-Electr Tebbutts Rd-Feb24 |
| 09/04/2024 | SSE Street lights unmetered | DD-8582 | 115.05 | | 16486-Electr Street Lights |
| 09/04/2024 | SSE Andrew House Cem Rd | DD-8622 | 1,471.82 | | 16485-Electr Andrew Huse-to Fe |
| 09/04/2024 | ST NEOTS PLAYERS | BACS | 562.22 | | JACK AND THE BEAN TICKETS |
| 11/04/2024 | Petty Cash Town Council | 101354 | 200.00 | | TC PC TRF |
| 11/04/2024 | Priory Centre Cafe Petty Cash | 101354a | 300.00 | | PC PC TRF |
| 11/04/2024 | PAYROLL | BACS | 1,144.00 | | WEEK 1 |
| 15/04/2024 | Fuel Card Services Ltd | 150424 | 105.92 | | 16521 Fuel bill APR OPS |
| 15/04/2024 | O2 | 15424 | 300.52 | | 16586 Mobile phones TC |
| 15/04/2024 | Barclaycard | BARCLCARD | 3,562.22 | | MOTNHLY DD REPAYMENT |
| 15/04/2024 | PAYROLL | BACS | 72,284.89 | | MONTH 1 |
| 15/04/2024 | HDC | Std Ord | 20.14 | | RATES-HOWITTS LANE CEM |
| 15/04/2024 | HDC | Std Ord | 34.30 | | RATES FARMERS MARKET |
| 15/04/2024 | HDC | Std Ord | 57.38 | | RATES OLD CEMETERY |
| 15/04/2024 | HDC | Std Ord | 114.13 | | STORE ADJ PUBLIC CONVEINCE |
| 15/04/2024 | HDC | Std Ord | 127.40 | | RATES NEW CEMETERY |
| 15/04/2024 | HDC | Std Ord | 162.95 | | RATES 6B SOUTH STREET |
| 15/04/2024 | HDC | Std Ord | 515.75 | | RATES-EATONS CENTRE |
| 15/04/2024 | HDC | Std Ord | 1,448.58 | | RATES-LEVELLERS LANE |
| 16/04/2024 | BACS P/L Pymnt Page 5474 | BACS Pymnt | 25,928.25 | | BACS P/L Pymnt Page 5474 |
| 17/04/2024 | BACS P/L Pymnt Page 5473 | BACS Pymnt | 2,713.02 | | BACS P/L Pymnt Page 5473 |
| 17/04/2024 | Restore Datashred | 170424 | 75.29 | | 16443 Conf shredding TC |
| 18/04/2024 | O2 | 180424 | 18.68 | | 16417 Mobile phones TC |
| 18/04/2024 | PAYROLL | BACS | 1,498.87 | | WEEK 2 |
| 19/04/2024 | BACS P/L Pymnt Page 5483 | BACS Pymnt | 5,230.80 | | BACS P/L Pymnt Page 5483 |

Town Council Current Account

List of Payments made between 01/04/2024 and 30/04/2024

| <u>Date Paid</u> | <u>Payee Name</u> | <u>Reference</u> | <u>Amount Paid</u> | <u>Authorized Ref</u> | <u>Transaction Detail</u> |
|-----------------------|--------------------------------|------------------|--------------------|-----------------------|-------------------------------|
| 19/04/2024 | BACS P/L Pymnt Page 5488 | BACS Pymnt | 1,434.00 | | BACS P/L Pymnt Page 5488 |
| 22/04/2024 | Fuel Card Services | 220424 | 124.33 | | 16506 Fuel bill APR OPS |
| 22/04/2024 | ANGLIAN WATER SERVICES | 22424 | 159.41 | | 16507 Water 1-4 DEPOT |
| 22/04/2024 | HMRC | BACS | 19,778.88 | | PAYE AND NIC |
| 23/04/2024 | ANGLIAN WATER SERVICES | 230424 | 16.47 | | 16508 Water 1-4 CEMETERY RD |
| 23/04/2024 | Quadient UK Limited | 233424 | 56.00 | | 16509 Postage 2-3/24 TC |
| 23/04/2024 | ANGLIAN WATER SERVICES | 23424 | 83.49 | | 16478 Water 1-4/24 CEM RD |
| 23/04/2024 | Priory Centre Cafe Petty Cash | 101356 | 300.00 | | PC PC |
| 23/04/2024 | BEDFORD TURF SUPPLIES | 101355 | 490.00 | | BEDFORD TURF SUPPLIES |
| 24/04/2024 | STAFF EXPENSES | BACS | 746.10 | | SKY DIVE BOOKING FEE |
| 25/04/2024 | BACS P/L Pymnt Page 5482 | BACS Pymnt | 153.14 | | BACS P/L Pymnt Page 5482 |
| 25/04/2024 | BOC LTD | 250424 | 163.50 | | Purchase Ledger DDR Payment |
| 25/04/2024 | Marston's PLC | 25424 | 2,215.24 | | 16445 CN not delivered PC |
| 25/04/2024 | PAYROLL | BACS | 1,531.76 | | WEEK 3 |
| 26/04/2024 | BACS P/L Pymnt Page 5481 | BACS Pymnt | 4,461.33 | | BACS P/L Pymnt Page 5481 |
| 26/04/2024 | Scottish & Southern Energy - P | DD-9549 | 5,289.28 | | 16492-Electr PC March |
| 26/04/2024 | Scottish & Southern Energy - M | DD-99549 | 15.00 | | 16493-Electr Mort-March |
| 26/04/2024 | EVENT HORIZON | BACS | 5,059.50 | | ROD STEWART |
| 29/04/2024 | Virgin Media Services | 290424 | 40.82 | | 16565 Broadband 4/5 TC |
| 29/04/2024 | Virgin Media Services | 29424 | 81.65 | | 16475 Broadband MAR TC |
| 29/04/2024 | Fuel Card Services | 29th0424 | 329.78 | | 16596 Fuel bill APR OPS |
| 29/04/2024 | BIFFA WASTE SERVICES | 2900424 | 2,226.33 | | Purchase Ledger DDR Payment |
| 29/04/2024 | CITATION | BACS | 628.20 | | HR MONTHLY SUBSC |
| 30/04/2024 | BACS P/L Pymnt Page 5468 | BACS Pymnt | 2,641.77 | | BACS P/L Pymnt Page 5468 |
| 30/04/2024 | BACS P/L Pymnt Page 5480 | BACS Pymnt | 3,300.00 | | BACS P/L Pymnt Page 5480 |
| 30/04/2024 | Jola Cloud Solutions | 30424 | 515.77 | | 16476 Telephony MARCH TC |
| 30/04/2024 | Southern & Scottish Energy - E | DD-2938 | 701.77 | | 16482-Electricity EC March 24 |
| 30/04/2024 | LOVES FARM COMMUNITY | BACS | 1,400.00 | | 23/24 GRANT |
| 30/04/2024 | Fuel Card Services Ltd | dd-1143 | 0.03 | | 16495 Fuel bill OPS |
| Total Payments | | | 230,082.16 | | |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|------------------------------|--------------|------------|--------|------------|----------|-------------|---------|
| ART003 | | | | | | | |
| ARTHUR IBBETT LTD | | | | | | | |
| 16333 Sealant glue OPS | 15/12/2023 | 165446 | 1 | 42.84 | 0.00 | 42.84 | 0.00 |
| 16335 Mower parts OPS | 22/12/2023 | 165722 | 1 | 791.14 | 0.00 | 791.14 | 0.00 |
| 16292 Parts OPS | 26/02/2024 | 168824 | 1 | 87.36 | 0.00 | 87.36 | 0.00 |
| 16289 Mower parts OPS | 29/02/2024 | 169119 | 1 | 242.82 | 0.00 | 242.82 | 0.00 |
| 16290 Equipment & PPE OPS | 29/02/2024 | 168823 | 1 | 34.11 | 0.00 | 34.11 | 0.00 |
| 16291 Mower parts OPS | 29/02/2024 | 168822 | 1 | 356.19 | 0.00 | 356.19 | 0.00 |
| 16334 Mower inspection OPS | 18/03/2024 | 170128 | 1 | 335.28 | 0.00 | 335.28 | 0.00 |
| 16380 Mower parts OPS | 18/03/2024 | 170126 | 1 | 752.03 | 0.00 | 752.03 | 0.00 |

| | |
|-------------|-----------------|
| 0.00 | 2,641.77 |
|-------------|-----------------|

Above paid on 30/04/2024 by Online Payment Ref ART003

| | | |
|---------------------------------------|-------------|-----------------|
| Total Purchase Ledger Payments | 0.00 | 2,641.77 |
|---------------------------------------|-------------|-----------------|

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|-----------------------------------|--------------|------------|--------|-------------------------------------------------------|-------------|---------------|---------|
| VAT001 | | | | | | | |
| Nene Business Services Ltd | | | | | | | |
| 16369 CN Offset 03-04 TC | 28/03/2024 | CN-45743 | 1 | -120.00 | 0.00 | -120.00 | 0.00 |
| 16368 Professional services TC | 29/02/2024 | 45735 | 1 | 360.00 | 0.00 | 360.00 | 0.00 |
| | | | | | 0.00 | 240.00 | |
| | | | | Above paid on 04/04/2024 by Online Payment Ref VAT001 | | | |
| | | | | Total Purchase Ledger Payments | 0.00 | 240.00 | |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance | |
|-------------------------------------------------------|--------------|------------|--------|------------|-------------|---------------|---------------|--|
| VDM001 | | | | | | | | |
| Velocity Design & Marketing | | | | | | | | |
| 16357 Professional svcs FEB PC | 15/02/2024 | INV-1056 | 1 | 642.00 | 0.00 | 642.00 | 0.00 | |
| | | | | | 0.00 | 642.00 | | |
| Above paid on 05/04/2024 by Online Payment Ref VDM001 | | | | | | | | |
| Total Purchase Ledger Payments | | | | | | 0.00 | 642.00 | |

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|-------------------------------------------------------|--------------|---------------|--------|------------|-------------|-----------------|-----------------|
| BOH001 Bohemia St Neots | | | | | | | |
| 16366 Catering Mayor's Ball TC | 14/03/2024 | TOWNCMAY24 | 1 | 2,080.00 | 0.00 | 2,080.00 | 0.00 |
| 16367 Oil Mayor's Ball TC | 14/03/2024 | TOWNCMAY24OIL | 1 | 59.90 | 0.00 | 59.90 | 0.00 |
| | | | | | 0.00 | 2,139.90 | |
| Above paid on 08/04/2024 by Online Payment Ref BOH001 | | | | | | | |
| Total Purchase Ledger Payments | | | | | | 0.00 | 2,139.90 |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|-------------------------------------------------------|--------------|------------|--------|------------|-------------|-----------------|---------|
| AUD001 Auditing Solutions Ltd | | | | | | | |
| 16426 Professional services TC | 31/03/2024 | A8365 | 1 | 1,200.00 | 0.00 | 1,200.00 | 0.00 |
| | | | | | 0.00 | 1,200.00 | |
| Above paid on 17/04/2024 by Online Payment Ref AUD001 | | | | | | | |
| CAR002 Carter Jonas | | | | | | | |
| 16425 Rent Farmers Mkt | 31/12/2023 | 404085 | 1 | 1,513.02 | 0.00 | 1,513.02 | 0.00 |
| | | | | | 0.00 | 1,513.02 | |
| Above paid on 17/04/2024 by Online Payment Ref CAR002 | | | | | | | |
| Total Purchase Ledger Payments | | | | | 0.00 | 2,713.02 | |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|--------------------------------------------------------|--------------|-------------------|--------|------------|-------------|-----------------|---------|
| AGR001 Agrovista UK Ltd | | | | | | | |
| 16332 Weed killer OPS | 28/02/2024 | CD971668646 | 1 | 258.02 | 0.00 | 258.02 | 0.00 |
| | | | | | 0.00 | 258.02 | |
| Above paid on 16/04/2024 by Online Payment Ref AGR001 | | | | | | | |
| BAL001 Balfour Beatty | | | | | | | |
| 16293 Lamp upgrade TC | 09/02/2024 | CSUKOU/INV/156254 | 1 | 4,514.11 | 0.00 | 4,514.11 | 0.00 |
| 16354 Mtc Q4246 TC | 26/02/2024 | CSUKOU/INV/157188 | 1 | 2,534.40 | 0.00 | 2,534.40 | 0.00 |
| | | | | | 0.00 | 7,048.51 | |
| Above paid on 16/04/2024 by Online Payment Ref BAL001 | | | | | | | |
| BED2205 BEDFORD TIMBER LTD | | | | | | | |
| 16295 Top soil OPS | 28/02/2024 | 113526 | 1 | 114.00 | 0.00 | 114.00 | 0.00 |
| 16382 Top soil OPS | 06/03/2024 | 113689 | 1 | 114.00 | 0.00 | 114.00 | 0.00 |
| | | | | | 0.00 | 228.00 | |
| Above paid on 16/04/2024 by Online Payment Ref BED2205 | | | | | | | |
| BHD001 BH Doors Service & Repairs | | | | | | | |
| 16374 Door repair PC | 27/02/2024 | 39902 | 1 | 210.00 | 0.00 | 210.00 | 0.00 |
| | | | | | 0.00 | 210.00 | |
| Above paid on 16/04/2024 by Online Payment Ref BHD001 | | | | | | | |
| BK0032 KEN BOOTH & CO LTD | | | | | | | |
| 16383 Cleaning supplies PC | 11/03/2024 | 438891 | 1 | 367.39 | 0.00 | 367.38 | 0.01 |
| 16304 Cleaning products PC | 11/03/2024 | 438890 | 1 | 178.40 | 0.00 | 178.40 | 0.00 |
| 16383 Cleaning supplies PC | 11/03/2024 | 438891 | 1 | 0.01 | 0.00 | 0.01 | 0.00 |
| | | | | | 0.00 | 545.79 | |
| Above paid on 16/04/2024 by Online Payment Ref BK0032 | | | | | | | |
| BQ2404 Trade UK | | | | | | | |
| 16338 Paint cleaning OPS | 06/03/2024 | 1472576462 | 1 | 152.92 | 0.00 | 152.92 | 0.00 |
| 16337 Cleaning products TOILET | 07/03/2024 | 1472951638 | 1 | -104.97 | 0.00 | -104.97 | 0.00 |
| 16385 Equipment purchases OPS | 26/03/2024 | 1479428345 | 1 | 58.64 | 0.00 | 58.64 | 0.00 |
| | | | | | 0.00 | 106.59 | |
| Above paid on 16/04/2024 by Online Payment Ref 51 | | | | | | | |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|-----------------------------------------------------------------|--------------|------------|--------|------------|-------------|-----------------|---------|
| CALC05 CAMB&PBORO ASSOCIATION OF LOCAL COUNCILS | | | | | | | |
| 16361 DPO Membership scheme TC | 31/03/2024 | 31-03-24 | 1 | 2,509.60 | 0.00 | 2,509.60 | 0.00 |
| | | | | | 0.00 | 2,509.60 | |
| Above paid on 16/04/2024 by Online Payment Ref CALC05 | | | | | | | |
| CAM008 Cambridge Catering Hire | | | | | | | |
| 16386 Glass hire Ball | 08/03/2024 | 7213 | 1 | 101.16 | 0.00 | 101.16 | 0.00 |
| | | | | | 0.00 | 101.16 | |
| Above paid on 16/04/2024 by Online Payment Ref CAM008 | | | | | | | |
| CAR005 Carpartsexpress Ltd | | | | | | | |
| 16341 Cleaning products OPS | 29/02/2024 | SS0284493 | 1 | 53.54 | 0.00 | 53.54 | 0.00 |
| 16387 Solder tube OPS | 18/03/2024 | SS0286989 | 1 | 3.00 | 0.00 | 3.00 | 0.00 |
| | | | | | 0.00 | 56.54 | |
| Above paid on 16/04/2024 by Online Payment Ref CAR005 | | | | | | | |
| CIT001 City B Group Ltd | | | | | | | |
| 16325 Canopies & banners TC | 28/02/2024 | 45992 | 1 | 1,471.20 | 0.00 | 1,471.20 | 0.00 |
| | | | | | 0.00 | 1,471.20 | |
| Above paid on 16/04/2024 by Online Payment Ref CIT001 | | | | | | | |
| COO001 COOLERAID LTD | | | | | | | |
| 16377 2 x bottled water PC | 29/02/2024 | 1699703 | 1 | 39.82 | 0.00 | 39.82 | 0.00 |
| | | | | | 0.00 | 39.82 | |
| Above paid on 16/04/2024 by Online Payment Ref 10 | | | | | | | |
| COP001 Copy IT Digital Solutions Ltd | | | | | | | |
| 16388 Photo copies TC | 08/03/2024 | 8072623736 | 1 | 436.03 | 0.00 | 436.03 | 0.00 |
| | | | | | 0.00 | 436.03 | |
| Above paid on 16/04/2024 by Online Payment Ref COP001 | | | | | | | |
| DHS001 DOVE'S HYGIENE SERVICES | | | | | | | |
| 16375 Hygiene svc PC | 29/02/2024 | 43636 | 1 | 19.75 | 0.00 | 19.75 | 0.00 |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|------------------------------|--------------|------------|--------|------------|-------------|---------------|---------|
| 16389 Hyg svc PC | 08/03/2024 | 43743 | 1 | 116.01 | 0.00 | 116.01 | 0.00 |
| | | | | | 0.00 | 135.76 | |

Above paid on 16/04/2024 by Online Payment Ref DHS001

DRE001 Dream Clean Services Ltd

| | | | | | | | |
|------------------------------|------------|----------|---|----------|-------------|-----------------|------|
| 16339 Deep clean FEB Toilets | 13/03/2024 | INV-1045 | 1 | 1,604.40 | 0.00 | 1,604.40 | 0.00 |
| 16390 Cleaning depot FEB OPS | 13/03/2024 | INV-1046 | 1 | 210.00 | 0.00 | 210.00 | 0.00 |
| | | | | | 0.00 | 1,814.40 | |

Above paid on 16/04/2024 by Online Payment Ref DRE001

FED001 Federation of Burials and Cremation Auth

| | | | | | | | |
|--------------------------------|------------|-----------|---|--------|-------------|---------------|------|
| 16352 Subscription fees 2024 T | 19/01/2024 | FBCA-0417 | 1 | 201.60 | 0.00 | 201.60 | 0.00 |
| | | | | | 0.00 | 201.60 | |

Above paid on 16/04/2024 by Online Payment Ref 87

IBB001 Bill Ibbott's Catering Equipment

| | | | | | | | |
|--------------------------|------------|-------|---|--------|-------------|---------------|------|
| 16343 Kitchen repairs PC | 29/02/2024 | 45534 | 1 | 256.50 | 0.00 | 256.50 | 0.00 |
| | | | | | 0.00 | 256.50 | |

Above paid on 16/04/2024 by Online Payment Ref IBB001

INT002 Intercept Management Ltd

| | | | | | | | |
|-------------------------|------------|---------|---|--------|-------------|---------------|------|
| 16359 Emergency call EC | 29/02/2024 | 1232105 | 1 | 121.80 | 0.00 | 121.80 | 0.00 |
| | | | | | 0.00 | 121.80 | |

Above paid on 16/04/2024 by Online Payment Ref INT002

KID001 Wider Plan Ltd

| | | | | | | | |
|-----------------------------|------------|---------|---|-------|-------------|--------------|------|
| 16353 Childcare vouchers TC | 22/03/2024 | 5441425 | 1 | 16.00 | 0.00 | 16.00 | 0.00 |
| | | | | | 0.00 | 16.00 | |

Above paid on 16/04/2024 by Online Payment Ref KID001

LOV002 Love's Farm Community Centre

| | | | | | | | |
|--------------------------|------------|----------|---|--------|-------------|---------------|------|
| 16394 Hall hire MARCH TC | 01/03/2024 | INV-2011 | 1 | 189.00 | 0.00 | 189.00 | 0.00 |
| | | | | | 0.00 | 189.00 | |

Above paid on 16/04/2024 by Online Payment Ref LOV002

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|--------------------------------|--------------------------------------|------------|--------|------------|-------------|-----------------|---------|
| MAS002 | MASKEARAI INDUSTRIAL SUPPLIES | | | | | | |
| 16345 Cleaning products TOILET | 27/02/2024 | 82619 | 1 | 709.65 | 0.00 | 709.65 | 0.00 |
| 16395 PPE OPS | 27/03/2024 | 82862 | 1 | 468.72 | 0.00 | 468.72 | 0.00 |
| 16396 Clening supplies TOILETS | 27/03/2024 | 82863 | 1 | 971.22 | 0.00 | 971.22 | 0.00 |
| | | | | | 0.00 | 2,149.59 | |

Above paid on 16/04/2024 by Online Payment Ref MAS002

| | | | | | | | |
|------------------------|----------------|----------|---|--------|-------------|---------------|------|
| NIS001 | Nisbets | | | | | | |
| 16398 Condiments BALL | 05/03/2024 | 28546461 | 1 | 420.65 | 0.00 | 420.65 | 0.00 |
| 16397 Chip scoops BALL | 07/03/2024 | 28563702 | 1 | 65.98 | 0.00 | 65.98 | 0.00 |
| | | | | | 0.00 | 486.63 | |

Above paid on 16/04/2024 by Online Payment Ref NIS001

| | | | | | | | |
|--------------------------------|-------------------------------------|------------|---|--------|-------------|---------------|------|
| PPL001 | PUBLIC PERFORMANCE LICENSING | | | | | | |
| 16399 Performance licensing PC | 11/03/2024 | SIN2661365 | 1 | 740.66 | 0.00 | 740.66 | 0.00 |
| | | | | | 0.00 | 740.66 | |

Above paid on 16/04/2024 by Online Payment Ref PPL001

| | | | | | | | |
|------------------------|-------------------------------|-------|---|--------|-------------|---------------|------|
| ROY001 | Royal Industrial Doors | | | | | | |
| 16391 Door repairs OPS | 28/03/2024 | 34722 | 1 | 854.40 | 0.00 | 854.40 | 0.00 |
| | | | | | 0.00 | 854.40 | |

Above paid on 16/04/2024 by Online Payment Ref ROY001

| | | | | | | | |
|-----------------------|-------------------------------|--------|---|--------|-------------|---------------|------|
| SER002 | Serious About St Neots | | | | | | |
| 16349 Mayor's quiz TC | 07/02/2024 | 070224 | 1 | 200.00 | 0.00 | 200.00 | 0.00 |
| | | | | | 0.00 | 200.00 | |

Above paid on 16/04/2024 by Online Payment Ref SER002

| | | | | | | | |
|---------------------------|-----------------------|------|---|--------|-------------|---------------|------|
| SMO002 | SmokeCloak Ltd | | | | | | |
| 16392 Smoke Cloak Svc OPS | 18/03/2024 | 1611 | 1 | 480.00 | 0.00 | 480.00 | 0.00 |
| | | | | | 0.00 | 480.00 | |

Above paid on 16/04/2024 by Online Payment Ref SMO002

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|--------------------------------------------------------|--------------|------------|--------|------------|-------------|-----------------|---------|
| STA002 STANNAH LIFT SERVICES LTD | | | | | | | |
| 16378 Lift Svc EC | 04/03/2024 | 1085645321 | 1 | 209.53 | 0.00 | 209.53 | 0.00 |
| | | | | | 0.00 | 209.53 | |
| Above paid on 16/04/2024 by Online Payment Ref STA002 | | | | | | | |
| STO0001 Stone King LLP | | | | | | | |
| 16281 Professional svcs TC | 06/03/2024 | 229338 | 1 | 2,252.40 | 0.00 | 2,252.40 | 0.00 |
| | | | | | 0.00 | 2,252.40 | |
| Above paid on 16/04/2024 by Online Payment Ref STO0001 | | | | | | | |
| SUN001 DAYLA DRINKS | | | | | | | |
| 16376 Post mix drinks PC | 25/03/2024 | 1478597 | 1 | 85.80 | 0.00 | 85.50 | 0.30 |
| | | | | | 0.00 | 85.50 | |
| Above paid on 16/04/2024 by Online Payment Ref SUN001 | | | | | | | |
| TCH001 Matthew Algie | | | | | | | |
| 16355 Coffee mchn rent FEB PC | 28/02/2024 | 2007571 | 1 | 152.35 | 0.00 | 152.35 | 0.00 |
| | | | | | 0.00 | 152.35 | |
| Above paid on 16/04/2024 by Online Payment Ref TCH001 | | | | | | | |
| THI001 Think Local | | | | | | | |
| 16403 Advertising TC | 14/03/2024 | SI-4133 | 1 | 585.00 | 0.00 | 585.00 | 0.00 |
| | | | | | 0.00 | 585.00 | |
| Above paid on 16/04/2024 by Online Payment Ref THI001 | | | | | | | |
| THO001 Thomas Ridley & Son Ltd | | | | | | | |
| 16405 Cafe supplies PC | 06/03/2024 | 226915D | 1 | 223.76 | 0.00 | 223.76 | 0.00 |
| 16404 Cafe purchases PC | 20/03/2024 | 239942D | 1 | 154.40 | 0.00 | 154.40 | 0.00 |
| 16379 Cafe supplies PC | 27/03/2024 | 246517D | 1 | 166.71 | 0.00 | 166.71 | 0.00 |
| | | | | | 0.00 | 544.87 | |
| Above paid on 16/04/2024 by Online Payment Ref THO001 | | | | | | | |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|-------------------------------------------------------|----------------------------------------|------------|--------|------------|-------------|---------------|------------------|
| TIM002 | T POWERS | | | | | | |
| 16406 Professional svcs PC | 28/03/2024 | SGT0027 | 1 | 188.00 | 0.00 | 188.00 | 0.00 |
| | | | | | 0.00 | 188.00 | |
| Above paid on 16/04/2024 by Online Payment Ref TIM002 | | | | | | | |
| VDM001 | Velocity Design & Marketing | | | | | | |
| 16407 Professional svcs PC | 11/03/2024 | INV-1070 | 1 | 642.00 | 0.00 | 642.00 | 0.00 |
| | | | | | 0.00 | 642.00 | |
| Above paid on 16/04/2024 by Online Payment Ref VDM001 | | | | | | | |
| VER001 | Vergo Pest Management Ltd | | | | | | |
| 16358 Pest control NOV EC | 16/11/2023 | 287842 | 1 | 148.84 | 0.00 | 148.84 | 0.00 |
| | | | | | 0.00 | 148.84 | |
| Above paid on 16/04/2024 by Online Payment Ref VER001 | | | | | | | |
| WHE001 | Wheels in Motion | | | | | | |
| 16327 Vehicle repairs OPS | 15/03/2024 | 5248 | 1 | 125.76 | 0.00 | 125.76 | 0.00 |
| | | | | | 0.00 | 125.76 | |
| Above paid on 16/04/2024 by Online Payment Ref WHE001 | | | | | | | |
| XLP001 | Xlpress Ltd | | | | | | |
| 16280 Banners x 4 TC | 02/03/2024 | 33112 | 1 | 158.40 | 0.00 | 158.40 | 0.00 |
| 16408 Leaflets Easter | 18/03/2024 | 33293 | 1 | 98.00 | 0.00 | 98.00 | 0.00 |
| 16351 Leaflets Mayor's Ball | 22/02/2024 | 32949 | 1 | 80.00 | 0.00 | 80.00 | 0.00 |
| | | | | | 0.00 | 336.40 | |
| Above paid on 16/04/2024 by Online Payment Ref XLP001 | | | | | | | |
| Total Purchase Ledger Payments | | | | | | 0.00 | 25,928.25 |

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|-------------------------------------------------------|--------------|------------|--------|------------|-------------|-----------------|-----------------|
| CAM002 Cambridge Trees Ltd | | | | | | | |
| 164232 Tree works OPS | 25/03/2024 | INV-4499 | 1 | 3,300.00 | 0.00 | 3,300.00 | 0.00 |
| | | | | | 0.00 | 3,300.00 | |
| Above paid on 30/04/2024 by Online Payment Ref CAM002 | | | | | | | |
| Total Purchase Ledger Payments | | | | | | 0.00 | 3,300.00 |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|--------------------------------------------------------|---------------------------------|------------|--------|------------|-------------|-----------------|---------|
| NEO001 | Neotists CIC | | | | | | |
| 16466 Mkt performance JAN TC | 22/01/2024 | INV-00063 | 1 | 1,050.00 | 0.00 | 1,050.00 | 0.00 |
| 16467 Market performance FEBTC | 01/02/2024 | INV-00081 | 1 | 1,050.00 | 0.00 | 1,050.00 | 0.00 |
| 16468 Market performance MARTC | 01/03/2024 | INV-00070 | 1 | 1,050.00 | 0.00 | 1,050.00 | 0.00 |
| | | | | | 0.00 | 3,150.00 | |
| Above paid on 26/04/2024 by Online Payment Ref NEO001 | | | | | | | |
| NPO001 | Npower Business Services | | | | | | |
| 16462 Festive lighting TC | 07/03/2024 | IN09932667 | 1 | 391.53 | 0.00 | 391.53 | 0.00 |
| | | | | | 0.00 | 391.53 | |
| Above paid on 26/04/2024 by Online Payment Ref NPO001 | | | | | | | |
| STO0001 | Stone King LLP | | | | | | |
| 16472 Professional fees TC | 09/02/2024 | 227939 | 1 | 919.80 | 0.00 | 919.80 | 0.00 |
| | | | | | 0.00 | 919.80 | |
| Above paid on 26/04/2024 by Online Payment Ref STO0001 | | | | | | | |
| Total Purchase Ledger Payments | | | | | 0.00 | 4,461.33 | |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|------------------------------------------|--------------|------------|--------|-------------------------------------------------------|-------------|---------------|---------|
| NEO003 Quadient UK Limited | | | | | | | |
| 15766 Postage TC | 18/10/2023 | 2023048057 | 1 | 76.57 | 0.00 | 76.57 | 0.00 |
| 16177 Postage 2-5/24 TC | 18/01/2024 | 2024002908 | 1 | 76.57 | 0.00 | 76.57 | 0.00 |
| | | | | | 0.00 | 153.14 | |
| | | | | Above paid on 25/04/2024 by Online Payment Ref NEO003 | | | |
| | | | | Total Purchase Ledger Payments | 0.00 | 153.14 | |

Linked to Cashbook 1

Entered Month 1
by user DRB

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|-------------------------------------------------------|--------------|------------|--------|------------|-------------|-----------------|-----------------|
| UKP001 | | | | | | | |
| UK Power Networks | | | | | | | |
| 16592 Electrical services OPS | 23/04/2024 | 92206591 | 1 | 5,230.80 | 0.00 | 5,230.80 | 0.00 |
| | | | | | 0.00 | 5,230.80 | |
| Above paid on 19/04/2024 by Online Payment Ref UKP001 | | | | | | | |
| Total Purchase Ledger Payments | | | | | | 0.00 | 5,230.80 |

List of Purchase Ledger Payments

Linked to Cashbook 1

Entered Month 1
by user TK

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|-------------------------------------------------------|--------------|------------|--------|------------|-------------|-----------------|-----------------|
| WEL001 Wel Medical Ltd | | | | | | | |
| 16642 Defib pads batteries TC | 22/04/2024 | I275970 | 1 | 1,434.00 | 0.00 | 1,434.00 | 0.00 |
| | | | | | 0.00 | 1,434.00 | |
| Above paid on 19/04/2024 by Online Payment Ref WEL001 | | | | | | | |
| Total Purchase Ledger Payments | | | | | | 0.00 | 1,434.00 |

Linked to Cashbook 1

Entered Month 1
by user TK

| Supplier and Invoice Details | Invoice Date | Invoice No | Ledger | Amount Due | Discount | Amount Paid | Balance |
|-------------------------------------------------------|--------------|------------|--------|------------|-------------|------------------|------------------|
| ZUR132 | | | | | | | |
| ZURICH MUNICIPAL MANAGEMENT SERVICES | | | | | | | |
| <i>Insuarncce 24/25</i> | 01/04/2024 | 532103970 | 1 | 20,331.78 | 0.00 | 20,331.78 | 0.00 |
| | | | | | 0.00 | 20,331.78 | |
| Above paid on 05/04/2024 by Online Payment Ref ZUR132 | | | | | | | |
| Total Purchase Ledger Payments | | | | | | 0.00 | 20,331.78 |

Priory Centre Current Account

List of Payments made between 01/04/2024 and 30/04/2024

| <u>Date Paid</u> | <u>Payee Name</u> | <u>Reference</u> | <u>Amount Paid</u> | <u>Authorized Ref</u> | <u>Transaction Detail</u> |
|-----------------------|--------------------|------------------|--------------------|-----------------------|----------------------------|
| 05/04/2024 | Payment Sense Ltd | dd-0999 | 24.62 | | 16435 DSS Mgt TC |
| 05/04/2024 | Payment Sense Ltd | DD-3217 | 139.50 | | 16371 PCI DSS MGT PC |
| 05/04/2024 | Payment Sense Ltd | DD-201 | 30.40 | | 16431 Card transactions TC |
| 09/04/2024 | SSE business.co.uk | dd-8670 | 7,519.52 | | PC GAS TO 28/02/24 |
| 15/04/2024 | HDC | Std Ord | 1,881.25 | | RATES-PRIORY CENTRE |
| 15/04/2024 | Payment Sense Ltd | DD-219 | 46.31 | | 16373 Card transactions PC |
| 15/04/2024 | Payment Sense Ltd | DD-579 | 157.45 | | 16434 Card transactions PC |
| 15/04/2024 | Payment Sense Ltd | DD-7120 | 24.62 | | 16370 PCI DSS MGT PC |
| 15/04/2024 | AMEX | DD | 0.47 | CARD FEES CHARGES | AMEX |
| 23/04/2024 | AMEX | DD | 0.47 | | CARD FEES CHARGES |
| Total Payments | | | <u>9,824.61</u> | | |

Barclaycard

List of Payments made between 01/04/2024 and 30/04/2024

| <u>Date Paid</u> | <u>Payee Name</u> | <u>Reference</u> | <u>Amount Paid</u> | <u>Authorized Ref</u> | <u>Transaction Detail</u> |
|------------------|-------------------|------------------|--------------------|-----------------------|-----------------------------|
| 01/04/2024 | Various | BARCLCARD | 3,220.93 | | payments to 31-03-2024 |
| 08/04/2024 | NCR PADS | BARCLCARD | 100.20 | | STATIONERY PC |
| 08/04/2024 | PASS PORTABLE | BARCLCARD | 69.11 | | FLUKE LEADS |
| 08/04/2024 | APPLE | BARCLCARD | 0.99 | | ICLOUDE STORAGE |
| 08/04/2024 | AMAZON | BARCLCARD | 164.99 | | CHEST FREEZER YOUTH COUNCIL |
| 08/04/2024 | LAND REGISTRY | BARCLCARD | 6.00 | | SEARCH FEES |

| | |
|-----------------------|-----------------|
| Total Payments | <u>3,562.22</u> |
|-----------------------|-----------------|

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

| Completion checklist – 'No' answers mean you may not have met requirements | | Yes | No |
|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| All sections | Have all highlighted boxes have been completed? | ✓ | |
| | Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor? | ✓ | |
| Internal Audit Report | Have all highlighted boxes been completed by the internal auditor and explanations provided? | ✓ | |
| Section 1 | For any statement to which the response is 'no', has an explanation been published? | ✓ | |
| Section 2 | Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval? | ✓ | |
| | Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting? | ✓ | |
| | Has an explanation of significant variations been published where required? | ✓ | |
| | Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8? | ✓ | |
| | Has an explanation of any difference between Box 7 and Box 8 been provided? | ✓ | |
| Sections 1 and 2 | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested. | ✓ | |

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

ST NEOTS TOWN COUNCIL

ENTER PUBLICLY AVAILABLE WEBSITE/PAGE ADDRESS
www.stneots-tc.gov.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Yes | No* | Not covered** |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|----------------|
| A. Appropriate accounting records have been properly kept throughout the financial year. | ✓ | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | ✓ | | |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | ✓ | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | ✓ | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ✓ | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered") | | | ✓ |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | ✓ | | |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set). | ✓ | | |
| N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | Yes ✓ | No* | Not applicable |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

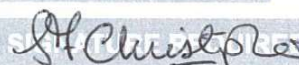
Date(s) internal audit undertaken

Name of person who carried out the internal audit

26/10/2023 18/03/2024 04/06/2024

SF Christopher for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

04/06/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ST NEOTS TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

| | Agreed | | 'Yes' means that this authority: | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| | Yes | No* | | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | ✓ | | <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i> | |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ✓ | | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i> | |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | ✓ | | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i> | |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | ✓ | | <i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i> | |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i> | |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | ✓ | | <i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i> | |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | ✓ | | <i>responded to matters brought to its attention by internal and external audit.</i> | |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. | ✓ | | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i> | |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | Yes | No | N/A | <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |
| | ✓ | | | |

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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Section 2 – Accounting Statements 2023/24 for

ST NEOTS TOWN COUNCIL

| | Year ending | | Notes and guidance |
|-------------------------------------------------------------|--------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 31 March 2023 £ | 31 March 2024 £ | |
| 1. Balances brought forward | 3,244,389 | 3,861,594 | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year. |
| 2. (+) Precept or Rates and Levies | 1,864,357 | 1,949,524 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 728,495 | 1,784,726 | Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received. |
| 4. (-) Staff costs | 994,024 | 1,099,465 | Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. |
| 5. (-) Loan interest/capital repayments | 26,799 | 26,115 | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any). |
| 6. (-) All other payments | 954,824 | 1,229,770 | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7. (=) Balances carried forward | 3,861,594 | 5,240,494 | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6). |
| 8. Total value of cash and short term investments | 3,908,412 | 5,319,056 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9. Total fixed assets plus long term investments and assets | 4,575,018 | 4,819,831 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10. Total borrowings | 247,500 | 232,500 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |

| For Local Councils Only | Yes | No | N/A | |
|------------------------------------------------------------|-----|----|-----|---------------------------------------------------------------------------------------------------------------|
| 11a. Disclosure note re Trust funds (including charitable) | ✓ | | | The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets. |
| 11b. Disclosure note re Trust funds (including charitable) | ✓ | | | The figures in the accounting statements above exclude any Trust transactions. |

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

04/06/2024

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

ST NEOTS TOWN COUNCIL

1 Respective responsibilities of the auditor and the authority

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

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

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

St Neots Town Council

Income and Expenditure Account for Year Ended 31/03/2024

| 31st March 2023 | | 31/03/2024 |
|------------------|--------------------------------|------------------|
| | Operating Income | |
| 1,542 | Democratic Representation | 22,597 |
| 0 | Central Administration | 782 |
| 2,054,773 | Other Costs and Income | 3,209,197 |
| 44,487 | Cemetery/Churchyard and Allotm | 49,899 |
| 20,069 | Play Areas and Open Spaces | 18,615 |
| 626 | Depot & Operational | 1,137 |
| 9,500 | Community Buildings | 9,500 |
| 22,639 | Town Events, Market &Promotion | 25,604 |
| 76,908 | Eaton Community Centre | 38,655 |
| 47,721 | Capital Projects | 0 |
| 0 | Master Plan | 50,000 |
| 14,470 | Architectural Heritage Fund | 0 |
| 0 | HDC Vibrant Communities Fund | 20,000 |
| 37,247 | Priory Centre-Running Costs | 37,240 |
| 133,220 | Priory Centre Bar & Catering | 130,464 |
| 129,650 | Priory Centre-Functions | 120,559 |
| 2,592,852 | Total Income | 3,734,250 |
| | Running Costs | |
| 4,920 | Corporate Management | 5,440 |
| 40,310 | Democratic Representation | 79,404 |
| 410,480 | Central Administration | 499,027 |
| 26,799 | Other Costs and Income | 26,115 |
| 15,237 | Cemetery/Churchyard and Allotm | 75,606 |
| 36,835 | Play Areas and Open Spaces | 120,653 |
| 495,247 | Depot & Operational | 541,213 |
| 101,571 | Community Buildings | 138,901 |
| 106,893 | Town Events, Market &Promotion | 98,902 |
| 64,867 | Grants & Donations | 102,271 |
| 16,635 | Highways and The Environment | 23,615 |
| 25,727 | Eaton Community Centre | 36,689 |
| 161,240 | Capital Projects | 52,167 |
| 437 | COVID19 | 0 |
| 14,732 | Architectural Heritage Fund | 0 |
| 0 | HDC Vibrant Communities Fund | 19,265 |
| 222,293 | Priory Centre-Staffing | 225,379 |
| 126,551 | Priory Centre-Running Costs | 191,557 |
| 101,119 | Priory Centre Bar & Catering | 113,677 |
| 3,754 | Priory Centre-Functions | 5,472 |
| 1,975,647 | Total Expenditure | 2,355,350 |
| | General Fund Analysis | |
| 1,215,545 | Opening Balance | 1,527,314 |
| 2,592,852 | Plus : Income for Year | 3,734,250 |
| 3,808,396 | | 5,261,564 |
| 1,975,647 | Less : Expenditure for Year | 2,355,350 |
| 1,832,749 | | 2,906,215 |
| 305,435 | Transfers TO / FROM Reserves | 1,136,167 |
| 1,527,314 | Closing Balance | 1,770,048 |

17/05/2024

St Neots Town Council

10:46

Balance Sheet as at 31/03/2024

31st March 2023

31/03/2024

| Current Assets | |
|-----------------------|----------------------------------------|
| 43,780 | Debtors-Town Council 2,447 |
| 23,949 | Debtors Priory Centre 64,344 |
| 31,158 | Prepayments and accrued income 18,560 |
| 533 | Accrued income mayor's events 1,109 |
| 19,547 | VAT Control Account 18,820 |
| 3,114 | Bar Stock 4,417 |
| 1,802,553 | Town Council Current Account 2,906,602 |
| 95,436 | Priory Centre Current Account 395,664 |
| 606 | Takings Cash Book 313 |
| 4,097 | Mayor's Charity Current 13,644 |
| 350 | Mayor's Charity Savings 700 |
| 2,000,000 | Public Sector Deposit Fund 2,000,000 |
| 85 | Petty Cash Town Council 32 |
| 5,212 | Cash Floats Priory Centre 1,830 |
| 74 | Priory Centre Cafe Petty Cash 271 |

4,030,493

5,428,754

4,030,493 Total Assets**5,428,754**

| Current Liabilities | |
|----------------------------|--------------------------------------|
| 43,270 | Creditors-Town Council 94,913 |
| 2,251 | Mayor's Allowance not yet paid 1,014 |
| 6,697 | Sundry Crds - TC Grants 2,007 |
| 70,715 | Accruals 34,340 |
| 1,782 | Barclaycard Accrual 3,221 |
| 16,031 | PAYE & Pension Accrual 19,611 |
| 10,382 | Rec. In Advance-PC Hall Deposi 5,903 |
| 615 | Receipts in Advance EC Hall 845 |
| 151 | Riverside 44 |
| 140 | St Neots Players 801 |
| 1,000 | Wrestling 0 |
| 12,554 | Mayors Charity 12,930 |
| 0 | Event Horizon 6,413 |
| 374 | Serious About St Neots-A Boure 155 |
| 35 | Bootleg Beetles 0 |
| 2,904 | Vamps 5,516 |
| 0 | Stardust 548 |

168,900

188,259

3,861,594 Total Assets Less Current Liabilities**5,240,494**

17/05/2024

St Neots Town Council

10:46

Balance Sheet as at 31/03/2024

31st March 2023

31/03/2024

Represented By

| | | |
|------------------|-------------------------|------------------|
| 1,527,314 | General Reserve | 1,770,048 |
| 700,778 | Earmarked Reserves | 755,469 |
| 364,422 | CIL Reserve 2020-2021 | 324,430 |
| 1,083,338 | CIL Reserves 2021-2022 | 1,083,338 |
| 167,302 | CIL Reserves 2022-2023 | 167,302 |
| 0 | CIL Reserves 2023-2024 | 1,121,468 |
| 7,130 | S106 2021-2022 | 7,130 |
| 11,310 | Sec106 - 22-23 Bushmead | 11,310 |
| 3,861,594 | | 5,240,494 |

The above statement represents fairly the financial position of the authority as at 31/03/2024 and reflects its Income and Expenditure during the year.

Signed :
Chairman

_____ Date : _____

Signed :
Responsible
Financial
Officer

_____ Date : _____

06/06/2024

St Neots Town Council 2023/2024

Page 1

11:03

Summary Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Committee Report

| | Actual Year To Date | Current Annual | Variance Annual | Committed Expenditure | Funds Available | % Spent |
|--------------------------------|---------------------|----------------|--------------------|-----------------------|-----------------|---------|
| <u>Town Council</u> | | | | | | |
| Income | 3,407,332 | 2,061,439 | (1,345,893) | | | 165.3% |
| Expenditure | 1,782,577 | 1,835,173 | 52,596 | 0 | 52,596 | 97.1% |
| Net Income over Expenditure | <u>1,624,755</u> | | | | | |
| plus Transfer From EMR | 107,594 | | | | | |
| less Transfer To EMR | 1,121,468 | | | | | |
| Movement to/(from) Gen Reserve | <u>610,882</u> | | | | | |
| <u>Priory Centre</u> | | | | | | |
| Income | 288,262 | 307,643 | 19,381 | | | 93.7% |
| Expenditure | 536,084 | 534,262 | (1,822) | 0 | (1,822) | 100.3% |
| Movement to/(from) Gen Reserve | <u>(247,821)</u> | | | | | |
| <u>Eatons Centre</u> | | | | | | |
| Income | 38,655 | 35,560 | (3,095) | | | 108.7% |
| Expenditure | 36,689 | 35,207 | (1,482) | 0 | (1,482) | 104.2% |
| Movement to/(from) Gen Reserve | <u>1,966</u> | | | | | |
| <u>Eynesbury Hub</u> | | | | | | |
| Income | 0 | 0 | 0 | | | 0.0% |
| Expenditure | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Movement to/(from) Gen Reserve | <u>0</u> | | | | | |
| Grand Totals:- | | | | | | |
| Income | 3,734,250 | 2,404,642 | (1,329,608) | | | 155.3% |
| Expenditure | 2,355,350 | 2,404,642 | 49,292 | 0 | 49,292 | 98.0% |
| Net Income over Expenditure | <u>1,378,901</u> | <u>0</u> | <u>(1,378,901)</u> | | | |
| plus Transfer From EMR | 107,594 | | | | | |
| less Transfer To EMR | 1,121,468 | | | | | |
| Movement to/(from) Gen Reserve | <u>365,027</u> | | | | | |

St Neots Town Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2024

Explains the difference between boxes 7 & 8 on the Annual Return

| <u>Code</u> | <u>Description</u> | <u>Last Year £</u> | <u>This Year £</u> |
|-------------|--------------------------------------------|---------------------|---------------------|
| | Total Reserves | 3,861,593.93 | 5,240,494.45 |
| 101 | Debtors-Town Council | 43,780.37 | 2,447.49 |
| 102 | Debtors Priory Centre | 23,949.32 | 64,344.05 |
| 109 | Prepayments and accrued income | 31,158.19 | 18,559.60 |
| 110 | Accrued income mayor's events | 532.50 | 1,109.40 |
| 115 | VAT Control Account | 19,547.11 | 18,820.05 |
| 120 | Bar Stock | 3,113.55 | 4,416.78 |
| | Less Total Debtors | 122,081.04 | 109,697.37 |
| 501 | Creditors-Town Council | 43,269.59 | 94,913.12 |
| 508 | Mayor's Allowance not yet paid | 2,250.50 | 1,013.71 |
| 509 | Sundry Crds - TC Grants | 6,697.00 | 2,006.83 |
| 513 | Accruals | 70,714.75 | 34,340.47 |
| 514 | Barclaycard Accrual | 1,781.71 | 3,220.93 |
| 523 | PAYE & Pension Accrual | 16,031.11 | 19,611.32 |
| 561 | Rec. In Advance-PC Hall Deposi | 10,381.74 | 5,902.99 |
| 565 | Receipts in Advance EC Hall | 615.18 | 845.00 |
| 570 | Riverside | 151.05 | 44.00 |
| 571 | St Neots Players | 139.95 | 801.04 |
| 575 | Wrestling | 1,000.35 | 0.00 |
| 580 | Mayors Charity | 12,553.59 | 12,929.79 |
| 582 | Event Horizon | 0.00 | 6,412.50 |
| 584 | Serious About St Neots-A Boure | 374.00 | 154.60 |
| 585 | Bootleg Beetles | 35.00 | 0.00 |
| 588 | Vamps | 2,904.00 | 5,515.60 |
| 591 | Stardust | 0.00 | 547.50 |
| | Plus Total Creditors | 168,899.52 | 188,259.40 |
| | Equals Total Cash and Bank Accounts | 3,908,412.41 | 5,319,056.48 |
| 201 | Town Council Current Account | 1,802,552.54 | 2,906,601.75 |
| 205 | Priory Centre Current Account | 95,436.49 | 395,664.41 |
| 209 | Takings Cash Book | 606.00 | 313.00 |
| 211 | Mayor's Charity Current | 4,096.94 | 13,643.73 |
| 212 | Mayor's Charity Savings | 350.00 | 700.00 |
| 222 | Public Sector Deposit Fund | 2,000,000.00 | 2,000,000.00 |
| 230 | Petty Cash Town Council | 85.32 | 32.34 |
| 240 | Cash Floats Priory Centre | 5,211.50 | 1,830.00 |
| 245 | Priory Centre Cafe Petty Cash | 73.62 | 271.25 |
| | Total Cash and Bank Accounts | 3,908,412.41 | 5,319,056.48 |

AGENDA ITEM 7

ATTACHMENT 8

St Neots Town Council - CIL Reserves As at 31/03/2024

Amount to spend within
5 years of receipt

Deadline to spend
within 5 years of
receipt

| Date | Details | Spent | | | Amount to spend within 5 years of receipt | Deadline to spend within 5 years of receipt |
|----------------------------------------|----------------------------------------|----------------|----------------|------------------|----------------------------------------------|---------------------------------------------------|
| | | 31 Mar 23 | 2023/2024 | 31 Mar 24 | | |
| CIL 20-21 | | 364,422 | | 364,422 | | |
| | 30/09/2023 Brickhills Incl FC 27/06/23 | | -39,992 | -39,992 | | |
| Total 20-21 | | 364,422 | -39,992 | 324,430 | 162,462 | Apr-25 |
| | | | | | 161,968 | Oct-25 |
| CIL 21 - 22 | | | | 1,083,338 | 721,546 | Apr-26 |
| | | | | | 361,792 | Oct-26 |
| CIL 22-23 | | | | 167,302 | 149 | Apr-27 |
| | | | | | 167,153 | Oct-27 |
| CIL 23-24 | | | | 1,121,468 | 561,808 | Apr-28 |
| | | | | | 559,660 | Oct-28 |
| TOTAL CIL Balance at 31/03/2024 | | | | 2,696,538 | 2,696,538 | |

AGENDA ITEM 7

ATTACHMENT 9

| | B | E | F | H | J |
|----|-----------------------------------------------------------------------------------------|-------------------|------------------------------|-----------------------------|-----------------------------------------------|
| 1 | St Neots Town Council | | | | |
| 2 | Reserves as at 31 March 2024 | | | | |
| 3 | Title | 01/04/2023 | Spent/Added 23-24 | AS AT 31/03/2024 | Balance at 31/03/24 forecasted |
| 4 | | | | | |
| 5 | Land and buildings acquis reserve | 115,444 | | 115,444 | 115,444 |
| 6 | IT Hardware | 1,494 | 4,248 | 5,742 | 5,742 |
| 7 | Website Programming | 1,247 | | 1,247 | 1,247 |
| 8 | Memorial Inspection | 11,735 | -5,480 | 6,255 | 6,255 |
| 9 | Highway Improvements and LHIF | 81,154 | 16,855 | 98,009 | 98,009 |
| 11 | Depot Equipment and vehicles | 4,567 | | 4,567 | 4,567 |
| 12 | Depot Ride on Mowers | 0 | 30,000 | 30,000 | 30,000 |
| 13 | Communtiy Buildings (Mus survey-FC 28/02/23) | 158,037 | 42,020 | 200,057 | 200,057 |
| 14 | Loves Farm Community Centre | 117 | | 117 | 117 |
| 15 | The Cage Lock up (21/22 budget notes) | 1,500 | 500 | 2,000 | 2,000 |
| 16 | St Neots Music Festival (FC 27/10-ref 104, FC28-02-23) | 15,000 | -15,000 | 0 | 0 |
| 17 | Members Training (FC 12/01/21) | 2,922 | | 2,922 | 2,922 |
| 18 | Staff training (FC 22/02/21) | 11,678 | | 11,678 | 11,678 |
| 19 | Equipment and furniture office (21/22 budget notes-new carpet)-TC Running costs balance | 3,805 | | 3,805 | 3,805 |
| 20 | Tree planting/maintenance (21/22 budget notes) | 34,699 | -4,810 | 29,889 | 29,889 |
| 21 | Electric Cars Charging Points (CAP 20/21) | 0 | | 0 | 0 |
| 22 | Carbon Neutral Projects (CAP 20/21) | 13,000 | 9,693 | 22,693 | 22,693 |
| 23 | Play Areas - Henbr & Arnhe (CAP 20/21) | 70,759 | | 70,759 | 70,759 |
| 24 | Play Areas 22/23 budget (brickhills FC 27/6/23) | 40,000 | -40,000 | 0 | 0 |
| 25 | Band Stand (CAP 20/21) | 15,000 | | 15,000 | 15,000 |
| 26 | Speed Reducing Signs (CAP 20/21) | 4,500 | | 4,500 | 4,500 |
| 27 | Tourism and Marketing website (20/21) | 2,140 | | 2,140 | 2,140 |
| 28 | Vibrant Community Events (AFD 23/24) | 0 | 9,000 | 9,000 | 9,000 |
| 29 | AFD 23/24 | 0 | 2,626 | 2,626 | 2,626 |
| 30 | Youth Council (20/21) | 5,923 | | 5,923 | 5,923 |
| 31 | Youth Council worker | 9,280 | 2,400 | 11,680 | 11,680 |
| 32 | Provision for Splash Park Loan repayment (CAP 20/21) | 60,000 | | 60,000 | 60,000 |
| 33 | Street scene improv/furniture/notice boards | 5,372 | 2,891 | 8,263 | 8,263 |
| 34 | War Memorials | 7,707 | | 7,707 | 7,707 |
| 35 | Defib maintenace | 2,086 | -253 | 1,833 | 1,833 |
| 36 | Defib purchase | 3,585 | | 3,585 | 3,585 |
| 37 | LCAS Accreditation | 250 | | 250 | 250 |
| 38 | Broadcasting equipment for meetings | 1,300 | | 1,300 | 1,300 |
| 39 | Flood management | 5,000 | | 5,000 | 5,000 |
| 40 | Election expenses (21/22 Budget Notes) | 11,477 | | 11,477 | 11,477 |
| 41 | EARMARKED RESERVES TOTAL AT 31/03/2024 | 700,778 | 54,691 | 755,469 | 755,469 |
| 42 | | | | | |
| 43 | CIL RESERVES | | | | |

| | B | E | F | H | J |
|----|------------------------------------------------|---|---|------------------|---|
| 44 | CIL Reserve 2020-2021 | | | 324,430 | |
| 45 | CIL Reserve 2021-2022 | | | 1,083,338 | |
| 46 | CIL Reserve 2022-2023 | | | 167,302 | |
| 47 | CIL Reserve 2023-2024 | | | 1,121,468 | |
| 48 | TOTAL CIL AS AT 31/03/2024 | | | 2,696,538 | |
| 54 | | | | | |
| 58 | CIL and EARMARKED RESERVES AS AT 31/03/2024 | | | 3,452,006 | |
| 59 | | | | | |
| 60 | Add Section 106 Wintringham | | | 7,130 | |
| 61 | Add Section 106 Bushmead | | | 11,310 | |
| 62 | Add General Reserves as at 31/03/2024 | | | 1,770,048 | |
| 63 | | | | | |
| 64 | Total reserves as at 31/03/2024 | | | 5,240,494 | |

St Neots Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2024

| | | <u>Account Description</u> | <u>Balance</u> |
|---------------------------------------|------------|-------------------------------|---------------------|
| <u>Bank Statement Balances</u> | | | |
| 1 | 31/03/2024 | St Neots BPA | 2,808,001.75 |
| 1 | 31/03/2024 | St Neots Current A/c | 100,000.00 |
| 3 | 31/03/2024 | Priory Centre Current | 395,664.41 |
| 4 | 31/03/2024 | Town Council Takings Tin | 313.00 |
| 5 | 31/03/2024 | Public Sector Deposit Fund | 2,000,000.00 |
| 7 | 31/03/2024 | Petty Cash Town Council | 32.34 |
| 8 | 31/03/2024 | Priory Centre Takings | 1,830.00 |
| 10 | 31/03/2024 | Priory Centre Cafe Petty Cash | 271.25 |
| 11 | 31/03/2024 | SNTC Mayor's Charity Fund | 13,643.73 |
| 12 | 31/03/2024 | Mayors BPA ACS | 700.00 |
| 13 | 31/03/2024 | Barclaycard | 0.00 |
| | | | 5,320,456.48 |
| <u>Unpresented Payments</u> | | | |
| 1 | 29/03/2024 | BACS | 1,400.00 |
| | | | 1,400.00 |
| | | | 5,319,056.48 |
| <u>Receipts not on Bank Statement</u> | | | |
| 0 | 31/03/2024 | All Receipts Cleared | 0.00 |
| | | | 0.00 |
| Closing Balance | | | 5,319,056.48 |
| <u>All Cash & Bank Accounts</u> | | | |
| 1 | | Town Council Current Account | 2,906,601.75 |
| 3 | | Priory Centre Current Account | 395,664.41 |
| 4 | | Takings Cash Book | 313.00 |
| 5 | | Public Sector Deposit Fund | 2,000,000.00 |
| 7 | | Petty Cash Town Council | 32.34 |
| 8 | | Cash Floats Priory Centre | 1,830.00 |
| 10 | | Priory Centre Cafe Petty Cash | 271.25 |
| 11 | | Mayor's Charity Current | 13,643.73 |
| 12 | | Mayor's Charity Savings | 700.00 |
| 13 | | Barclaycard | 0.00 |
| | | Other Cash & Bank Balances | 0.00 |
| Total Cash & Bank Balances | | | 5,319,056.48 |



United Kingdom
Debt Management
Office

T 020 7862 6610
E pwlb@dmo.gov.uk
w.dmo.gov.uk

PWLB lending facility

BALANCE OUTSTANDING AS AT 31 Mar 2024

8 April 2024

ST NEOTS TOWN COUNCIL (CAMBS)

| LOAN REFERENCE NUMBER | REPAYMENT DATES | LOAN TYPE | REPAYMENT METHOD | PRINCIPAL BALANCE OUTSTANDING (£) |
|-----------------------------------|------------------------|----------------------|-----------------------------|----------------------------------------------|
| PW495722 | 10 May - 10 Nov | FIXED | EIP | £232,500.00 |
| TOTAL OUTSTANDING BALANCE: | | | | 232,500.00 |
| TOTAL NUMBER OF LOANS: | | | | 1 |

This report reflects scheduled transactions only, as such, early or late repayments are not reflected. Please contact pwlb@dmo.gov.uk if you have any queries.



St Neots Town Council

Internal Audit 2023-24 (Final Update Report)

Stephen Christopher

for Auditing Solutions Ltd

Background and Scope

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control, and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR). Auditing Solutions Ltd was appointed to undertake this function on behalf of St Neots Town Council for the 2023-24 financial year.

This report sets out the results of our final audit visit, which was undertaken on 4th June 2024. It updates the report issued after our two interim audits, in October 2023 and March 2024. Once again, we wish to thank the Town Clerk, the Responsible Financial Officer (RFO) and other Council staff for providing the information required to enable us to complete our audit work.

Internal Audit Approach

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

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

Overall Conclusion

On the basis of the programme of work undertaken, we have concluded that the Council has continued to maintain an adequate and effective system of internal control. The records held in support of the accounting transactions continue to be of a high standard and provide an effective audit trail, with clear cross-referencing of all relevant documentation. We have completed and signed the 'Annual Internal Audit Report' on Page 3 of the 2023-24 AGAR, having concluded that the internal control objectives as set out in that report were being achieved throughout the financial year to a standard adequate to meet the needs of the Council

In the sections below, we have explained the objectives of each area of our audit, summarising the work undertaken and our findings. We are pleased to confirm that there are no matters arising from our audit work that require a formal recommendation. We ask that Members consider the content of this report.

| |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>This report has been prepared for the sole use of St Neots Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Detailed Report

Accounting records & Banking arrangements

Our objective is to confirm that the accounting records are accurate and up to date, with no anomalous entries in the cashbooks or financial ledgers, and that appropriate banking arrangements are in place.

The Council maintains its accounting records using the RBS Rialtas ‘Omega’ accounting software, which is generally acknowledged as a market leader for this tier of local government.

Barclays Bank continues to be used for day-to-day business banking services. As in the previous year, there are three main accounts in use; a Current Account and Business Premium Account (instant access savings account) for the Town Council’s main transactions, together with a separate Priors Centre Current Account. The two Town Council accounts are combined into a single cashbook within Omega, in order to reduce the number of data entries and to reflect the fact that Barclays continues to operate an automatic daily transfer between the accounts, to retain a balance of £100,000 in the Current Account.

In addition to the Business Premium Account, all other funds not required for immediate use are held in the Public Sector Deposit Fund of CCLA Investment Management Ltd.

Two further Barclays Bank accounts (current account and savings account) are maintained to hold funds relating to the “Mayor’s Charity”, which are set aside for charitable donations. These form part of the Council’s overall funds for accounting purposes.

In our audit work for the year, we have:

- Checked and agreed the opening trial balance on Omega for 2023-24 to the closing balances on the 2022-23 AGAR and detailed financial statements;
- Verified that the financial ledgers remained “in balance” throughout the year;
- Confirmed that the accounting code structure remained appropriate to meet the Council’s budget reporting and control requirements;
- Checked the detail in the Omega cashbooks for the three main bank accounts for four sample months (May, August and December 2023, plus March 2024) by reference to the relevant bank statements;
- Checked the detail of all transactions in the year on the other accounts, again by reference to the relevant bank statements;
- Checked and agreed the detail on the bank reconciliations produced by Omega software for all of the accounts as at 31st July 2023, 31st December 2023 and 31st March 2024, confirming that there were no long-standing unrepresented cheques or anomalous entries. We also confirmed that a monthly reconciliation is undertaken by the RFO and independently reviewed by the Town Clerk;
- Confirmed that, on a periodic basis, the bank reconciliations are being verified by a nominated councillor and that the reconciliations as at 31st December 2023 were reported to the Finance and Governance (F&G) Committee on 20th February 2024 (with the year-end being reported in May 2024);

- Confirmed the balance held in the Public Sector Deposit Fund as at 31st March 2024 agreed to a supporting statement provided by CCLA;
- Confirmed that the overall cash balance has been reported correctly in the draft AGAR (Section 2, Line 8);
- Noted that the External Auditors issued their ‘report and certificate’ on the Council’s 2022-23 AGAR on 23rd September 2023 and that there were no matters arising, and
- Confirmed, by discussion, that appropriate procedures remain in place for backing up financial and other IT systems in use at the Council.

Conclusion

There are no matters arising to date that require a formal comment or recommendation.

Corporate Governance

Our objective is to confirm that the Council has robust corporate governance arrangements in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings), all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been, or are being, considered for implementation.

During the course of our audit work, we confirmed the following:

- Our review of Council and Committee minutes has not identified any issues that we consider might have an adverse effect, through litigation or other causes, on the Council’s future financial stability;
- The Council has continued to keep both its Financial Regulations and Standing Orders under regular review. The Financial Regulations were reviewed and updated by the F&G Committee on 18th April 2023 and formally approved by the Full Council on 25th April 2023. The existing Standing Orders were re-approved, without amendment, at the Council meeting on 30th May 2023;
- A wide range of other policies and procedures are in place and are also being reviewed on a regular basis, in accordance with an agreed timetable;
- The RFO has developed detailed Financial Procedures covering all key financial tasks, to underpin the Financial Regulations;
- At the previous year’s Annual Council Meeting, the Council resolved to continue to adopt the General Power of Competence and this remains in place for the duration of the current Council, and
- During the summer of 2023, the Council provided the proper opportunity for the exercise of public rights in relation to the 2022-23 accounts, in accordance with the requirements of the Accounts and Audit Regulations.

Conclusion

There are no matters arising to date that require a formal comment or recommendation.

Expenditure

Our objective is to ensure that:

- The Council's resources are released in accordance with the approved procedures and budgets;
- Each payment is supported by an original trade invoice or other appropriate documentation which confirms the payment as due and/or an acknowledgement of receipt, where no invoice is available;
- Any discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- An official purchase order has been raised on every occasion when one would be expected (exceptions will include ongoing contracts);
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

To check compliance with the above criteria, we have selected a sample of non-pay related payments across the financial year. Our test sample has included all payments in excess of £4,000, together with a more random selection of every 45th payment as recorded in the cashbook and a sample of invoices relating to the Priory Centre. The overall value of expenditure in our sample for the year totalled approximately £772,500 (including VAT). There were no matters arising from our review.

Operations staff use a fuel card when purchasing fuel for Council vehicles. We tested a sample of fuel card payments made in August 2023 and January 2024, confirming that appropriate receipts had been obtained for all of transactions included on the statements.

The Council makes use of a Corporate Barclaycard, with statements settled in full each month. At present, four managers hold cards, each with an individual monthly spending limit of £1,500. The cards are mainly used for recurring subscriptions, paying for travel and subsistence for meetings and for online orders. During the course of our second interim audit, we reviewed the Barclaycard statement for the period ending 15th January 2024 and confirmed that all payments made were of an appropriate nature and were supported by receipts.

In the course of our audit work, we reviewed the tendering approach followed in relation to the contract for the provision of new accessible play equipment and supporting infrastructure for the Brickhills Play Park extension. We confirmed that the tendering arrangements complied with the publication requirements of the Public Contracts Regulations 2015 and that a sound approach was taken to the management of the tender process.

We confirmed that VAT Returns continue to be submitted quarterly in electronic format, as required by extant legislation, with detail being reconciled to the Omega financial ledger.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Assessment and management of Risk

Our objective is to confirm that the Council has put in place arrangements to identify potential areas of significant risk of both a financial and health & safety nature, and that appropriate arrangements exist to monitor and manage those risks, in order to minimise the opportunity for their coming to fruition.

There is a requirement for the Council to formally review and approve its risk management arrangements during each financial year. We confirmed that this has been done for 2023-24, with the risk assessment considered by the F&G Committee on 23rd May 2023 and subsequently approved by the Full Council at its meeting on 31st May 2023.

The Council entered into a three-year agreement with Zurich Municipal for its insurance cover at the start of the 2023-24 financial year, which will run until 1st April 2026. The policy for 2023-24 includes Employer's Liability of £10m, Public Liability of £15m and Fidelity Guarantee of £2m. This level of cover appears adequate for the Council's ongoing needs and level of annual Precept.

As in previous years, a range of health and safety reviews/inspections are being undertaken throughout the year, including annual RoSPA reviews of play equipment by PlaySafety Ltd. We reviewed the summary report issued following the 2023-24 RoSPA play equipment inspections, completed in April 2023, and confirmed that no areas of high risk were identified. The Operations Manager reported the results of these inspections to the Operations and Amenities Committee on 14th June 2023 and outlined the actions being taken by the Council to address the matters raised.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Budget Setting, Budgetary Control and Reserves

Our objective is to confirm that the Council has robust procedures in place for identifying and approving its future budgetary requirements and the level of Precept to be drawn down from Huntingdonshire District Council, and that an effective reporting and monitoring process is in place. We also consider whether the Council retains appropriate funds in earmarked and general reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We confirmed that, throughout the year, Members have received regular updates on performance against the 2023-24 budget. The financial position as at the end of the third quarter (balance sheet and income & expenditure account) were reported to the F&G committee on 20th February 2024, together with a report on the movements in CIL and the earmarked reserves during the year to date. The final outturn position is due to be reported at the June meeting.

During our second interim audit, we reviewed the approach taken by the Council to setting its budget and Precept for 2024-25, confirming that, as in previous years, the budget process involved detailed consideration by the various committees, in particular F&G, before the Precept was formally approved by the Full Council at its meeting on 19th December 2023.

The Precept was set at £2,008,010 (£1,949,524 in 2023-24), which, after taking into account the increase in the tax base, is equivalent to an annual increase of 1.8% for a Band D property. We are satisfied that Members were provided with an appropriate level of information on which to base the budget decision, with comprehensive supporting documentation included in the budget pack produced by the Town Clerk and RFO.

As at 31st March 2024, the Council's overall reserves amounted to £5,240,494, compared to £3,861,594 at the previous year end. Of the total, £755,469 is held as earmarked reserves, compared to £700,778 at the previous year end, a net increase of £54,691. This includes the roll forward of a number of unspent budget allocations from 2023-24, as agreed by the Council on 26th March 2024.

In recent years, the Council has benefitted significantly from the receipt of developers' contributions, most recently under the Community Infrastructure Levy (CIL) and previously from the earlier 'section 106 (s106)' agreements. During 2023-24, a further £1,121,468 of CIL was received. Whilst some older CIL and s106 monies were used in the year, the total available CIL/s106 monies at the year-end amounted to £2,714,977, compared to £1,633,502 at 31st March 2023.

The remaining balance of £1,770,048 (£1,527,341) is held as a General Reserve. The increase in the year was due to a number of factors, including a net underspend of £49,292, after allowing for the carry forward of some unspent budget allocations (referred to above), the receipt of £50,000 towards the Public Art Project and unbudgeted income of around £128,000 from bank and investment interest. As a consequence, the year-end General Reserve balance remains significantly higher than the target level of between 25% and 50% of the annual Precept, as set out in the Reserves Policy - equating to approximately 88% of the 2024-25 Precept. However, from our discussions with the Town Clerk and RFO, and review of the minutes, we are aware that the Council is currently considering a number of major capital projects, the funding requirements for which will become clearer in the coming months. Whilst a significant element of the funding will come from CIL monies, we understand that the projects will also require contributions from the General Reserve.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Income

In addition to its Precept, bank and investment interest, and contributions from developers - through s106 or CIL - the Council receives income from a variety of sources. These include hall hire (Priory Centre and Eatons Centre), allotment rents and cemetery charges.

Our objective is to confirm that robust procedures are in place to ensure that all income due to the Council is identified and invoiced (where appropriate), with recovery effected within a reasonable time span.

In the course of our audit work, we confirmed the following:

Review of fees and charges: The fees and charges for 2023-24 were approved by the Council as part of the budget-setting process, when it was agreed to increase the fees and

charges for allotments and cemeteries, but that hall hire fees would remain unchanged for the time being. However, in the course of our last year's internal audit work, we identified that insufficient notice had been given to allotment tenants of the proposed increase in allotment rents and, as a consequence, the Council deferred this change until 1st April 2024.

Cemeteries: We reviewed the interment applications and other cemetery related charges for three sample months (1st June to 31st August 2023), to confirm that all required documentation had been obtained and the invoices subsequently raised were in order and paid promptly. There were no matters arising from our review.

Allotment rents: We confirmed that, by the time of our second interim audit visit, all of the allotment rents due for the year had been received, with two exceptions. In those cases, the allotment holders had confirmed that they were giving up their tenancy and the allotments are being reallocated.

Hall hire: We reviewed a sample of one week's diary entries (w/c 8th January 2024 for both the Priory Centre and the Eatons Centre, agreeing these to the computerised diary record and booking confirmations. We confirmed that accounts had been raised for all of the bookings, with income received on a timely basis.

Outstanding debtors: We reviewed the aged debtor position as at 31st March 2024 for the Priory Centre and the Town Council. We confirmed that effective control arrangements remain in place, with appropriate action being taken in relation to outstanding payments due.

Conclusion

There are no matters arising to date that require a formal comment or recommendation.

Petty Cash

When completing the 'Annual Internal Audit Report' in the AGAR, we are required to confirm that there are effective controls over any petty cash accounts operated by the Council. To meet that objective, we check that:

- Any petty cash accounts in operation are managed effectively and that all expenses incurred are appropriately supported by a trade invoice or relevant till receipt;
- Only low value expenditure is incurred from any petty cash account(s) in use;
- VAT is identified and coded accordingly to the VAT control account for periodic recovery from HMRC; and
- The physical cash held is periodically reconciled to the supporting records.

Two separate petty cash accounts are held, one for the Town Council and the other for the Priory Centre café. During the course of our interim audits, we confirmed that the petty cash recorded on Omega is being reconciled to the underlying accounting records by the Finance Team, on a regular basis. At our second interim, we undertook a physical check of both petty cash floats and found these to be in order, with appropriate receipts for all payments made since the most recent reconciliation.

At our final audit visit, we confirmed that the Finance Team had checked and confirmed the end of end of year petty cash balances and that these had been included correctly in the cash and bank figure in the AGAR, Section 2, Box 8.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Salaries and Wages

In examining the Council's payroll function, our objective is to confirm that extant employment legislation is being adhered to, that the requirements of HM Revenue and Customs (HMRC) legislation are satisfied regarding the deduction and payment over of income tax and NI contributions and that the requirements of the local government pension scheme are met.

The majority of the Council's staff are paid on a monthly basis, although a few staff continue to be paid weekly. The Council has outsourced preparation of the payroll to a local payroll bureau, which provides all relevant documentation.

To meet our audit objective, we undertook the following work:

- Confirmed that signed contracts of employment are in place for new members of staff appointed during the financial year;
- Checked the detail of staff salaries and wages paid in September 2023 (monthly) and week 25 (weekly) respectively, by reference to the RFO's schedule of staff in post and review of the detailed payroll records - agreeing the gross salaries or hourly rates paid;
- Checked to ensure that tax and NI deductions have been made correctly, by applying the appropriate tax code and NI Table, also ensuring that appropriate amounts are being paid over to HMRC each month;
- Checked that the appropriate employee and employer contributions to the pension scheme have been determined and paid over to the Pension Fund Administrators;
- Checked that the appropriate employee and employer contributions to the pension scheme have been applied in accordance with the current arrangements;
- Reviewed timesheets, where relevant, to confirm the accurate payment of any enhanced hours due to employees and that they had been certified for payment by their section head. and
- Examined the procedures in place for the release of staff salaries and wages by the payroll contractor to individual staff.

During our second interim audit, we checked the calculation of the back-pay to staff resulting from the late agreement of the national Local Government Services pay settlement for 2023/24. This was applicable from 1st April 2023, but not agreed until the beginning of November 2024. We confirmed the accuracy of the calculation of the back-pay and that the payments had been made correctly with the November salaries.

When undertaking our first interim audit, we noted a few instances where staff contracts did not clearly identify the incremental scale point range applicable to a particular post and some other cases where the contract period and end date for staff on fixed term contracts was not specified. We drew these to the attention of the Deputy Town Clerk at the time and, when following up at our second audit visit, were pleased to note that the appropriate action had been taken.

We had also noted that the Council was in the process of developing formal worker agreements for casual staff recruited to undertake bar work at the Priory Centre. As at the time of our final audit visit, this exercise was still in progress, with the contracts yet been issued. We will follow up on this matter during the next year's internal audit.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Asset Register / Inventory

The reporting arrangements for assets in the AGAR require councils to report the value of each asset at purchase cost or at a suitable proxy where that value is not known, and for community assets to be valued at a nominal £1. The value of individual assets should not change from one year to another, with the only changes being the inclusion of new assets purchased or removal of assets disposed of.

Last year, the Council purchased the Rialtas Asset Inventory System and the details of all assets held were transferred to it from the previous spreadsheet record, by the RFO.

At our final audit, we confirmed that the details of additions and disposals in the year had been recorded on the asset register. We also confirmed that the updated total cost of assets held as at 31st March 2024, £4,819,831, has been reported correctly in the draft AGAR (Section 2, Line 9).

Conclusion

There are no matters arising that require a formal comment or recommendation.

Investments and Loans

Our objective is to confirm that an appropriate investment strategy is in place, that any funds not required for immediate use, whether temporarily or on a longer-term basis are invested in line with that strategy and that interest earned is brought to account correctly and appropriately in the accounting records. We also confirm that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements.

During the course of our audit work, we have confirmed that:

- The Investment Strategy was reviewed and updated at the F&G meeting on 23rd May 2023 and approved by Full Council on 30th May 2023;
- At present, the Council does not hold any long-term investments. As noted earlier in this report, any surplus funds that are not retained in the Council's main Barclays Deposit Account are held in the CCLA Public Sector Deposit Fund;

- The two half-yearly instalment repayments (principal and interest) on the outstanding PWLB loan as recorded in the cash book and financial ledger agreed to the third party “demand” notice from the UK Debt Management Office.
- The repayments of principal and interest, and the overall loan balances outstanding at the year-end have been reported correctly in the draft AGAR (Section 2, Lines 5 and 10, respectively)

Conclusion

There are no matters arising that require a formal comment or recommendation.

Statement of Accounts and AGAR

We have examined the detailed accounts produced by the RBS Omega system and also the draft of the statutory “Accounting Statements 2023-24” that the Council is required to complete and approve (Section 2 of the AGAR). We have agreed the detail to the supporting accounting records and other related documentation.

Conclusions

There are no matters arising from this area of our review that require any formal comment or recommendation. We look forward to receiving a copy of the finalised AGAR (Sections 1 and 2), once the document has been approved by the Council.

On the basis of the work undertaken during the course of our review for the year, we have completed and signed the ‘Annual Internal Audit Report’ on page 3 of the AGAR, assigning positive assurances in all areas of internal control.

ST NEOTS TOWN COUNCIL

| | |
|-------------------------|---------------------------------------------|
| Committee | FINANCE AND GOVERNANCE |
| Date: | 18th JUNE 2024 |
| Title: | CITIZENS ADVICE RURAL CAMBRIDGESHIRE |
| Contact Officer: | TOWN CLERK |

1. Purpose of the Report

- 1.1 To seek a recommendation from the Finance and Governance Committee on awarding further funding to Rural Cambridgeshire Citizens Advice Bureau (RCCAB) to provide one day a week's face to face service in St Neots for the remainder of the 2024-25 financial year.

2. Recommendation

- 2.1 That the Finance and Governance Committee recommend that the Town Council award a further £7,500 in grant funding from the grants budget to Citizens Advice Rural Cambs to continue with the one day a week face-to-face service funded by the Town Council. This would be in addition to the one day a week face-to-face session funded by Huntingdonshire District Council's agreement with CARC.
- 2.2 That consideration of any future funding for the next financial year will sit outside the Grant Aid criteria and will be considered by the 2025/26 budget setting process.

3. Background

- 3.1 In March 2024 the Finance and Governance committee resolved to award Citizens Advice Rural Cambs (CARC) £2,500 from the current year's grant budget to continue one day a week face-to-face provision for the first quarter of the 2024/25 financial year. The grant application considered is appended to this report for Members information (**APPENDIX A**).
- 3.2 It was resolved to make a grant award of £2,500 to CARC to continue to provide one day a week face to face service for the first quarter of 2024/25 and that any further funding for the remainder of the year be reviewed and considered by the Finance and Governance Committee when information on the new funding agreement between Huntingdonshire District Council and CARC was available.
- 3.2 The initial funding application from CARC was for £10,000 to deliver one day a week face-to-face service delivered from the library throughout the year. Members expressed concern about the level of face-to-face service the funding provided and queried what service should be delivered under a service level agreement (SLA) between CARC and Huntingdonshire District Council (HDC).
- 3.3 As previously reported to Members, the Council established a Working Group to further consider questions that had arisen about CARC provision and funding. The Working Group reported back to the Committee in January 2023, sharing data and information that they had been able to obtain.
- 3.4 Information has now been received regarding the funding agreement between HDC and CARC and what this will provide, including additional face to face service delivery in St Neots.

4. Information

- 4.1 Huntingdonshire District Council (HDC) have confirmed that the funding contract with CARC has been extended for a further two years. Under the new contract, HDC have agreed to relocate CAB from Eastfield House (EFH) to Pathfinder House (PFH) in Huntingdon. CAB have previously paid HDC rent for room hire at EFH, but the decision has been made that the rent will be waived on the agreement that the monies will be used to deliver more outreach across the district.
- 4.2 HDC have informed the Clerk that the new arrangements will mean that CAB can work more closely with HDC services as well as Department of Work and Pensions (DWP) who are also based at PFH. HDC advise that the session currently offered by CAB from PFH on a Monday morning is extremely oversubscribed with residents travelling from all areas of the district to access help, with a permanent move to PFH the service will be more accessible.
- 4.3 The additional outreach that will be offered will take place in St Neots, as well as St Ives and this is based on need identified. CARC are exploring venue/location for 1 day a week’s face-to-face service to be delivered from HDC funding, once location is confirmed CARC will advise the Clerk.
- 4.4 CARC are planning to move the St Neots face-to-face service to a drop-in service in the morning and an appointment service in the afternoon, this has arisen as part of discussions with HDC. CARC have commented that they know from other outreach drop-in services the number of clients supported not only rises but also ensures they reach those who struggle to access services digitally.
- 4.5 Should SNTC be minded to continue to grant funds to CARC this would be to provide a second day ‘s face-to-face service in St Neots, which would mirror the HDC funded drop-in and appointment service set up.
- 4.6 A copy of the funding service level agreement between HDC and SNTC has been requested but was not available to the Clerk at the time of issuing the agenda.

5. Cost Breakdown

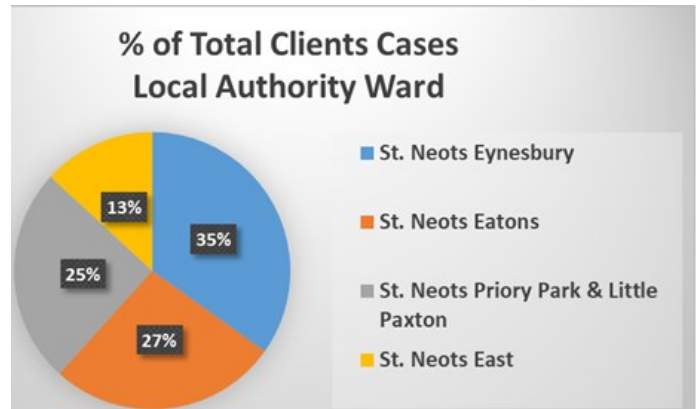
- 5.1 The £10,000 originally sought, for which £2,500 was initially granted, was to deliver one day a week face-to-face delivery based on the below costs. As previously advised CARC have said that if a free venue could be secured this would reduce the cost of the service or allow for more face-to-face delivery with the funds.

| | |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Salaries – 7.5hrs for full days service and cover | £7,137 |
| Staff travel costs | £581 |
| Staff softphone license | £252 |
| Printing and copying at session | £50 |
| Premises – St Neots library | £2,016 |
| Total | £10,036 |
| Overheads Management, laptop, training, supervision, Postage, stationary, Digital Contact Centre support | £2,007 |
| Total | £12,043 |
| The shortfall of £2,043 is being financed by CARC through in-kind work of the management, support team and access to the DCC Adviceline. | |

6. Service Delivery Feedback

6.1 The below statistics cover the first two months of Q1 (April – May)

| Key Statistics | |
|---------------------------------|--------------|
| Summary | |
| Clients | 175 |
| Quick client contacts | |
| Issues | 1,175 |
| Activities | 686 |
| Cases | 144 |
| Outcomes | |
| Income gain | £119,668 |
| Re-imburements, services, loans | £225 |
| Debts written off | £63,095 |
| Other | £6,082 |



7. Financial Implications

7.1 In recent years the Council has resolved to award funding to CARC out of next year’s grant funding budget, this has been due to the timing of the application and the period of service the funding covers.

7.2 In March 2024 the Council resolved to award funding of £2,500 to CARC from the 2023/24 grant budget, which had available funding due to a grant award to another applicant not meeting criteria to be paid.

8. Legal Powers

8.1 The action undertaken is covered by the Localism Act 2011, s.1 the General Power of Competence, for which St Neots Town Council is eligible and is a power of first resort allowing the Council to do anything an individual can do.

GRANT AID APPLICATION FORM

APPENDIX A



| | |
|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of organisation: | Rural Cambs Citizens Advice Bureau Ltd |
| Adult membership: | N/A |
| Other members: (Children/families) | N/A |
| Purpose of organisation: | <p>Citizens Advice Rural Cambs (CARC) is an independent local charity and relies on fundraising to deliver free, confidential and impartial advice. We give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.</p> <p>CARC is supported by the National Citizens Advice (CA) organisation and values diversity, promotes equality and challenges discrimination</p> |
| Registered charity No: (If Charity) | 1146277 |
| Contact name & position: (Individual authorised to make the application) | Nick Blencowe – Chief Officer |
| Contact address: (including post code) | Eastfield House, 5 Latham Road, Huntingdon PE26 6YG |
| Contact telephone No | 01945 425840 |
| E-mail address: | admin@ruralcambscab.org.uk |
| Amount of grant applied for | £10,000 |
| Description of the project requiring financial support | <p>St Neots weekly outreach service</p> <p>We are requesting a continuation of the annual grant received to enable Citizens Advice Rural Cambs to continue our current successful support project for St Neots residents by providing free, impartial confidential advice.</p> <p>The grant will be used to pay for a dedicated outreach worker to provide a weekly appointment led service in St Neots, overhead costs including management, supervision, training, laptop and IT provision and a softphone facility enabling calls to be made on the client's behalf if required during the appointment. Additionally, the grant will provide a small contribution to support the operational costs of our Digital Contact Centre, providing clients with the first point of access to our services, support and advice. From this initial contact the appropriate next steps for that client will be made, including a face-to-face appointment with the outreach worker in St Neots.</p> <p>Our Adviceline is now a freephone number for clients and is open 5 days a week from 9.30am - 3.30pm, allowing greater access to all our clients. CARC also has a dedicated website, email and web chat service. Face-to-Face appointments if required are then booked at the most appropriate venue, this allows for the safety and well-being of staff, volunteers and clients. Currently we offer up to three face-to-face appointments each</p> |



| | | | | | | | | | | | | | | | | | |
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| | <p>week for St Neots residents. If a form fill appointment is made this will require a double appointment slot therefore reducing the number of appointments for that day.</p> <p>Wards covered: St Neots East, St Neots Eatons, St Neots Eynesbury and St Neots Priory Park & Little Paxton</p> <p>Outreach: St Neots Library on a Tuesday.</p> <p>Currently CARC offers a face-to-face appointment led service each week with capacity for up to three appointments. We are exploring the option of introducing a limited drop-in service in the morning with one appointment in the afternoon. This has been successfully rolled out in other outreach locations.</p> <p>St Neots Town Council will fund 7.5 hours per week of a trained adviser, to cover the appointments and write up time plus follow-up actions from each client supported. Adviser travel expenses are also included in the costings.</p> <p>The service will be for 48 weeks per annum, with the face-to-face service closure dates agreed at the start of the year, with cover for illness and annual leave.</p> <p>Staffing: A dedicated paid member of staff provides the outreach pre-booked face-to-face appointment service, with all attempts to find suitable cover from other areas within the organisation for illness and annual leave.</p> | | | | | | | | | | | | | | | | |
| <p>Estimated total cost of the project</p> | <p>£12,043</p> <table data-bbox="560 1576 1401 1906"> <tr> <td>Salaries – 7.5hrs for full days service and cover</td> <td style="text-align: right;">£7,137</td> </tr> <tr> <td>Staff travel costs</td> <td style="text-align: right;">£581</td> </tr> <tr> <td>Staff softphone licence</td> <td style="text-align: right;">£252</td> </tr> <tr> <td>Printing and copying at session</td> <td style="text-align: right;">£50</td> </tr> <tr> <td>Premises – St Neots library</td> <td style="text-align: right;">£2,016</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">£10,036</td> </tr> <tr> <td>Overheads – management, laptop, training, supervision, Postage, stationary, Digital Contact Centre support</td> <td style="text-align: right;">£2,007</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">£12,043</td> </tr> </table> <p>The shortfall of £2,043 is being financed by CARC through in-kind work of the management, support team and access to the DCC Adviceline.</p> | Salaries – 7.5hrs for full days service and cover | £7,137 | Staff travel costs | £581 | Staff softphone licence | £252 | Printing and copying at session | £50 | Premises – St Neots library | £2,016 | Total | £10,036 | Overheads – management, laptop, training, supervision, Postage, stationary, Digital Contact Centre support | £2,007 | Total | £12,043 |
| Salaries – 7.5hrs for full days service and cover | £7,137 | | | | | | | | | | | | | | | | |
| Staff travel costs | £581 | | | | | | | | | | | | | | | | |
| Staff softphone licence | £252 | | | | | | | | | | | | | | | | |
| Printing and copying at session | £50 | | | | | | | | | | | | | | | | |
| Premises – St Neots library | £2,016 | | | | | | | | | | | | | | | | |
| Total | £10,036 | | | | | | | | | | | | | | | | |
| Overheads – management, laptop, training, supervision, Postage, stationary, Digital Contact Centre support | £2,007 | | | | | | | | | | | | | | | | |
| Total | £12,043 | | | | | | | | | | | | | | | | |
| <p>Breakdown of other funding sought:</p> | <p>N/A</p> | | | | | | | | | | | | | | | | |



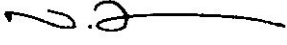
| | |
|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> - Other Grant Aid: - Reserves - Internal Fundraising | |
| <p>Describe the anticipated benefits to the organisation and to St Neots if the project is completed.</p> | <p>Currently we provide support to all clients including residents of St Neots through our Digital Contact Centre, also our staff working remotely at home as well as now through our face-to-face appointment service based in the library, one day a week in St Neots.</p> <p>St Neots Residents supported for period 1st April 2023 – 31st January 2024:</p> <p>In the first ten months of this current financial year our service supported 867 St Neots residents, which required over 2,476 activities by our team on the clients' behalf, e.g., phone calls, emails and letters. These clients presented with 5,446 issues. A total income gain of £380,878 was achieved through unclaimed benefits or new benefit claims, with other financial assistance totalling £49,896 towards helping St Neots residents which includes:</p> <ul style="list-style-type: none"> • Foodbank vouchers • Grants – e.g. Staywell, Fuel Bank Foundation and Cambridgeshire Local Assistance Scheme • Warm Home Discount • Reduction/savings on utility tariffs/bills • Energy efficiency savings <p>The top issues during this period were:</p> <ol style="list-style-type: none"> 1. Benefits and Tax Credit 2. Financial Services & Capability 3. Benefits Universal Credit 4. Debt 5. Utilities & communications <p>We have developed our website to make it more user friendly and have a self-help section with frequently asked questions.</p> <p>Whilst the number of clients supported is slightly lower than previous years, the complexity of their problems is far greater than we have ever experienced. Resulting in additional time and further ongoing work on behalf of the client following their initial point of contact, ensuring a full holistic and wrap around service is provided. Most clients present with one issue but during discussion with our trained advisers, 3 or 4 related issues are uncovered.</p> <p>We look forward to our continued working with St Neots Town Council in supporting the residents from the local community through providing access to our professional and exemplary advice service.</p> |



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| | Reporting: Summary dashboard report(s) from our case management information system at the end of each financial quarter will be provided. |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------|

| Have applications been made to other funding bodies in respect of this project? No | | |
|----------------------------------------------------------------------------------------------------------------|-----------------|---------|
| Organisations Names | Approved Amount | Date |
| | | |
| Details of any previous financial support received in the last 5 years, including St Neots Town Council | | |
| Organisations Names | Approved Amount | Date |
| St Neots TC | £17,000.00 | 2019/20 |
| St Neots TC | £10,000.00 | 2020/21 |
| St Neots TC | £10,000.00 | 2021/22 |
| St Neots TC | £10,000.00 | 2022/23 |
| St Neots TC | £10,000.00 | 2023/24 |

| Checklist for applicants: | |
|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Constitution/Set of Rules | Project estimates |
| Annual accounts for last financial year | Budget for current year |
| Management accounts for current year | |
| Other supporting information – | <ul style="list-style-type: none"> - Key Stats Dashboard 01/04/2023-31/01/2024 - Annual Review 2022-23 - Case Study |

| Declaration: | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| I have read and accepted the terms and conditions under which any grant awarded will be met. I agree that I have read and understand St Neots Town Councils Privacy Notice. I agree by signing below that the Council may process my personal information for providing information and corresponding with me. | |
| Signed: |  |
| Position: | Chief Officer |
| Date: | 14/03/2024 |

Please submit your completed application form and supporting documents to:

Teodora Kostova, Responsible Financial Officer
Telephone: 01480 388914
Teodora.Kostova@stneots-tc.gov.uk

Or post to:



St Neots
Town Council

t: 01480 388911

e: enquiries@stneots-tc.gov.uk

w: www.stneots-tc.gov.uk

a: The Priory, St Neots, PE19 2BH

St Neots Town Council, Council Offices,
The Priory, St Neots, PE19 2BH

ST NEOTS TOWN COUNCIL

| | |
|-------------------------|-------------------------------|
| Committee | FINANCE AND GOVERNANCE |
| Date: | 18 JUNE 2024 |
| Title: | CIL PROJECT FUNDING |
| Contact Officer: | TOWN CLERK |

1. Purpose of the Report

- 1.1 To provide Members with information on current CIL reserves along with funds that are currently committed to projects.
- 1.2 To seek recommendations from the committee on the availability of CIL funding for projects and funding requests coming forward.

2. Recommendation

- 2.1 That the Committee notes the current CIL reserves held by the Council, the level of funds committed to projects and the level of funds currently uncommitted.
- 2.2 That the Committee notes the request that the Town Clerk bring forward a CIL funding policy.
- 2.3 That the committee recommend to the Full Council that should the Full Council be minded providing any funding to the proposed splash park project that any such funding come from CIL reserves subject to the conditions (section 4.3) previously recommended by the committee and agreed by the Council for consideration of project funding are satisfied.

3. Background

- 3.1 The Council receives two CIL receipts annually, the amounts of which are dependent on development within the town and HDC are not able to advise in advance. The Council's receives 25% CIL contributions, rather than 15% because the St Neots Neighbourhood Development Plan is in place.
- 3.2 The Council has projects for which it has committed CIL and projects it anticipates will require CIL funding. In addition, the Council has funding requests for external projects to which it will consider potential CIL funding.
- 3.3 Prior to the Full Council considering commitment of CIL funding to any projects the Finance and Governance Committee should consider funding and make a recommendation to the Full Council on availability of funds. The Council must be satisfied that the necessary funds are available, or the requisite borrowing approval has been approved.
- 3.4 When the Full Council considers allocating CIL funds for projects it should look to satisfy key criteria, including;
 - Is appropriate, required or has public demand
 - Is affordable
 - Represents value for money
 - Represents value for the town
 - Is sustainable

4. Information

4.1 The Council’s CIL reserves currently held are detailed below along with projects to which funding has been committed. The Council receives CIL receipts twice a year, but it is not possible for HDC to advise on the amounts to be received in advance. * Members should note the amount held differs to the figure elsewhere in the agenda, which refers to the amount held at the end of March 2024 and does not include an April receipt.

| St Neots Town Council CIL Reserves | | | |
|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Total CIL Held | £3,071,788 | | |
| CIL Expenditure Committed / Allocated | | | |
| Revamp the Ramp | £50,210 | Resolution made to award funding | Funding currently held until requested by Revamp the Ramp |
| Changing Places Riverside | £105,817 | Resolution made to commit funding towards project | Tendered costs received. Final confirmation on SNTC contribution to be confirmed due to slight amendments with design. |
| Asset Purchase | £150,000 | Resolution made to fund purchase of building/heritage asset | Expenditure supported by grant award from DLUHC. |
| CIL Balance | £2,765,761 | | |
| Anticipated Expenditure | | | |
| Investment into the Priory Centre Redevelopment | <p>The Council has resolved in principle to provide funding towards the refurbishment of the Priory Centre to help secure realising the Council’s priorities for the building and providing the town with a good quality facility.</p> <p>This is subject to final designs, the outcome of tendering, costs and agreeable lease terms.</p> | | |
| Refurbishment and Development of building/heritage asset resulting from purchase | <p>If the Council secures the heritage asset for which it has been provided grant funding, there will be costs associated with the refurbishment and redevelopment of the building.</p> <p>Those costs will be subject to designs and agreed purpose for the building. However, it is known a cost of approximately £140,000 will be required for initial remedial works. Further remedial work estimated costs are subject to the outcome of intrusive surveys.</p> | | |
| Funding Request – Splash Park | £650,000 | Request to consider funding for the St Neots Splash Park was deferred while legal work was carried out to address points raised by solicitors. The Council resolved a number of points of information that needed to be provided and points satisfied in the form of draft agreements/contracts to consider funding the project. Decision outstanding. | |

4.2 The Council is being asked to consider the deferred funding request for funds for the St Neots Splash Park project, subject to conditions previously resolved being satisfied. As such the Finance and Governance Committee should consider available CIL reserves currently held and being satisfied that sufficient funds are held by the Council should it be minded providing any funding towards the project. The Committee is not being asked to approve or recommend any form of approval of funding, which is a decision for the Full Town Council.

4.3 The Finance and Governance Committee previously considered funding and risks related to such a funding request. The Committee recommended the below conditions for the consideration of funding. The recommendations were resolved by the Full Council.

| |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Evidence of a draft agreement/lease between the SNAL CIO and Eat’N’Bowl to be in place to which the Council resolves its satisfaction, and addresses the following areas; |
| <ul style="list-style-type: none"> Assurance on the long-term running of the Splash Park – 25 years seems like a suitable timeframe on which to base the agreement. |
| <ul style="list-style-type: none"> Use of the car park remains attached to the Splash Park should the Eat n Bowl withdraw from an agreement to run the splash park. |
| <ul style="list-style-type: none"> Responsibility for maintenance and repair is explicitly set out within the agreement. |
| <ul style="list-style-type: none"> The agreement should state that Eat n Bowl will be compelled to run the splash park for a specified minimum number of days/hours per year in order to operate any kind of other activity on the site of the former swimming pool. |
| <ul style="list-style-type: none"> That the entrance fee will be fixed, but that there is a mechanism that allows for review for the CIO/Eat n Bowl. |
| <ul style="list-style-type: none"> What process will be put in place to deal with any occasion whereby water usage may be lost or limited impacting the operation of the facility (i.e a hosepipe ban). |

| |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Additional Matters |
| <ul style="list-style-type: none"> Confirmation from the Planning authority on whether the 100 - occupancy limit on which the Transport Assessment is based is an occupancy limit defined by the planning approval. |
| <ul style="list-style-type: none"> Solutions on the delivery of toilet facilities on site in the short, medium and long term will be clearly set out. The inclusion of unisex toilets provision as part of facility provisions from the start of the project. |
| <ul style="list-style-type: none"> Confirmation from the Planning authority that the proposed timber effect materials to be used are in line with planning permission and do not require an application of variation. |
| <ul style="list-style-type: none"> Confirmation from the Planning authority on whether the proposed modular toilets for phase 1 require a planning application for a temporary structure. |
| <ul style="list-style-type: none"> Confirmation on the use of water recycling to be set out. |

| |
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| That should the Council be minded providing any funding it should look to make it subject to the following; |
| <ul style="list-style-type: none"> Any funding is the limit of the grant funding to be provided and this will be granted to deliver the splash park as set out in the specification provided by the preferred contractor. |
| <ul style="list-style-type: none"> The Council will not be approached for further funding for the delivery and/or operation of the splash park or future stages. Check language with authority. |
| <ul style="list-style-type: none"> Funding be capped for a 12-month period, subject to review at that time if not spent. |
| <ul style="list-style-type: none"> Secure and sufficient security monitoring will be in place. |
| <ul style="list-style-type: none"> Provision and agreement of a project milestone plan |
| <ul style="list-style-type: none"> That CIO to commit to hold funds equivalent to 2 years running costs in case a situation should arise where the CIO needs to run the facility. – To build up not on day one. |
| <ul style="list-style-type: none"> Agreement of payment terms based on submission of invoices from the contractor. |
| <ul style="list-style-type: none"> The Town Council will honor payment terms that are in place and will pay fines due from late payment (subject to legal advice) |
| <ul style="list-style-type: none"> Addressing any legal issues that arise during due diligence work. |

5. Legal Powers

5.1 The action undertaken is covered by the Localism Act 2011, s.1 the General Power of Competence, for which St Neots Town Council is eligible and is a power of first resort allowing the Council to do anything an individual can do.

St Neots Town Council

Date: 18th June 2024
Committee: Finance and Governance
Title: Website Improvement Motion
Contact: Events and Communications Officer

1. Purpose of Report

1.1 To seek a recommendation from the Finance and Governance Committees in relation to a recommendation from the Promotion and Events Committee that the Council allocates £4,000 in funding for the redesign of the Town Council website.

2. Recommendation

2.1 That the Finance and Governance Committee recommend that a budget of £4,000 be allocated to the redesign of the Town Council website from the Council's General Reserve. The allocation of £1,247 in earmarked reserves for website programming be allocated to the project, along with £2,753 from the General Reserves.

3. Background

3.1 The recommendation from the Promotion and Events Committee has arisen from a Member submitted motion which is attached to this report. **(APPENDIX A)**

4. Information

4.1 Please see the attached Member Motion form for information.

4.2 The Promotion and Events Committee supported the motion to redesign the Council website as part of improving the Council's communications.

4.3 Improvement of the Council website was previously identified as a key ambition of the Council and forms part of the current Strategic Plan.

4.4 Members are asked to consider the motion and the proposal to allocate £4,000 to redesigning and launching the Council website.

5. Financial Information

5.1 The Council has an annual revenue budget of £2,000 for the maintenance of licencing of the Town Council's website/s. This is not sufficient to cover costs of re-designing the website.

5.2 The Council has a earmarked reserve of £1,247 for website programming which could be allocated towards the proposed £4,000 redesign budget.

5.3 Further funding beyond the earmarked reserve would need to be considered and approved from the Council’s General Reserves.

6. Legal Powers

6.1 St Neots Town Council is eligible for and holds the General Power of Competence (GPOC). The GPOC is a power of first resort and allows the Council to do anything an individual can legally do.

APPENDIX A

Member Motion – Submission Form

Please complete the below table, providing as much information as possible and return this to the Town Clerk at least seven days prior to the meeting at which you wish the motion to be presented.

| | |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| To be tabled at which committee? | Promotion and Events Committee |
| Date of meeting at which to be tabled ¹ : | 4 th June 2024 |
| Title of Motion: | |
| Proposed by: | Richard Slade |
| Seconded by (if applicable): | |
| Proposed Resolution: | Acquisition of new theme for St Neots Town Council website |
| Background/Information: (provided by the proposer) | <p>St Neots Town Council recognises the critical role of a robust online platform in effectively serving our community. Our current website falls short in meeting the evolving needs of our constituents for accessible and user-friendly digital services and information dissemination.</p> <p>To address this issue, I propose the acquisition of a new theme using our existing Content Management System (CMS) for the redevelopment of the St Neots Town Council website. This initiative aims to enhance user experience, accessibility, and overall functionality while reflecting the professionalism and commitment of our council.</p> <p>Benefits of a proposed new theme includes:</p> <ul style="list-style-type: none"> ● Improved User Experience: A modern and intuitive website design will make it easier for residents to find information and access services online. |

¹ Standing Order 9b – no motion may be moved at a meeting unless it is on the agenda and the mover had given written notice of its wording to the Proper Officer at least three clear days before the meeting subject to standing order 10a. Clear days do not include the day of the notice or the day of the meeting.

| | |
|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <ul style="list-style-type: none"> • Enhanced Accessibility: WCA 2.1AA and GDPR compliant with accessibility standards will ensure that our website is usable by individuals with disabilities, promoting inclusivity and equitable access to information. • Streamlined Content Management System: A new CMS-based theme will empower council staff to easily update and manage website content, facilitating timely information dissemination and keeping residents informed of council activities and initiatives. • Increased Efficiency: Modern website features and functionalities will streamline online transactions and interactions, reducing administrative burdens and improving efficiency in delivering services to our community. • Professional Image: A visually appealing and professionally designed website will enhance the council's public image and credibility, instilling trust and confidence among residents and stakeholders. • The proposed budget for this project shall not exceed £4,000 in the first year, inclusive of theme acquisition, necessary plugins, customization, and any associated expenses. The website redevelopment project is anticipated to be completed within six months from the date of system acquisition. • I propose that the Town Clerk makes the selection and acquisition process of the CMS-based theme, ensuring alignment with council requirements and compatibility with existing infrastructure. Regular progress updates shall be provided to the council throughout the website redevelopment process. • In conclusion, the acquisition of a CMS-based theme for the St Neots Town Council website represents a strategic investment in our digital infrastructure and a commitment to delivering high-quality services and information to our community. I urge fellow council members to support this proposal for the betterment of St Neots and its residents. |
| Financial Implication(s): (provided by the proposer) | £4,000 |
| Proposer's Signature | <i>R. Slade</i> |
| Seconder's signature: (if applicable) | |
| | |
| Comments from Officers | This supports the work that officers are doing as part of their review of the Councils websites. |

ST NEOTS TOWN COUNCIL

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|------------------|-------------------------------------|
| Committee | FINANCE AND GOVERNANCE |
| Date: | 18 th JUNE 2024 |
| Title: | ARMED FORCES DAY – BUDGET OVERSPEND |
| Contact Officer: | DEPUTY TOWN CLERK |

1. Purpose of the Report

- 1.1 To advise the Committee of an anticipated budget overspend on the Armed Forces Day Weekend because of new health and safety requirements from the Safety Advisory Group.

2. Recommendation

- 2.1 That the Committee note the anticipated overspend to operate the 2024-Armed Forces Weekend due to an unexpected health and safety cost of £3,870 arising from Safety Advosry Group requirements.
- 2.2 That the committee recommend allocating £2,626 from the AFD earmarked reserves towards the increased health and safety cost and note a resulting overspend of £1,244 which would come from the Council's General Reserve.
- 2.3 The increased costs now required to run the annual two-day Armed Forces Weekend event be further considered by the Council as part of its budget setting process in September and October 2024.

3. Background

- 3.1 The Council arranges an annual two-day Armed Forces Day (AFD) event each June. An expenditure budget of £17,740 has been allocated to the 2024 event.
- 3.2 As part of organising the event officers produce event management plans, risk assessments and make applications for all relevant licenses and permissions. As part of this process the Safety Advisory Group (SAG) review event plans and provide advice, guidance or instruction on measures to be put in place to ensure events are safe to run.
- 3.3 This process has resulted in the SAG requesting an increased level of medical provision for the Armed Forces Day event than has previously been required or budgeted for. This increased provision is necessary for ensuring the event can go ahead but will result in overspend in the event budget.

4. Information

- 4.1 Following a review of the Event Management Plan the Safety Advisory Group have requested a higher level of medical provision at the St Neots Armed Forces Weekend event taking place on 22nd and 23rd June 2024.
- 4.2 The SAG have based the change in health and safety requirements on the recent revisions to the Purple Guide (industry event management guide). The revisions have meant that the AFD event has been moved up to a Tier 2 level.

4.3 Level 2 Tier events require Emergency Care HCP (such as a Paramedic) who can provide Advanced Life Support, controlled drugs, independent assessment skills etc. This is an escalation from previous event requirements.

4.4 The event has formally been covered by St Johns Ambulance (SJA) first aiders. Unfortunately, SJA are unable to provide the additional levels of cover required for the event and as such a new contractor has been sourced.

5. Financial Information

5.1 The medical element of the event has historically cost between £200-300 when using SJA. The new increased requirements, which include a paramedic, first responders and an ambulance have resulted in a substantial increased cost of £3,870. This cost was not accounted for in the original event budget so will lead to an overspend once all other planned costs are accounted for.

5.2 The Council has a revenue budget of £17,740 for the two-day event.

5.3 The Council has an earmarked reserve of £2,626 for the AFD event. This funding was previously committed to enhancing the event by raising awareness of HM Armed Forces services and the 80th anniversary of D-Day through use of a large screen to show a locally produced video, featuring information and interviews throughout the event.

5.4 The Armed Forces Committee have advised that it was unable to use the funds as requested due to concerns over producing a quality and informative video within the timeframes, resource and skill set available. As such the Earmarked reserve could instead be used towards the required cost of increased health and safety.

5.5

| | |
|------------------------------------------------------|-----------|
| Additional Cost | |
| Cost of Increased Health and Safety | £3,870.00 |
| Funding | |
| Allocation from Earmarked Reserve towards cost | £2,626.00 |
| Overspend with required funding from General Reserve | £1,244.00 |

6. Legal Powers

6.1 The action undertaken is covered by the Localism Act 2011, s.1 the General Power of Competence, for which St Neots Town Council is eligible and is a power of first resort allowing the Council to do anything an individual can do.



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RESERVE POLICY



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Introduction

St Neots Town Council is required by statute to maintain adequate financial reserves sufficient to meet the needs of the organisation and in addition has statutory limitations on how it spends certain receipts which it must ensure are accounted for separately to the Council's general fund. The purpose of this policy is to set out how the Council will determine and review the level of its reserves.

Sections 32 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement.

Types of Reserves

Reserves can be categorised as general or earmarked.

Earmarked Reserves

The council may establish ringfenced (earmarked) reserves for any reason where it reasonably believes it may incur expenditure in the future.

Examples are set out below:

- Renewals – to enable services to plan and finance an effective programme of vehicle, equipment and infrastructure replacement and planned property maintenance. These reserves are a mechanism to smooth expenditure so that a sensible replacement programme can be achieved without the need to vary budgets.
- Carry forward of underspend - some services commit expenditure to projects but cannot spend the budget in year. Reserves are used as a mechanism to carry forward these resources.
- Insurance reserve – to enable the Council to meet the excesses of claims not covered by insurance.
- Other earmarked reserves may be set up from time to time to meet known or predicted liabilities.

The general reserve is not ringfenced (earmarked) for any specific expenditure, but is intended to cover the unexpected/emergency expenditure, smooth the impact of uneven cashflow and act in an agile manner to cover short term risks associated with lower than expected income or higher than expected costs. The general reserve will be replenished as part of the budget process in any year where it has been utilised for unexpected/emergency expenditure.

Earmarked Reserves

Earmarked reserves will be established on a “needs” basis, in line with anticipated requirements.

Any decision to set up a reserve must be made by the Full Council. Expenditure from earmarked reserves



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can only be authorised by the Full Council.

Earmarked reserves that have been used to meet a specific liability would not need to be replenished, having served the purpose for which they were originally established.

All Earmarked Reserves are recorded on a central schedule held by the Responsible Financial Officer which lists the various Earmarked Reserves and the purpose for which they are held.

General Reserves

The Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide, which sets out the 'proper practices' for how the council must maintain its accounts, recommends that the minimum level of general reserves should be between three and twelve months of net revenue expenditure. Net revenue expenditure is defined as precept, less amounts included in precept for loan repayment, capital projects & transfers to reserves.

The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to twelve months of net revenue expenditure. Authorities with significant self-generated income (other than precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs to adapt their general reserves.

The level of General Reserves is a matter of judgement for the Council, having considered the strategic operational and financial risks faced. The primary means of building general reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves that have been consumed in the previous year.

Setting the level of General Reserves is one of several related decisions in the formulation of the medium-term financial strategy and the annual budget. The Council must build and maintain sufficient working balances to cover the key risks it faces, as expressed in its financial risk assessment.

If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its earmarked reserves to provide short term resources.

Level of Financial Reserves

The level of financial reserves held by the council will be agreed by the Council during the discussions held regarding the setting of the budget for the next financial year.

The minimum level of general reserves to be held by the Council is **three twelfths** of the annual precepted figure, i.e. to fully cover three months' of net revenue expenditure. The figure of three twelfths of the precept is to be held rather than three months' expenditure.



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Based on a precept of £2,008,010 for 2024/2025 the minimum reserve level (3/12) will be £502,002.

Having considered the short-term risks associated mainly with inflation increases, including salaries backpay and increase in energy costs, the appropriate level of general reserve to be maintained by the Council to cover unexpected/emergency expenditure is at a level being half of its precept (6/12), ie £1,004,005.

The Council will therefore maintain its general reserve between three and six twelfths of the annual precept and will respond accordingly if the level of general reserves drops lower than this bracket or exceeds it.

Where the level of general reserve exceeds the appropriate level of six twelfths, the Finance and Governance Committee will make recommendations to the Council on the allocation/expenditure of surplus funds.

The level of general reserves were agreed and this document adopted by the Full Council on TBC/24 and will be reviewed again when setting the budget for the financial year 2025/2026.