



Finance & Governance Committee

To: Committee Members

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

Copies: Town Councillors – not a member of this committee
Town Council Website & Noticeboard

Agenda for the meeting of the **Finance & Governance committee** to be held on **Tuesday 22nd April 2025** at **7.15pm** in the **Eaton's Community Centre, The Maltings, St Neots, PE19 8ES.**

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

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. Minutes

i) Members to approve the minutes of the Finance & Governance Committee held on 18th February 2025 which were previously deferred as a true and accurate record. Attachment 1

ii) Members to approve the minutes of the Finance & Governance Committee held on 18th March 2025 as a true and accurate record. Attachment 2

4. Payments

To receive and consider payments for February 2025. Attachment 3

5. Solar Panels for St Neots Museum

To receive and consider a recommendation and preferred quotation from the Operations and Amenities Committee on the installation of Solar Panels at St Neots Museum. Attachment 4



6. Heating Systems for Gate Lodge and SVDK Building A (Man Cave)

To receive and consider recommendations and preferred quotations from the Operations and Amenities Committee on the installation of new heating systems at:

Attachment 5

- i) Gate Lodge
- ii) SVDK Building A (Man Cave)

7. Air Source Heat Pump at Eatons Community Centre

To receive and consider a recommendation, with an accompanying report and quotes/estimates from the Environmental Project Officer on the installation of an Air Source Heat Pump at Eatons Community Centre.

Attachment 6

8. Internal Audit Report

- i) To receive and consider the 2024-25 second interim internal audit report following an inspection in March 2025.
- ii) To receive and note an action list in response to recommendations arising from the internal audit report.
- iii) To receive and consider a report from the Responsible Financial Officer on the independence and scope of the Internal Auditor.
- iv) To make a recommendation on the appointment of the internal auditor for the 2025-26 financial year.

Attachment 7

Attachment 8

Attachment 9

9. Council Risk Assessment

To receive, consider and recommend for approval the Council risk assessment.

Attachment 10

10. Date of Next Meeting

To note that the next scheduled meeting of the Finance and Governance Committee is the 13th May 2025 at 7:15pm.

11. Confidential

RECOMMENDED In terms of Schedule 12a of the Local Government Act 1972, the following items will be likely to disclose exempt information relating to establishment and contractual matters and it is, therefore, **RECOMMENDED** that pursuant to the provisions of the Public Bodies (admissions to Meetings) Act 1960 the public and press be excluded.

13. Operations Depot Lease

To receive and authorise the Town Clerk to sign Heads of Terms from Huntingdonshire District Council for a renewed lease for the Operations Depot located at 12 Levellers Lane, Eynesbury.

14. Gate Lodge Lease Renewal

To receive and consider a recommendation from the Operations and Amenities Committee to offer early lease negotiations with a commercial tenant, as part of exploring the installation of solar panels on the building.



15. Trade Debtors

To receive and consider a report and recommendation from the Responsible Financial Officer on irrecoverable debtors.



Finance & Governance Committee

Present: Cllrs Banks, Chapman, Collins, Cooper-Marsh, Goodman, Hitchin, Maslen, Slade and Pitt.

Absent: Cllrs

In attendance: Deputy Town Clerk, Responsible Finance Officer and Project Delivery Manager

Minutes of the meeting of the **Finance & Governance committee** held on **Tuesday 18th February 2025** at **7.15pm** in the Eaton's Centre, The Maltings, St Neots, PE19 8ES.

Public Participation

There were no members of the public present.

ACTIONS

112 Apologies for Absence

Apologies were received from Cllr Kumar.

Admin

113 Declarations of Interest

Cllrs Pitt, Banks, Chapman and Slade declared a non-pecuniary interest in agenda item 127, Priory Centre Redevelopment.

Cllrs Pitt and Maslen declared a non-pecuniary interest in item 124, Equipment Hire Policy.

114 Minutes

RESOLVED to approve the minutes of the meeting of the Finance & Governance Committee held on 21st January 2025 as a true and accurate record.

115 Payments

Members received and noted payments for December 2024.

116 Bank Cash and Investment Reconciliations

Members received and noted bank cash and investment reconciliations as at 31st December 2024.

117 Reserves

Members received and noted Council Reserves and earmarked reserves as of 31st December 2024.

118 Service Level Agreements (SLAs)

Members considered the Service Level Agreements for organisations the Council has budgeted funds for the provision of services in the 2025-26 financial year.

RESOLVED to recommend that the Council approve the SLAs for:

- Huntingdonshire Volunteer Centre
- Money Advice St Neots
- Citizens Advice Rural Cambridgeshire

and that monitoring and reporting for beneficiaries specific to St Neots and the organisations is included in their reporting.



119 War Memorial Earmarked Reserves

Members received and considered a recommendation from the Operations and Amenities Committee that the Town Council allocate £6,190 from the War Memorial earmarked reserve for the professional cleaning of war memorials under the Council's care.

RESOLVED to RECOMMEND that the Council approve Company C is appointed as a preferred contractor to carry out specialist cleaning of three war memorials under the Town Council's care and that £6,190 in funding is allocated from the War Memorial Ear Marked reserves.

120 Museum Building

i) Museum Roof

Members considered a recommendation from the Operations Committee for additional works required to the museum roof. These works are essential to complete the previously approved scope of works with the cost being mostly from additional materials and not hours.

RESOLVED to RECOMMEND that the Council release £5,900.00 in funding from the Community Buildings earmarked reserve to pay for unexpected works completed as part of repairing and securing the museum roof.

ii) Museum Air Conditioning

Members considered a recommendation from the Operations Committee for the replacement of broken air conditioning units at the Museum. Correct indoor climate in the Museum is very important for the collection and their team of volunteers.

RESOLVED to RECOMMEND that the Council release up to £5,000.00 (£4,398.38 as quoted with 7.5% discount for replacement of all three units and the rest as contingency for related electric works and materials) in funding from the Community Buildings earmarked reserve for the supply, installation, and commission of three replacement air condition units at St Neots Museum.

121 Depot Building Security

The Depot suffered a break in in January 2025 and the Police have recommended that the Council re-consider CCTV provision at the depot building.

RESOLVED to RECOMMEND that the Council approve the use of unspent funds in the Repairs and Maintenance budget for the installation of CCTV at the operations depot at a cost of £2,550.

122 Granting Funding Returned

Members received and noted the return of unspent grant funding awarded to Waterside Green Energy of £9,481.46.

RESOLVED to RECOMMEND that the Council vire the unspent grant funding of £9,481.46 to the grant fund budget for the current financial year.



123 IT Security Policy

Members considered a report on the Council's IT Security Policy and the implications if a user account is removed from this policy. The IT Security Policy is designed to safeguard the council's digital assets and ensure secure access to critical systems.

RESOLVED to RECOMMEND that members user accounts should remain part of the Council's IT Security Policy.

124 Equipment Hire Policy

Members received and considered the recommended adoption of a Council Equipment Hire Policy as recommended by the Operations and Amenities Committee.

RESOLVED to RECOMMEND that the Town Council adopt the draft Equipment Hire Policy.

125 Date of Next Meeting

Members noted that the date of the next scheduled Finance and Governance Committee meeting would be 18th March 2025 at 7:15pm.

126 Public Bodies (Admission to Meetings) Act 1960 Exclusion of the press and the Public

RESOLVED to RECOMMENDED that pursuant to the provisions of the Public Bodies (admissions to Meetings) Act 1960 the public and press be excluded.

127 Priory Centre Redevelopment

Members considered a report outlining information on the Priory Centre redevelopment and provisional value engineering costs.

RESOLVED to RECOMMEND that the Council contributes funding as provided for in Option 1 of the Value Engineering Report from the Town Council's Community Infrastructure Levy (CIL) towards the scheme construction costs and that any unspent contingency is returned to the Council to reduce CIL expenditure or provide further improvements to the project.

COMMITTEE CHAIRPERSON



Finance & Governance Committee

Present: Cllrs Chapman, Collins, Cooper-Marsh, Goodman, Hitchin, Maslen, and Pitt.

Absent: Cllrs Banks, Kumar, Maslen

In attendance: Town Clerk, Responsible Finance Officer and Project Delivery Manager

Minutes of the meeting of the **Finance & Governance committee** held on **Tuesday 18th March 2025** at **7.15pm** in the Eaton's Centre, The Maltings, St Neots, PE19 8ES.

Public Participation

There were no members of the public present.

ACTIONS

128 Apologies for Absence

Apologies were received from Cllrs Banks, Kumar and Maslen.

Admin

129 Declarations of Interest

No declarations of interest were made.

130 Minutes

It was agreed to defer approval of the minutes of the meeting of the Finance & Governance Committee held on 18th February 2025 until the Clerk had further checked that the list of those Members in attendance and those absent. The Minutes will be brought back to the Committee meeting to be held on 22nd April 2025 for approval.

131 Payments

Members received and noted payments for January 2025.

132 Income and Expenditure

Members received and considered income and expenditure for the year to date along with reports highlighting overspends in budgets. The Responsible Financial Officer outlined the Council's financial position. Members discussed the Council's General Reserve position, which while historically high and above the 6 month required reserve level was anticipated to be lower at the end of the current financial year due to recent Council activity and expenditure.

Tracking expenditure against the earmarked reserve was discussed, it was acknowledged that this can be difficult within the Council processes and reporting. It was suggested that a General Reserve level is reported every six months following the receipt of precept, with a record of any resolved expenditure against the reserve level at that time.

133 Reserves

Members received and noted Council Reserves and earmarked reserves as of 31st January 2025. It was suggested that a separate meeting might be required to consider the Council's approach to its current level of general reserves.



A Member raised a query over an earmarked reserve for The Cage (Lockup). The Town Clerk was asked to bring forward a report to the Operations and Amenities Committee from the Operations Manager on using the funds for required repair work.

134 Transition of Operational Vehicles to Plug-in Hybrid

Members received and considered a recommendation from the Operations and Amenities Committee that additional funding of up to £3,000 is allocated from the Council's General Reserve for the agreed purchase of plug-in hybrid alternative operational vehicles.

The Chairperson of the Operations and Amenities Committee introduced the item, explaining that second-hand versions of the required electric plug-in hybrid vans were not capable of towing, which was essential for the operations team. As such new generation vehicles capable of towing have been sourced, requiring additional funding.

Members discussed towing capability of the vehicles and the ability to operate in electric when towing. It was noted that the vehicles to be replaced tow smaller items and that at times petrol would still need to be used to 'run down' the tank.

RESOLVED to RECOMMEND that the Council approve additional funds of up to £3,000.00 (incl. contingency) to replace 2010 Ford Ranger and 2013 Nissan Navara with two brand new PHEV Ford Transit Custom.

RESOLVED that the Committee resolve to approve purchase of additional EV chargers from the 2025/26 revenue budget based on identified need following a period of operating the vehicles.

135 Operations Depot Entrance Doors

Members received and considered a recommendation from the Operations and Amenities Committee that the Council upgrade front entrance doors at the operations depot to steel as part of a required replacement. The Clerk advised Members that the level of funds due from the insurance company for replacement of doors had not yet been confirmed, but this would be on a like for like basis.

Members debated the benefit of steel doors versus the higher expense. A Member commented that a combination of a less expensive steel door and improvements to the roller shutter door security may be a better value approach, particularly as improving door security will make the roller shutter more vulnerable. Other Members commented that improvements to the roller shutter security had already been undertaken and given its size it would be difficult and expensive to increase security further.

Members queried the difference between the two steel doors quoted and why the most expensive door was preferred by the Operations Manager. A Member commented that it would be useful to have an independent view on the differences between the doors and whether the more expensive quote offered more security.



The Project Delivery Manager commented that the more expensive door was of thicker steel.

Members debated whether to ask the Operations and Amenities Committee to further consider the matter but agreed that the decision on a door and preferred quote should be put to the Town Council with the Operations Manager present to advise. It was also asked that the company providing the cheaper quote be asked to confirm whether the door meets the same standards and specifications as the more expensive door.

RESOLVED to RECOMMEND;

- That the Council consider installing steel doors to improve security of the depot building, that more information is provided to the Council on the specifications and differences between the two quoted steel doors for decision by the Full Council. That the Operations Manager present reasonings for a preferred quote.
- That additional costs required for these doors above the level of a 'like-for-like' UPVC option are allocated from the Council's General Reserve. That the purchase and installation is subject to signing a new lease for the building.

136 Neighbourhood Development Plan Review

Members received and considered a recommendation from the Neighbourhood Development Plan Working Group on approving funding for the appointment of an appropriate planning professional to undertake a phase 1 approach to reviewing and renewing the St Neots Neighbourhood Development Plan.

RESOLVED to RECOMMEND that up to £3,950 in funding is allocated to appoint a preferred professional consultant to undertake stage 1 Neighbourhood Plan review work, which will include research, site visits, workshops, reporting and recommendations to set the scope, brief and focus of the review and renewed plan, including project timescales.

137 St Mary's, St Neots Church Wall

Members received and considered a recommendation from the Operations and Amenities Committee on costs for required repairs to St Mary's Church Wall. Members were reminded that the Town Council had a duty for the maintenance of the Church yard, its paths and walls under legislation. The wall around St Mary's St Neots is on a public highway and is in very bad condition, this presents a health and safety risk meaning the Council needs to take some action.

The Project Delivery Manager explained that the cost presented in the report for the repair of the wall were a worst-case scenario including contingencies and were prior to negotiations with a preferred contractor. Due to the location of the wall the scope of the work has had to allow for risks around disturbing burials which adds costs which might not be incurred.



Officers advised that grant funding was being investigated, and some pre-applications had been made. However, due to the repair nature of the project it is unlikely external grant funding can be secured.

Members discussed the specifics of the wall, with the Project Manager outlining recommendations from the structural engineers report that had previously been represented to the Operations and Amenities Committee. It was noted that the work needed to be approached in the same way other conservation work is approached.

Members agreed that as the repair was a duty of the Council it needed to progress with addressing the matter.

RESOLVED to RECOMMEND that the Council resolve to approve funding up to £250,000.00 (subject to the external grants funding availability) from General Reserve to rebuild the perimeter wall at St Mary's Parish Church in St Neots.

Due to the level of the proposed budget the Responsible Financial Officer advised that if the Council approve the recommendation there should be no further commitment of general reserves until the end of financial year position was clear.

138 Unspent Budgeted Expenditure

Members considered a reported recommending the Council approve earmarking balances which are unspent on 31 March 2025 in specific budget codes.

RESOLVED to RECOMMEND that the committee recommend unspent budget at the 31st March 2025 in the following budget codes is transferred to earmarked reserves for future use;

Cost Centre	Budget Code	Budget Heading
105	4146	Equipment and Furniture (office)
105	4365	Carbon Neutral Budget
201	4116	War Memorials
210	4100	Play Repair and Maintenance
210	4107	Tree Maintenance
230	4118	Gatelodge Expenses
230	4127	Ex-Servicemen's Club
230	4119	The Cage / Lock up
301	4105	Bus Shelters
301	4123	Highways Improvements

139 Date of Next Meeting

Members noted that the date of the next scheduled Finance and Governance Committee meeting would be 22nd April 2025 at 7:15pm.

COMMITTEE CHAIRPERSON

Date: 01/04/2025

St Neots Town Council 2024/2025

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Time: 15:21

Town Council Current Account

List of Payments made between 01/02/2025 and 28/02/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/02/2025	HDC	Std Ord	1,123.00		Rates-New Street
02/02/2025	Priory Centre Cafe Petty Cash	cash withd	300.00		NS petty cash
03/02/2025	Fuel Card Services Ltd	dd-1143	62.24		18088 Fuel bill Jan OPS
03/02/2025	BACS P/L Pymnt Page 5888	BACS Pymnt	2,083.33		BACS P/L Pymnt Page 5888
03/02/2025	BARCLAYS	DD	85.19		MONTHLY COMM CHARGES
03/02/2025	Southern Electric - Museum	dd-5454	135.09		18295-Electr Museum Dec 24
03/02/2025	Southern & Scottish Energy -	dd-5450	212.17		18296-Electr Tebbuts Rd
03/02/2025	Southern & Scottish Energy - E	dd-1899	1,403.10		18297-Electr EC Dec 24
03/02/2025	SSE Andrew House Cem Rd	dd-1147	479.06		18298-Electr SVDK Jan
04/02/2025	BACS P/L Pymnt Page 5852	BACS Pymnt	1,593.30		BACS P/L Pymnt Page 5852
04/02/2025	BACS P/L Pymnt Page 5857	BACS Pymnt	366.63		BACS P/L Pymnt Page 5857
06/02/2025	BACS P/L Pymnt Page 5858	BACS Pymnt	8,555.00		BACS P/L Pymnt Page 5858
06/02/2025	STAFF EXPENSES	BACS	66.70		OFFICE MILK AND COFEE
06/02/2025	STAFF EXPENSES	BACS	159.64		CHRISTAMS EVENT DECORATION
06/02/2025	PAYROLL	BACS	2,523.31		WEEK 44
07/02/2025	ICO	DD	55.00		ANNUAL SUBSC
10/02/2025	BACS P/L Pymnt Page 5859	BACS Pymnt	181.50		BACS P/L Pymnt Page 5859
10/02/2025	BRITISH TELECOM	100225	63.64		Purchase Ledger DDR Payment
10/02/2025	Fuel Card Services	100225	241.20		18122 Annual card fee OPS
10/02/2025	Fuel Card Services Ltd	100225	348.00		18129 Card protection OPS
12/02/2025	Restore Datashred	120225	111.94		108038 Confidential waste TC
12/02/2025	ST NEOTS CHORAL SOCIETY	BACS	1,800.00		GRANT 24/25
12/02/2025	INDIVIDUAL	BACS	209.00		BURIAL RIGHTS RELINQUISH
12/02/2025	BACS P/L Pymnt Page 5890	BACS Pymnt	420.00		BACS P/L Pymnt Page 5890
13/02/2025	BACS P/L Pymnt Page 5860	BACS Pymnt	27,404.89		BACS P/L Pymnt Page 5860
13/02/2025	O2	130225	314.60		18118 Mobile phones JAN TC
13/02/2025	PAYROLL	BACS	2,692.16		WEEK 45
14/02/2025	PAYROLL	BACS	76,075.86		MONTH 11
17/02/2025	Fuel Card Services Ltd	170225	170.75		18194 Fuel bill OPS
17/02/2025	ANGLIAN WATER SERVICES LTD	170225	400.37		Purchase Ledger DDR Payment
17/02/2025	Barclaycard	barclcard	5,264.77		monthly repayment
19/02/2025	O2	190225	18.68		18230 Mobile phones FEB TC
19/02/2025	BRITISH TELECOM	190225	204.31		Purchase Ledger DDR Payment
19/02/2025	BRITISH TELECOM	190225	316.30		Purchase Ledger DDR Payment
20/02/2025	Priory Centre Cafe Petty Cash	cash withd	300.00		PC Petty cash
20/02/2025	PAYROLL	BACS	2,955.80		WEEK 46
21/02/2025	SLOOP GROGGY DOGS	BACS	350.00		MARKET ENTERTAINMENT
21/02/2025	WINTRINGHAM RES ASSOC	BACS	1,400.00		GRANT 24/25
21/02/2025	HMRC	BACS	20,476.52		PAY AND NIC M10
24/02/2025	BACS P/L Pymnt Page 5867	BACS Pymnt	1,842.04		BACS P/L Pymnt Page 5867
24/02/2025	ANGLIAN WATER SERVICES LTD	240225	19.50		Purchase Ledger DDR Payment
24/02/2025	Fuel Card Services Ltd	240225	271.31		18195 Fuel bill Feb OPS
24/02/2025	BIFFA WASTE SERVICES	240225	1,664.25		Purchase Ledger DDR Payment
25/02/2025	Quadient UK Limited	250225	56.00		18114 Postage Jan TC
25/02/2025	Marston's PLC	250225	528.95		18121 Soft drinks PC
26/02/2025	Quadient UK Limited	260225	79.63		Purchase Ledger DDR Payment
26/02/2025	STAFF EXPENSES	BACS	65.21		YOUTH CLUBS EXPENSES

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Town Council Current Account

List of Payments made between 01/02/2025 and 28/02/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
26/02/2025	STAFF EXPENSES	BACS	75.00		STAFF EXPENSES
27/02/2025	BACS P/L Pymnt Page 5869	BACS Pymnt	5,900.00		BACS P/L Pymnt Page 5869
27/02/2025	PAYROLL	BACS	2,811.16		WEEK 47
28/02/2025	BACS P/L Pymnt Page 5868	BACS Pymnt	146.38		BACS P/L Pymnt Page 5868
28/02/2025	Virgin Media Services	280225	42.92		18229 Broadband JAN TC
28/02/2025	Virgin Media Services	28022025	83.75		18228 Broadband Jan TC
28/02/2025	Citation Ltd	2802225	628.20		Purchase Ledger DDR Payment
28/02/2025	PROPEL FINANCE	DD	355.07		DOOR SECURTIY
28/02/2025	18295- SSE teb rd inv adj	ADJ	-0.01		18295- SSE teb rd inv adj
Total Payments			<u>175,492.41</u>		

Linked to Cashbook 1							Entered Month 11 by user DRB	
Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
BAR001	Barretts of St Neots							
18058 ELECTRICITY DEC 24		13/01/2024	TC-ELEC-2024-12	1	1,593.30	0.00	1,593.30	0.00
						0.00	1,593.30	
Above paid on 04/02/2025 by Online Payment Ref BAR001								
Total Purchase Ledger Payments						0.00	1,593.30	

Linked to Cashbook 1							Entered Month 11 by user DRB	
Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
PAP001 Papworth Brewery Ltd								
18231 Brewery order PC		05/02/2025	5793	1	366.63	0.00	366.63	0.00
						0.00	366.63	
Above paid on 04/02/2025 by Online Payment Ref PAP001								
Total Purchase Ledger Payments						0.00	366.63	

Linked to Cashbook 1							Entered Month 11 by user DRB	
Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
HDC001	Huntingdonshire District Council							
18077 Rent Jan-Mar 25 DEPOT		01/01/2025	70088191	1	6,875.00	0.00	6,875.00	0.00
						0.00	6,875.00	
Above paid on 06/02/2025 by Online Payment Ref HDC001								
ROB001	Robinson Layer							
18078 Professional fees TC		24/01/2025	RL-3129	1	1,680.00	0.00	1,680.00	0.00
						0.00	1,680.00	
Above paid on 06/02/2025 by Online Payment Ref ROB001								
Total Purchase Ledger Payments						0.00	8,555.00	

Linked to Cashbook 1							Entered Month 11 by user DRB	
Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
LOV002	Love's Farm Community Centre							
18086 Hall hire YOUTH		01/02/2025	INV-2221	1	181.50	0.00	181.50	0.00
						0.00	181.50	
Above paid on 10/02/2025 by Online Payment Ref LOV002								
Total Purchase Ledger Payments						0.00	181.50	

Linked to Cashbook 1

Entered Month 11
by user DRB

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
ALS001 Alarmsmiths Ltd							
18060 ann mtc 25/26 OPS	01/01/2024	INV-0160	1	480.00	0.00	480.00	0.00
					0.00	480.00	
Above paid on 13/02/2025 by Online Payment Ref ALS001							
AMP001 Amp Clean Energy							
18089 Wood pellets boiler EC	08/01/2025	0004067683	1	1,239.84	0.00	1,239.84	0.00
					0.00	1,239.84	
Above paid on 13/02/2025 by Online Payment Ref AMP001							
ART003 ARTHUR IBBETT LTD							
18015 Proclip OPS	16/01/2025	188416	1	990.00	0.00	990.00	0.00
18022 Mower parts OPS	24/01/2025	188829	1	382.20	0.00	382.20	0.00
					0.00	1,372.20	
Above paid on 13/02/2025 by Online Payment Ref ART003							
AUF290 AUFAIT SYSTEMS							
18090 Software support PC	10/01/2025	1560	1	166.80	0.00	166.80	0.00
18005 Till rolls PC	15/01/2025	1577	1	29.94	0.00	29.94	0.00
					0.00	196.74	
Above paid on 13/02/2025 by Online Payment Ref AUF290							
BAL001 Balfour Beatty							
18122 St light mtc 23/24 TC	10/01/2025	CSUKOU/INV/172625	1	2,534.40	0.00	2,534.40	0.00
					0.00	2,534.40	
Above paid on 13/02/2025 by Online Payment Ref BAL001							
BED2205 BEDFORD TIMBER LTD							
18002 Treated wood OPS	02/12/2024	121184	1	51.61	0.00	51.61	0.00
18003 Wood & concrete OPS	11/12/2024	121404	1	479.95	0.00	479.95	0.00
18019 Treated wood OPS	17/01/2025	121899	1	78.48	0.00	78.48	0.00
18023 Treated wood OPS	23/01/2025	122025	1	212.50	0.00	212.50	0.00
18091 Timber OPS	28/01/2025	122138	1	35.77	0.00	35.77	0.00
18092 Fencing OPS	28/01/2025	122153	1	264.00	0.00	264.00	0.00
					0.00	1,122.31	
Above paid on 13/02/2025 by Online Payment Ref BED2205							

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Linked to Cashbook 1

Entered Month 11
by user DRB

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
BLA001 BLACK WOLF MAKETING LTD							
18017 Keys cut OPS	15/01/2025	1348	1	11.50	0.00	11.50	0.00
18024 Van locks OPS	24/01/2025	1372	1	255.00	0.00	255.00	0.00
18025 9 keys OPS	27/01/2025	1373	1	67.50	0.00	67.50	0.00
18093 Keys copied OPS	29/01/2025	1384	1	116.50	0.00	116.50	0.00
					0.00	450.50	
Above paid on 13/02/2025 by Online Payment Ref BLA001							
BPC001 BUSINESS PRINTING COMPANY							
18012-15-01-25 Inv with app	15/01/2024	55362	1	466.00	0.00	466.00	0.00
					0.00	466.00	
Above paid on 13/02/2025 by Online Payment Ref BPC001							
CAR005 Carpartsexpress Ltd							
17986 Key fob battery OPS	03/12/2024	SS0318414	1	1.20	0.00	1.20	0.00
18096 Nuts & spades OPS	20/01/2025	SS0323165	1	3.60	0.00	3.60	0.00
18020 Oil OPS	23/01/2025	SS0323788	1	18.00	0.00	18.00	0.00
18021 Tyre & tread gauge OPS	24/01/2025	SS0323852	1	34.80	0.00	34.80	0.00
					0.00	57.60	
Above paid on 13/02/2025 by Online Payment Ref CAR005							
CHA002 The Chaii Hubs Ltd							
17984 Lounge hire YOUTH	28/12/2024	281224	1	490.00	0.00	490.00	0.00
					0.00	490.00	
Above paid on 13/02/2025 by Online Payment Ref CHA002							
COM004 Complete Solutions Group Ltd							
18031 Stationery TC	03/01/2025	SINV04181580	1	125.62	0.00	125.62	0.00
18039 Copier paper TC	08/01/2025	SIN04194129	1	83.26	0.00	83.26	0.00
18097 Stationery TC	23/01/2025	SINV04193040	1	160.14	0.00	160.14	0.00
					0.00	369.02	
Above paid on 13/02/2025 by Online Payment Ref COM004							

Linked to Cashbook 1

Entered Month 11
by user DRB

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
COP001 Copy IT Digital Solutions Ltd							
18098 Photo copies 11-12 TC	09/01/2025	8073095866	1	449.53	0.00	449.53	0.00
					0.00	449.53	
Above paid on 13/02/2025 by Online Payment Ref COP001							
DHS001 DOVE'S HYGIENE SERVICES							
17827-Hygien serv NS	30/11/2024	45448	1	35.23	0.00	35.23	0.00
18004 Hygiene service DEC PC	31/12/2024	45659	1	30.07	0.00	30.07	0.00
					0.00	65.30	
Above paid on 13/02/2025 by Online Payment Ref DHS001							
DRE001 Dream Clean Services Ltd							
18030 Deep clean DEC OPS	13/01/2025	INV-4824	1	231.60	0.00	231.60	0.00
18032 Deep clean DEC Toilets	13/01/2025	INV-4810	1	1,604.40	0.00	1,604.40	0.00
					0.00	1,836.00	
Above paid on 13/02/2025 by Online Payment Ref DRE001							
EDF001 EDF Energy							
CN18099 CN DUPLICATED INVOICE	31/01/2025	CN-KI4788D7CA-005	1	-131.52	0.00	-131.52	0.00
18034 Gas DEC PC	06/01/2025	KI-48788D7CA-0005	1	131.52	0.00	131.52	0.00
18099 Gas 11-12 NEW ST	06/01/2025	KI-4788D7CA-0005	1	131.52	0.00	131.52	0.00
					0.00	131.52	
Above paid on 13/02/2025 by Online Payment Ref EDF001							
ELE0001 Electrovolt Electrical Svcs LTD							
18101 Electrical services PC	20/01/2025	INV-0024	1	2,350.00	0.00	2,350.00	0.00
18100 Electricity works PC	24/01/2025	INV-0025	1	1,836.16	0.00	1,836.16	0.00
					0.00	4,186.16	
Above paid on 13/02/2025 by Online Payment Ref ELE0001							
END001 Endersby Awards							
18061 Plaques & screws CEM	31/01/2025	05879	1	35.00	0.00	35.00	0.00
					0.00	35.00	
Above paid on 13/02/2025 by Online Payment Ref END001							

Continued over page

Linked to Cashbook 1

Entered Month 11
by user DRB

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
ENE001 Energise Ltd							
18087 Energy surveys TC	31/01/2025	INV-1102	1	2,020.80	0.00	2,020.80	0.00
					0.00	2,020.80	
Above paid on 13/02/2025 by Online Payment Ref ENE001							
FED001 Federation of Burials and Cremation Auth							
18103 Subs 2025 TC	22/01/2025	FBCA-0785	1	216.00	0.00	216.00	0.00
					0.00	216.00	
Above paid on 13/02/2025 by Online Payment Ref 87							
FIR003 Firesmiths Detect & Protect							
18105 Takeover of alarm sys PC	06/08/2024	1317	1	696.00	0.00	696.00	0.00
18107 Fire extinguisher svc OP	21/01/2025	1487	1	196.14	0.00	196.14	0.00
18106 Fire extinguisher svc TC	27/01/2025	1486	1	644.94	0.00	644.94	0.00
18104 Fire alarm test PC	27/01/2025	1490	1	420.00	0.00	420.00	0.00
					0.00	1,957.08	
Above paid on 13/02/2025 by Online Payment Ref FIR003							
HDC001 Huntingdonshire District Council							
18059 Premises Incn 24/25 PC	09/08/2024	70082787	1	295.00	0.00	295.00	0.00
					0.00	295.00	
Above paid on 13/02/2025 by Online Payment Ref HDC001							
HOP001 Hopwells							
18069 Catering supplies PC	15/01/2024	IK3188401	1	281.89	0.00	281.89	0.00
18075 Catering supplies PC	03/01/2025	IK3180043	1	446.19	0.00	446.19	0.00
18070 Milk PC	06/01/2025	IK3180603	1	25.20	0.00	25.20	0.00
18071 Milk PC	09/01/2025	IK3184494	1	42.00	0.00	42.00	0.00
18073 Catering supplies PC	10/01/2025	IK3185437	1	518.58	0.00	518.58	0.00
18072 Milk PC	12/01/2025	IK3186473	1	25.20	0.00	25.20	0.00
18076 CN Missing items PC	15/01/2025	CK9548584	1	-11.42	0.00	-11.42	0.00
18074 Milk PC	16/01/2025	IK3189437	1	42.00	0.00	42.00	0.00
18079 Catering supplies PC	23/01/2025	IK3194956	1	432.56	0.00	432.56	0.00
18080 Catering supplies PC	23/01/2025	IK3194965	1	42.00	0.00	42.00	0.00

Linked to Cashbook 1**Entered Month 11
by user DRB**

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
18083 Milk PC	27/01/2025	IK3197187	1	25.20	0.00	25.20	0.00
18084 CN Damaged stock PC	27/01/2025	CK9549366	1	-2.80	0.00	-2.80	0.00
18082 Milk PC	30/01/2025	IK3200238	1	42.00	0.00	42.00	0.00
18081 Catering supplies PC	31/01/2025	IK3201287	1	255.41	0.00	255.41	0.00
					0.00	2,164.01	

Above paid on 13/02/2025 by Online Payment Ref HOP001

HYG001 HYGIENE SOLUTIONS

18108 Hyg svc 1-4/25 TOILETS	11/01/2025	060315	1	86.24	0.00	86.24	0.00
					0.00	86.24	

Above paid on 13/02/2025 by Online Payment Ref HYG001

INT002 Intercept Management Ltd

18109 Alarm call out EC	31/12/2024	1242115	1	55.08	0.00	55.08	0.00
					0.00	55.08	

Above paid on 13/02/2025 by Online Payment Ref INT002

KID001 Wider Plan Ltd

18111 Childcard voucher FEB TC	23/01/2025	5475756	1	16.00	0.00	16.00	0.00
					0.00	16.00	

Above paid on 13/02/2025 by Online Payment Ref KID001

MYR001 Myriad Plant Room Services

18113 Ignition inspection EC	18/12/2024	37928	1	489.00	0.00	489.00	0.00
					0.00	489.00	

Above paid on 13/02/2025 by Online Payment Ref MYR001

RLM001 RML Ltd Electrical Services

18131 Electrical works XMAS	15/01/2025	1442	1	918.70	0.00	918.70	0.00
					0.00	918.70	

Above paid on 13/02/2025 by Online Payment Ref RLM001

SIM002 Simply Great Coffee

18132 Coffee mchn svc PC	03/01/2025	81545	1	1,390.20	0.00	1,390.20	0.00
					0.00	1,390.20	

Above paid on 13/02/2025 by Online Payment Ref SIM002

Continued over page

Linked to Cashbook 1

Entered Month 11
by user DRB

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
SJO001	S JOnes Containers Ltd						
18001 Storage JAN PC	31/12/2024	I01-2412-17730	1	93.00	0.00	93.00	0.00
					0.00	93.00	
Above paid on 13/02/2025 by Online Payment Ref SJO001							
SMO002	SmokeCloak Ltd						
18133 Smoke cloak mtc OPS	29/01/2025	10537	1	420.00	0.00	420.00	0.00
					0.00	420.00	
Above paid on 13/02/2025 by Online Payment Ref SMO002							
STM001	ST NEOTS MUSEUM						
17985 Courtroom hire DEC YOUTH	12/12/2024	SNM12122024	1	30.00	0.00	30.00	0.00
					0.00	30.00	
Above paid on 13/02/2025 by Online Payment Ref STM001							
TCH001	Matthew Algie						
17999 Coffee shop supplies PC	05/09/2024	49060000284929	1	421.25	0.00	421.25	0.00
18130 Coffee shop supplies PC	09/01/2025	49060000335028	1	923.02	0.00	923.02	0.00
					0.00	1,344.27	
Above paid on 13/02/2025 by Online Payment Ref TCH001							
THE002	The Recruitment Agency						
18037 Temp staff JAN OPS	21/01/2025	13145	1	159.12	0.00	159.12	0.00
					0.00	159.12	
Above paid on 13/02/2025 by Online Payment Ref THE002							
WHE001	Wheels in Motion						
18036 MOT EJ70 VRP OPS	24/01/2025	7807	1	268.27	0.00	268.27	0.00
					0.00	268.27	
Above paid on 13/02/2025 by Online Payment Ref WHE001							
Total Purchase Ledger Payments					0.00	27,404.89	

Linked to Cashbook 1							Entered Month 11 by user DRB	
Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
BAR001	Barretts of St Neots							
18158 Elec New St Jan PC		11/02/2025	TC-ELEC-2025-01	1	1,842.04	0.00	1,842.04	0.00
						0.00	1,842.04	
Above paid on 24/02/2025 by Online Payment Ref BAR001								
Total Purchase Ledger Payments						0.00	1,842.04	

Linked to Cashbook 1							Entered Month 11 by user DRB	
Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
EDF001	EDF Energy							
18187 Electricity Jan New St		06/02/2025	KI-4788D7CA-0006	1	146.38	0.00	146.38	0.00
						0.00	146.38	
Above paid on 28/02/2025 by Online Payment Ref EDF001								
Total Purchase Ledger Payments						0.00	146.38	

Linked to Cashbook 1							Entered Month 11 by user TK	
Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
BAR001	Barretts of St Neots							
18018 Rent New St FEB		20/01/2025	TC-2025-02	1	2,083.33	0.00	2,083.33	0.00
						0.00	2,083.33	
Above paid on 03/02/2025 by Online Payment Ref BAR001								
Total Purchase Ledger Payments						0.00	2,083.33	

Linked to Cashbook 1							Entered Month 11 by user TK	
Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
SLC009	SOCIETY OF LOCAL COUCIL CLERKS							
18135	Membership fees TC	10/02/2025	MEM253414-1	1	420.00	0.00	420.00	0.00
						0.00	420.00	
Above paid on 12/02/2025 by Online Payment Ref SLC009								
Total Purchase Ledger Payments						0.00	420.00	

Priory Centre Current Account

List of Payments made between 01/02/2025 and 28/02/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/02/2025	SSE business.co.uk	dd-5533	633.86		18325-PC Gas Dec 24
03/02/2025	BARCLAYS	DD	31.12		BANK CHARGES
07/02/2025	Payment Sense Ltd	DD-11257	20.40		18327-Card term rental TC
07/02/2025	Payment Sense Ltd	dd-5476	20.40		18323-Card term rent Jan PC219
07/02/2025	Payment Sense Ltd	dd-3927	119.04		18322 Jan card trem rent PC579
14/02/2025	Payment Sense Ltd	DD-201	30.05		18326-Card term charges TC
14/02/2025	Payment Sense Ltd	DD-219	30.50		18321-Card term fess Jan PC219
14/02/2025	Payment Sense Ltd	DD-579	193.83		18324-Card charges PC 579
Total Payments			1,079.20		

List of Payments made between 01/02/2025 and 28/02/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/02/2025	TESCO	BARCLAYCAR	12.95		TRAINING REFRESHMENTS
08/02/2025	TESCO	BARCLAYCAR	49.20		YOUTH CAFE
08/02/2025	TESCO	BARCLAYCAR	90.22		YOUTH CAFE
08/02/2025	APPLE.COM	BARCLAYCAR	2.99		WORK PHONE
08/02/2025	HIGH SPEED TRAINING	BARCLAYCAR	31.20		TRAINING
08/02/2025	TESCO	BARCLAYCAR	110.26		YOUTH CAFE
08/02/2025	COX'S AT THE LIGHTHOUSE	BARCLAYCAR	14.55		MULTISPORTS
08/02/2025	TESCO	BARCLAYCAR	19.08		MULTISPORTS
08/02/2025	LIDL	BARCLAYCAR	15.10		PAINES BREAKFAST CLUB
08/02/2025	TESCO	BARCLAYCAR	18.00		YOUTH COUNCIL
08/02/2025	TESCO	BARCLAYCAR	63.72		YOUTH COUNCIL
08/02/2025	BARNARDOS	BARCLAYCAR	4.00		YOUTH CAFE
08/02/2025	TESCO	BARCLAYCAR	8.60		YOUTH CAFE
08/02/2025	BAKER ROSS	BARCLAYCAR	35.15		EQUIPMENT
08/02/2025	COX'S AT THE LIGHTHOUSE	BARCLAYCAR	13.05		MULTISPORTS
08/02/2025	TESCO	BARCLAYCAR	55.93		YOUTH CAFE
08/02/2025	COX'S AT THE LIGHTHOUSE	BARCLAYCAR	17.40		MULTISPORTS
08/02/2025	BOOTS	BARCLAYCAR	20.00		EQUIPMENT
08/02/2025	Amazon	BARCLAYCAR	47.72		EQUIPMENT
08/02/2025	Amazon	BARCLAYCAR	5.81		EQUIPMENT
08/02/2025	Amazon	BARCLAYCAR	7.99		EQUIPMENT
08/02/2025	Amazon	BARCLAYCAR	4.75		EQUIPMENT
08/02/2025	Sweet Paradise	BARCLAYCAR	66.00		Christmas Trail
08/02/2025	TRAINLINE	BARCLAYCAR	116.51		TRAVEL FOR TRAINING COURSE
08/02/2025	THE HORSEBOX	BARCLAYCAR	200.00		XMAS LIGHT SWITCH ON EVENT
08/02/2025	Amazon	BARCLAYCAR	28.98		OFFICE FURNITURE
08/02/2025	MAILCHIMP	BARCLAYCAR	52.60		SUBSCRIPTIONS
08/02/2025	Amazon	BARCLAYCAR	20.95		EVENT EQUIP NOTICEBOARDS
08/02/2025	Amazon	BARCLAYCAR	26.99		EVENT EQUIPMENT
08/02/2025	DVLA	BARCLAYCAR	337.50		VEHICLE TAX
08/02/2025	CARTRIDGEPEOPLE.COM	BARCLAYCAR	22.85		INK CARTRIDGES
08/02/2025	Amazon	BARCLAYCAR	86.09		CROCKERY
08/02/2025	Amazon	BARCLAYCAR	10.20		THERMOMETER
08/02/2025	Amazon	BARCLAYCAR	37.41		CROCKERY
08/02/2025	WAITROSE	BARCLAYCAR	52.98		CAFE STOCK
08/02/2025	ADOBE	BARCLAYCAR	19.97		SUBSCRIPTIONS
08/02/2025	WAITROSE	BARCLAYCAR	11.15		CAFE STOCK
08/02/2025	WAITROSE	BARCLAYCAR	49.23		CAFE STOCK
08/02/2025	WAITROSE	BARCLAYCAR	17.85		CAFE STOCK
08/02/2025	B & Q	BARCLAYCAR	111.14		EQUIPMENT PURCHASES
08/02/2025	Amazon	BARCLAYCAR	16.99		GROUNDS CONTAINER
08/02/2025	WAITROSE	BARCLAYCAR	19.95		CAFE STOCK
08/02/2025	BUZZ CATERING	BARCLAYCAR	288.98		KITCHEN EQUIPMENT
08/02/2025	BLACK WOLF LOCKSMITHS	BARCLAYCAR	28.50		LOCKSMITHS
08/02/2025	ADEXA	BARCLAYCAR	323.09		PORTABLE BLACK BAR
08/02/2025	Amazon	BARCLAYCAR	28.98		SHELVING BRACKET
08/02/2025	WAITROSE	BARCLAYCAR	6.90		PAPER PLATES

List of Payments made between 01/02/2025 and 28/02/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/02/2025	WAITROSE	BARCLAYCAR	62.79		CAFE STOCK
08/02/2025	GIFFGAFF	BARCLAYCAR	6.00		TELECOMS SVCS
08/02/2025	EFRAME	BARCLAYCAR	59.36		EQUIPMENT PURCHASES
08/02/2025	GIFFGAFF	BARCLAYCAR	6.00		SIM MONTHLY PLAN
08/02/2025	Amazon	BARCLAYCAR	243.90		PRINTER
08/02/2025	GIFFGAFF	BARCLAYCAR	6.00		TELECOMMS SVC
08/02/2025	SHUME	BARCLAYCAR	330.00		MAYOR'S ALLOWANCE
08/02/2025	Amazon	BARCLAYCAR	85.05		WASTE BINS
08/02/2025	Amazon	BARCLAYCAR	15.68		KETTLE
08/02/2025	DELL TECHNOLOGIES	BARCLAYCAR	609.60		COMPUTER MONITOR X 4
08/02/2025	Amazon	BARCLAYCAR	92.64		BLUETOOTH SPEAKER PHONE
08/02/2025	ADOBE	BARCLAYCAR	25.32		PHOTOGRAPHY PLAN
08/02/2025	ADOBE	BARCLAYCAR	16.64		ACROBAT PRO
08/02/2025	ADOBE	BARCLAYCAR	19.97		ACROBAT PRO
08/02/2025	APPLE	BARCLAYCAR	0.99		I CLOUD WITH 50 GB STORAGE
08/02/2025	GIFFGAFF	BARCLAYCAR	6.00		TELECOMMS SVC
08/02/2025	GIFFGAFF	BARCLAYCAR	6.00		SIM MONTHLY PLAN
08/02/2025	SCREWFIX	BARCLAYCAR	117.98		SKIRTING HEATER
08/02/2025	LAND REGISTRY	BARCLAYCAR	14.00		LAND SEARCH
08/02/2025	LAND REGISTRY	BARCLAYCAR	7.00		LAND SEARCH
08/02/2025	ADOBE	BARCLAYCAR	16.64		ACROBAT PRO
08/02/2025	MARKS AND SPENCER	BARCLAYCAR	60.00		REPLACE PAINT DAMAGED COAT
08/02/2025	SLCC ENTERPRISES	BARCLAYCAR	480.00		MEMBERSHIP FEES
08/02/2025	SCREWFIX	BARCLAYCAR	191.46		SKIRTING HEATER
08/02/2025	SCREWFIX	BARCLAYCAR	61.98		RESPIRATORY MASKS
08/02/2025	SCREWFIX	BARCLAYCAR	42.95		HEATER INSTALLTION SUPPLIES
08/02/2025	B&Q	BARCLAYCAR	39.37		TOOLS & EXTENSION LEAD
08/02/2025	SCREWFIX	BARCLAYCAR	11.99		FIRE RECORD LOG BOOK
Total Payments			<u>5,264.77</u>		

ST NEOTS TOWN COUNCIL

Committee	FINANCE AND GOVERNANCE COMMITTEE
Date:	22nd APRIL 2025
Title:	SOLAR PANELS FOR ST NEOTS MUSEUM
Contact Officer:	ENVIRONMENTAL PROJECT OFFICER

1. Purpose of the Report

- 1.1 To receive and consider a recommendation from the Operations and Amenities Committee on the installation of Solar Panels and a battery at the St Neots Museum building and to consider and recommend a quotation to the Council.

2. Recommendations

- 2.1 The committee is asked to consider the following recommendation from the Operations and Amenities Committee;
- 2.1.1 That the Council installs solar panels at the St Neots Museum building and that the Council funds the cost of the panels and battery.
- 2.1.2 That company B's quotation is recommended as the preferred company at a cost of £10,509.18.
- 2.2 The committee is asked to consider the following recommendation from the Town Clerk;
- 2.2.1 That the Council allocates £10,509.18 from the Community Buildings earmarked reserve for the installation of solar panels and a battery at St Neots Museum.

3. Background

- 3.1 The Environment & Emergency Committee engaged a professional energy audit of Council buildings, which brought forward recommendations on energy efficiencies. If implemented, these would support the Council's net-zero carbon ambitions. The Committee reviewed these audit reports—which are available for all Members—and subsequently recommended the installation of solar panels at the Museum to the Operations and Amenities Committee.
- 3.2 At the January meeting of the Environment and Emergency Committee it was resolved that the Environmental Project Officer would source quotes for installing solar panels on both the St Neots Museum and Gate Lodge, with quotes for batteries and an EV charger (Gate Lodge only) to also be obtained on the basis that these would be optional for purchase by the tenants. The basis of this was that the tenants would benefit from the monthly savings and energy storage a battery offered, which the Council as building owner would not.

- 3.3 Solar panels have been recommended for both buildings within the energy audit reports and contribute to the Council's carbon net zero commitments. Retrofitting our buildings has been identified in the Council's Climate Action Plan as a key objective in achieving our targets, and solar panels on these two buildings look set to reduce emissions by 2tCO₂e.
- 3.4 At the April meeting of the Operations and Amenities Committee, it was resolved that the Council progress with the installation of solar panels at the Museum, but with the amendment that the Council would cover the costs of both the panels and the battery. The committee felt that Council funding the battery may help reduce future financial and maintenance requests from the Museum by offering operational savings through energy cost reductions.

4. Information Supporting Recommendations

- 4.1 Three estimated quotes were obtained for the museum (see below). Company B is the recommended preferred quote for the works due to value for money combined with the contractor's professionalism. Whilst Company C has quoted lower prices for the project, concerns were raised about their limited assessment of the properties and thus the risk of costs rising exponentially.

4.2

SOLAR PANELS - ST NEOTS MUSEUM								
Company	Site vist?	Cost*	Spec	Output	Cost of battery*	Battery size	Estimated payback	Total Cost
A	Yes - detailed	£10,980.00	15 x 445W Trina Vertex panels	6.67kWp	£4,637.00	9.2kWh	~10 years	£15,617.00
B	Yes - detailed	£6,220.84	13x 500W Eurener Nexa panels	6.5kWp	£4,288.34	10kWh	8 years	£10,509.18
C	Yes - basic	£4,234.00	8x 450W DMEGC Solar Infinity RT panels	3.6kWp	£1,701.00	5.18kWh	7-8 years	£5,935.00

*Costs are exclusive of VAT

5. Financial Implications

- 5.1 If the recommended contractor is used, there would be a total estimated cost of £10,509.18 to the Council.
- 5.2 The Council has an earmarked reserve for Community Buildings Maintenance of approximately £163,347. This is separate to the earmarked reserve for the acquisition of buildings/land. Funds from this EMR were previously used to install solar panels at the Eatons Centre.
- 5.3 The Council has an earmarked reserve for Carbon Neutral Projects of £21,887.

6. Policy

- 6.1 The recommendations set out in this report meet the following agreed actions/policies as set out in the Council's adopted Climate Action Plan;
- Section 1.2 ('Our Buildings') – Action 1.2.1

7. Legal References

- 7.1 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

Committee	FINANCE AND GOVERNANCE COMMITTEE
Date:	22nd APRIL 2025
Title:	HEATING SYSTEMS FOR GATE LODGE AND STEVE VAN DE KERKHOVE COMMUNITY CENTRE
Author:	ENVIRONMENTAL PROJECT OFFICER
Contact Officer:	ENVIROMENTAL PROJECT OFFICER

1. Purpose of the Report

- 1.1 To receive and consider recommendations and preferred quotes from the Operations and Amenities Committee on the installation of new heating systems at:
- Gate Lodge
 - Steve Van De Kerkhove Building A (Man Cave)

2. Recommendations from the Operations and Amenities Committee

- 2.1 The Operation and Amenities Committee recommends to the Finance and Governance Committee:
- 2.1.1 That the Council moves forward with the installation of the recommended new heating system at Gate Lodge and that Company C is selected as the preferred quotation at a cost of £5,783.50.
- 2.1.2 That the Council moves forward with the installation of the recommended new heating system at the Steve Van de Kerkhove Community Building and that Company C is selected as the preferred quotation at a cost of £4,071.00
- 2.1.3 That the replacement of electric heaters with air-conditioning units at Gate Lodge this is conditional to reagreeing/negotiate the lease for the building.
- 2.2 The Town Clerk recommends that if the above recommendations are supported the Finance and Governance Committee recommend the allocation of £9,845.50 from the Community Buildings Earmarked reserve which was established to help manage maintenance and investment in Town Council owned buildings.

3. Background

- 3.1 The Environment and Emergency Committee appointed an external professional to undertake an energy audit of the Council's owned buildings. This forms part of the working towards the Council's net-zero ambitions and achieving actions set out in the adopted Climate Action Plan.
- 3.2 At the January 2025 meeting of the Environment and Emergency Committee the recommendations arising from the building audits were considered, including recommendations for the Steve Van de Kerkhove Community Building and the Gate Lodge.
- 3.3 Improving the heating systems was recommended for both buildings and the Committee resolved that the Environmental Project Officer would source quotes for installing new heating systems (AC heat pump units) in both Gate Lodge and Steve Van De Kerkhove Building A (Man Cave).
- 3.4 At the April meeting of the Operations and Amenities Committee the committee considered the recommendation from the Environment and Emergency Committee and resolved to recommend that the Council progress with the installation of new heating systems (AC heat pump units) at both buildings as set out in section 2 of this report.
- 3.5 AC heat pump units have been recommended for both buildings within the energy audit reports and contribute to the Council's carbon net zero commitments. Retrofitting our buildings has been identified as a key objective in achieving our targets, and AC heat pump units in these two buildings look set to reduce emissions by 1tCO₂e.

4. Information Supporting Recommendations

- 4.1 The current heating systems (electric wall heaters) are not only inefficient, and thus electricity-intensive, but they fail to appropriately heat the buildings. Tenants at both buildings have complained that their buildings are too cold in the winter. At least one heater in SVDK Building A (Mans Cave) has failed and requires replacing.
- 4.2 A/C heat pump units are recommended as replacements to the electric wall heaters due to greater energy efficiency, and greater effectiveness in heat distribution. They have the added benefit of being able to provide cooling in hot temperatures if required, though the tenants have not highlighted this as a specific need.
- 4.3 Three estimated quotes were obtained for both properties (see below). Company C is recommended by the Operations and Amenities Committee as the preferred contractor for the work due to value for money combined with the contractor's professionalism, as advised by the Environmental Project Officer. Whilst Company A has quoted lower prices for both projects, concerns were raised about their limited assessment of the properties and thus the risk of costs rising exponentially.

HEATING SYSTEM - GATE LODGE						
Company	Site vist?	Cost*	Spec - internal units	Total size	External unit details	Estimated payback**
A	Yes - basic	£5,214.60	3x Fujitsu Aseh 12/9kmcg AC units	9.5kW	2x external units	3.3 years
B	Yes - detailed	£5,930.00	3x Mitsubishi inverter heat pump AC units	Unknown	2x external units	3.7 years
C	Yes -detailed	£5,783.50	3x Mitsubishi Electric Split AC units	9.5kW	3x external units	3.6 years
HEATING SYSTEM - SVDK BUILDING A (MAN CAVE)						
Company	Site vist?	Cost*	Spec - internal units	Total size	External unit details	Estimated payback**
A	Yes - basic	£2,488.70	1x Fujitsu AOYG36KMTA unit	10kW	Unknown	8.3 years
B	Yes - detailed	£5,480.00	3x(?) Mitsubishi inverter heat pump AC units	Unknown	2x external units	18.3 years
C	Yes -detailed	£4,071.00	2x Mitsubishi Electric Split AC units	7kW	2x external units	13.6 years

*Costs are exclusive of VAT

Payback is estimated using the calculation **Payback Period = (Initial Investment- Incentives) / Annual Savings, where 'Annual Savings' data has been taken from the Energise reports.

5. Financial Implications

- 5.1 If the recommended contractor is used, there would be a total estimated cost of £9,854.50 to the Council.
- 5.2 The Council has an earmarked reserve (EMR) for Community Buildings Maintenance of approximately £163,347. The level of available funding will lower dependant on decisions made by the committee in relation to solar panels on the museum building and heat pumps at the Eatons Community centre, which are included on this agenda. This EMR is separate to the EMR for the acquisition of buildings/land.
- 5.3 There would be an additional cost for submitting planning applications to Huntingdonshire District Council due to both buildings being in a Conservation area and requiring more than one external unit which means the works fall outside of permitted development. The cost of this has not yet been established. This cost can be allocated from the Council's professional fees revenue budget.

6. Policy

6.1 The recommendations set out in this report meet the following agreed actions/policies as set out in the Council's adopted Climate Action Plan;

- Section 1.2 ('Our Buildings') – Action 1.2.1

7. Legal Powers

7.1 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

Committee	FINANCE AND GOVERNANCE COMMITTEE
Date:	22nd APRIL 2025
Title:	AIR SOURCE HEAT PUMP AT EATONS COMMUNITY CENTRE
Contact Officer:	ENVIRONMENTAL PROJECT OFFICER

1. Purpose of the Report

- 1.1 To receive and consider a report and estimated quotes from the Environmental Project Officer on the installation of an Air Source Heat Pump at Eatons Community Centre
- 1.2 To seek a recommendation from the Committee to the Full Council on progressing with the work and allocating funds.

2. Recommendations

- 2.1 That the Committee recommends to Full Council:
 - 2.1.1 That the Council progresses the installation of an Air Source Heat Pump with Company A agreed as the preferred contractor at an estimated cost of £23,634.54
 - 2.1.2 That officers work with the appointment company to submit a planning application for the installation of a heat pump.
 - 2.1.3 That the Council allocates up to £25,000.00 from the Community Buildings earmarked reserve for the installation of a heat source pump at the Eatons Community Centre and the cost of a required planning application.

3. Background

- 3.1 At the January meeting of the Environment and Emergency Committee it was resolved that the Council progresses transitioning the Eatons Community Centre heating to an air source heat pump.
- 3.2 At the January meeting of the Operations and Amenities Committee it was resolved that the Council prioritise replacing the bio-mass boiler at the Eatons Community Centre with an air source heat pump or alternative cleaner heating system and that costs and quotes are brought to the Finance and Governance Committee for consideration and recommendation to Council.
- 3.3 Alternative options to a heat source pump, with estimates were considered by the Operations and Amenities Committee but were not recommended due to feasibility and efficiency/cost (electric and gas alternatives).
- 3.4 The recent Energise assessment of the Eatons Community Centre recommended that, for energy efficiency and carbon reduction purposes, an Air Source Heat Pump be installed to replace the biomass boiler.

4. Information Supporting Recommendations

- 4.1 The biomass boiler at the Eatons Centre has repeatedly broken down since installation, requiring expensive repairs. It reportedly barely worked over the beginning part of winter 2024/25, even with repairs, and the Centre has been having to use energy-intensive space heaters to try to warm the rooms for visitors.
- 4.2 The Council has incurred regular maintenance and repair costs over the years the biomass boiler has been operational, costs from the end of December 2022 until the end of December 2024 were £5,979.98. However, this did include annual service costs.
- 4.3 The recent Energise assessment of the Eatons Community Centre recommended that, for energy efficiency and carbon reduction purposes, an Air Source Heat Pump be installed to replace the biomass boiler.
- 4.4 Four estimated quotes were obtained for this project (see below). Company A is recommended as being the preferred contractor for the works due to value for money combined with the contractor's professionalism. Whilst Company C has quoted lower prices for the project, concerns were raised about their limited assessment of the property and thus the risk of costs rising exponentially. Company D has declined to provide a quote without first completing a design at a cost of £3,306.25 which will not be refunded if the Council chooses to move forward with a different contractor.

4.5

AIR SOURCE HEAT PUMP - EATONS COMMUNITY CENTRE				
Company	Site visit?	Cost*	Spec	Total output
A	Yes - detailed	£23,634.54	3x Mitsubishi Ecodan Ultra Quiet R32 11.2kW Heat Pump	33.6kW
B	Yes - detailed	£24,700.00	2x Stiebel Eltron WPL Plus 26	28kW
C	No	£18,970.07	Clivet edge evo monobloc 22kw heat pump	22kW
D	Yes - detailed	£3,306.25 (design only)	Not specified	Not specified

*Costs are exclusive of VAT

5. Financial Implications

- 5.1 If the recommended contractor is used, there would be a total estimated cost of £23,634.54 to the Council.
- 5.2 There would be an additional cost for submitting planning applications to Huntingdonshire District Council due to both buildings being in a Conservation area and requiring more than one external unit which means the works fall outside of permitted development.

6. Policy

6.1 The recommendations set out in this report meet the following agreed actions/policies as set out in the Council's adopted Climate Action Plan;

- Section 1.2 ('Our Buildings') – Action 1.2.1

7. Legal References

7.1 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

Internal Audit 2024-25 (2nd Interim Report)

20th March 2025

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 has been appointed to undertake this function on behalf of St Neots Town Council for the 2024-25 financial year.

This report sets out the results of our second interim audit, which was undertaken in March 2025. It updates the findings from the report issued in November 2024, following our first interim audit. 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.

Internal Audit Approach

In carrying out our internal audit work for the year to date, 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 a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate, and fit for the purposes intended.

Our 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 AGAR, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

On the basis of the programme of work we have undertaken for the year to date, we have concluded that the Council continues to maintain an adequate and effective system of internal control. The records held in support of the accounting transactions are of a high standard and provide an effective audit trail, with clear cross-referencing of all relevant documentation.

In the sections below, we have explained the objectives of each area of our audit, summarising the work undertaken to date and our findings. We identified two matters where we consider the internal control arrangements should be improved. These are detailed in the report, together with our recommendations for action. We ask that Members consider the content of this report and respond to our recommendations in due course.

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 Priory 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 to date, we have:

- Checked and agreed the opening trial balance on Omega for 2024-25 to the closing balances on the 2023-24 AGAR and the detailed financial statements;
- Verified that the financial ledgers remained "in balance" to the date of the latest accounts completed at the time of our second interim audit;
- Confirmed that the accounting code structure remains 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 three sample months (April and September 2024, plus January 2025) by reference to the relevant bank statements;
- Checked the detail of all transactions in the year to date on the other accounts, again by reference to the relevant bank statements,
- Checked and agreed the detail on the bank reconciliations produced by the Omega software for all of the accounts as at 31st January 2025, confirming that there were no long-standing unpresented 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 reported to the Finance & General (F&G) Committee - with the reconciliations as at 31st December 2024 reported to F&G on 18th February 2025;

- Noted that the External Auditors issued their ‘report and certificate’ on the Council’s 2023-24 AGAR on 30th September 2024 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 have confirmed the following:

- Our review of Council and Committee minutes for the year to date 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 Standing Orders and Financial Regulations under regular review. The Standing Orders were re-approved, without amendment, at the Full Council meeting on 30th May 2024. The Financial Regulations were reviewed and updated by F&G on 16th July 2024 and formally approved by the Full Council on 23rd July 2024. A further amendment was approved by the Council on 17th December 2024, to add one additional signatory to the Corporate Barclaycard;
- 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 its meeting on 28th May 2024, the Council confirmed that it continues to meet the criteria for the General Power of Competence and resolved to adopt those powers, and
- During the summer of 2024, the Council provided the proper opportunity for the exercise of public rights in relation to the 2023-24 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;

- All payments are 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;
- All 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 include ongoing contractual arrangements);
- 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 reviewed a sample of non-pay related payments up to the middle of February 2025. Our test sample 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 to date totalled approximately £1,178,000. This is considerably higher than in the previous year, as it includes the purchase of the Oast House, for approximately £550,000. There were no matters arising from our review.

Operations staff use a fuel card when purchasing fuel for Council vehicles. As part of our expenditure testing, we reviewed documentation relating to the fuel card payment made on 12th August 2024 and 13th January 2025. We confirmed that, in both cases, appropriate receipts had been obtained for all of transactions included within the fuel card statement.

The Council makes use of a Corporate Barclaycard, with statements settled in full each month. We reviewed the supporting documentation for the monthly statements to 15th August 2024 and 16th December 2024, confirming that all payments made were of an appropriate nature and supported by receipts.

As part of our testing of expenditure, we also check, on a sample basis, to confirm that appropriate national requirements and the Council's own Financial Regulations/Standing Orders are followed when entering into contracts that require to be formally tendered. At our second interim visit, we considered the approach taken to the award of the contract for marketing the refurbished Priory Centre. We confirmed that the national regulatory requirements have been followed, with the tender opportunity advertised on the Government's Contracts Finder website (as well as on the Council's own website). We also confirmed with the Town Clerk that a tender evaluation process has now been completed and a report on the outcome is to be taken to the Full Council meeting on 25th March 2025, at which the award of the contract will be formally approved.

We confirmed that VAT Returns continue to be submitted quarterly in electronic format, as required by extant legislation, with the detail being reconciled to the Omega financial ledger. At the time of our second interim audit, the submissions for the first three quarters of the financial year had all been submitted and reimbursement received.

Conclusion

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

Assessment and management of Risk

Our objective is to confirm that the Council has put in place appropriate arrangements to identify all potentially significant areas of risk of both a financial and health & safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for them to occur.

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 the current year, with the Council's risk assessment considered by F&G on 23rd April 2024 and subsequently approved by the Full Council at its meeting on 30th April 2024.

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 2024-25 includes Employer's Liability of £10m, Public Liability of £15m and Fidelity Guarantee of £2m. We note that the policy was amended during the year to include 'vacant property' cover for Oast House. In our view, the 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 RoSPA play equipment inspections on 18th April 2024 and confirmed that no areas of high risk were identified. We noted that the Operations Manager reported the results of these inspections to the Operations & Amenities Committee on 11th June 2024, outlining the actions being taken by the Council to address the matters raised.

Conclusion

There are no matters arising to date 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.

At our first interim audit visit we considered the information provided to the Members on progress against the 2024-25 budget. We noted that the F&G Committee received details of financial performance for the first quarter at its meeting on 17th September 2024. We also noted that a report on the earmarked reserves was considered at that meeting and a number of recommendations were made to the Council to approve expenditure from those reserves and from the General Reserve, which were subsequently agreed by the Full Council at its meeting on 24th September 2024. At our second interim, we confirmed that the above approach has continued throughout the year, with the financial performance and reserves position as at 31st December 2024 reported to F&G on 18th February 2025.

At our second interim audit, we reviewed the approach taken by the Council to setting its budget and Precept for 2025-26. We confirmed that, as in previous years, the budget process involved detailed consideration by the various committees, in particular F&G, with the Budget and Precept formally approved at the Full Council meeting on 17th December 2024.

The Precept was set at £2,088,330 (£2,008,010 in 2024-25), which, after taking into account the increase in the tax base, is equivalent to an annual increase of 2.6% for a Band D property. We are satisfied that Members were provided with an appropriate level of information on which to base their decision, with comprehensive supporting documentation included in the budget pack produced by the Town Clerk and RFO.

Conclusion

There are no matters arising to date that require a formal comment or recommendation. We will consider the 2024-25 revenue out-turn and end of year reserves position at our final audit.

Income

In addition to its Precept and contributions from developers, through the Community Infrastructure Levy (CIL), the Council receives income from a variety of sources. These include hall hire, 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 to date, we confirmed the following:

Review of fees and charges: The fees and charges for the current year were approved by the Council as part of the 2024-25 budget-setting process. We have confirmed that a similar approach has been followed for 2025-26, with the fees and charges confirmed at the Full Council meeting on 26th November 2024.

Cemeteries: We reviewed the interment applications and other cemetery related charges for three sample months (1st May to 31st July 2024), 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, with one exception (which is being pursued), the rental payments due in relation to the 2024-25 allotment year have all been received.

Hall hire: Following the temporary closure of the Priory Centre for refurbishment, in July 2024, the Council has offered alternative space for hire on a temporary basis at 5-7 New Street, in addition to the existing premises at the Eatons Centre. At our second interim, we reviewed the computerised diary records held on the Omega bookings system for a sample of one week's hires (w/c 13th January 2025) and confirmed that all hirers had been charged the correct fees and that no payments remained outstanding.

Outstanding debtors: We reviewed the aged debtor position for both the Town Council and hall hires as at the date of our second interim audit and confirmed that effective control

arrangements remain in place, with appropriate action being taken in relation to outstanding payments due.

Conclusion

In general, the controls over income were found to be adequate and to be operating effectively. However, we would draw the following matters to Members' attention.

(i) As part of the arrangements for the hire of Council facilities, each hirer is sent two copies of the booking confirmation agreement. The agreement sets out the date and time of the booking(s) and the amount to be charged. It also states that the hirer must return one signed copy of the agreement as confirmation that, among other things, they have read and agree to abide by the conditions of the hire provided and that they have read No. 16 of the Terms and Conditions as to the requirements for public liability insurance cover. At the time of our audit, there was no evidence that signed copies of the agreements had been returned or were held by the Council covering any of the bookings in the sample week.

R1 It is important that all hirers of Council community centre facilities are made fully aware of the terms and conditions relating to their bookings, in particular, their responsibilities regarding public liability insurance cover, and that they return signed copies of each booking confirmation to acknowledge this. The signed copies of the agreements should then be held by the Council (as scanned documents), to confirm that this has been done.

(ii) From a brief review of the Town Council and Priory Centre websites, it was evident that neither has been fully updated to explain the arrangements for the hire of community centre facilities that have been put in place following the temporary closure of the Priory Centre for refurbishment (in particular, the temporary lease of 5-7 New Street to provide a "mini-Priory Centre" and café facility). We were also unable to locate details of the community centre booking agreements on either website.

R2 The Town Council and Priory Centre websites should be updated to ensure that they clearly explain the arrangements that are in place for the hire of community centre facilities whilst the Priory Centre refurbishment project is in progress. The websites should also include details of the terms and conditions for the hire of community centre facilities.

Petty Cash

We are required, when completing the 'Annual Internal Audit Report' in the AGAR, 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 (which has been relocated to 5-7 New Street, while the Priory Centre is being refurbished). During the course of our second interim audit, 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. We also 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.

Conclusion

There are no matters arising from our audit work to date that require a formal comment or recommendation. At our final audit, we will confirm that the correct petty cash balances have been included in the cash and bank figure in the AGAR, Section 2, Box 8.

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 in the current financial year, to date;
- Checked the detail of staff salaries and wages paid in September 2024 (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 applying the appropriate tax code and NI Table, also ensuring that appropriate amounts are 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.

The national Local Government Services pay agreement for 2024-25, applicable from 1st April 2024, was not agreed until October 2024. At our second interim audit, we confirmed the accuracy of the calculation of the back-pay and that the correct payments were made to staff in November 2024.

Conclusion

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

Asset Register

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.

The Council's assets are recorded on the Rialtas Asset Inventory System.

We will review any changes to the asset register for 2024-25 when undertaking our internal audit work in relation to the end of year accounts.

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 to date, we have confirmed that:

- The Investment Strategy was reviewed and updated at the F&G meeting on 23rd April 2024 and approved by Full Council on 30th May 2024;
- At present, the Council does not hold any long-term accounts. 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, which is an instant access account;
- The two half-yearly instalment repayments (principal and interest) on the outstanding PWLB loan as recorded in the cash book and financial ledger agree to the third party "demand" notice from the UK Debt Management Office.

Conclusion

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

AGENDA ITEM 8

ATTACHMENT 8

Internal Audit 2024/25

Recommendations Arising

ACTION PLAN

Rec. No.	Recommendation	Response
Review of Income		
R1	It is important that all hirers of Council community centre facilities are made fully aware of the terms and conditions relating to their bookings, in particular, their responsibilities regarding public liability insurance cover, and that they return signed copies of each booking confirmation to acknowledge this. The signed copies of the agreements should then be held by the Council (as scanned documents), to confirm that this has been done.	<p>Terms and Conditions last reviewed in 2017.</p> <p>A detailed review is being carried out to include assessment of current T&Cs, other venues and council comparisons and updated in line with industry standards. GM has completed first draft which will be reviewed by the RFO/Town Clerk.</p> <p>T&Cs include venue and hirer responsibilities, including insurances.</p> <p>Target to be fully updated and published by Mid-May 2025. Booking procedure will be updated and implemented at the same time.</p>
R2	The Town Council and Priory Centre websites should be updated to ensure that they clearly explain the arrangements that are in place for the hire of community centre facilities whilst the Priory Centre refurbishment project is in progress. The websites should also include details of the terms and conditions for the hire of community centre facilities.	<p>Mostly Completed:</p> <ul style="list-style-type: none">• Second draft of updated website reviewed 14/4/25• Details alternative arrangements of facilities for hire during refurbishment.• Includes hire rates and how to book / enquire.• Includes regular updates during refurbishment.• Terms and Conditions to be included once completed and approved.

ST NEOTS TOWN COUNCIL

Date:	22nd APRIL 2025
Title:	Internal Auditors Appointment and Consideration of Independence and Scope of Audit
Contact Officer:	RFO – T Kostova

1. Purpose of the Report

- 1.1 To provide Members with updates on the internal auditing process and ongoing engagement of Auditing Solutions Ltd as internal auditors for the financial year 2025/2026.

2. Recommendation

- 2.1 That the Committee note this report and review undertaken by the Responsible Financial Officer.
- 2.2 That the Council agrees to continue the engagement of Auditing Solutions Ltd for a further year (2025/2026) to provide internal audit services for St Neots Council. That the company's engagement continues on a rolling annual basis following the 3-year initial agreement which expired on 31 March 2025.
- 2.3 That the Committee notes quotations will be obtained by officers during 2025/2026 in order for the Council to formally appoint internal auditors from April 2026 on a new fixed-term contract.

3. Background

- 3.1 Under Regulation 5(1) of the Accounts and Audit Regulations 2015, the Council is required to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes."
- 3.2 The Council complies with this requirement by appointing Auditing Solutions Ltd, an independent body not involved in Council decision-making. The internal auditor is responsible for completing the internal audit section of the Council's Annual Governance and Accountability Return (AGAR), covering financial systems, controls, and governance. Interim and final audit reports are presented to the Finance and Governance Committee and Full Council, including any recommendations made.
- 3.3 The Council has three internal audits carried out per year. One takes place in October, second one in March and the final one in May/June. The Internal Audit which takes place in May/June informs the Annual Governance Return, which the Internal Auditor signs off on. Internal Auditor reports may be requested by the external auditor as part of their assurance review of the Council.
- 3.4 Internal audit is a key component of the system of internal control. Its purpose is to review whether the systems of financial control and other controls over the activities of the council are adequate, effective, and in line with current regulations. Internal audit does not actively seek evidence of fraud, corruption, error or mistakes, but can assist the council in its responsibility for the prevention and detection of such occurrences.

AGENDA ITEM 8

ATTACHMENT 9

- 3.5 The Internal Auditor is independent of the operations (financial control/management) of the Council and competent in the understanding of the law as applicable to Local Councils, of accounting and basic PAYE and VAT requirements.
- 3.6 The Council's three-year contract with Auditing Solutions Ltd started in 2022/2023 with the provision that the contract will remain in place for future years until cancelled by the Council providing timely notice (by 30 September in the year under review) is given.

4. Information

- 4.1 The independence of Auditing Solutions Ltd and the appointed internal auditor has been considered with regards to:

- Personal independence
- Financial Independence
- Professional independence

The Town Clerk and RFO consider these to be adequate.

- 4.2 Auditing Solutions Ltd is an experienced provider of Council internal audit services, conducting audits for a majority of larger Councils for many years. As part of our compliance with the requirements of the external auditors, we have in recent years, been providing the external auditors with our internal auditor's report throughout the year and they have been satisfied with the competence with which the audit has been conducted and reports issued to Council following these.
- 4.3 The RFO and Town Clerk have found the internal audit reports to be very comprehensive and checks on undertaken on a number of risks and areas in addition to financial systems, this includes number of sample checks on income and expenditure and bank reconciliations carried out twice a year. The Town Clerk and the RFO are therefore satisfied with the competence of our current internal auditor.
- 4.4 The Town Clerk and the RFO have considered the scope of the audit, planning and level of detail and scrutiny of the Council's processes and records covered by the internal audits during the year. These are all adequate and proportionate to the size of Council and annual budget.
- 4.5 The Council's Responsible Financial Officer will be reaching out to a number of Auditing firms asking for quotes to undertake the Council's Internal Audit from April 2026 and presenting these to the Council in September to make a resolution on a new appointment.

5. Financial Implications

- 5.1 The Council has a revenue budget of £5,500 (24/25 - £5,200) for internal and external audit fees. The cost of the internal is to be covered by this budget. The internal audit fees for 2024/2025 are expected to be £2,550 (excluding vat) with the remaining 2,650 covering external audit fees.

6. Legal References

- 6.1 Regulation 5(1) of the Accounts and Audit regulations 2015
- 6.2 The Local Audit and Accountability Act 2014



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RISK ASSESSMENT AND REVIEW OF INTERNAL CONTROLS

Approved – 30 April 2024
To be Reviewed 22 April 2025

Area	Risk	Responsible Officer	Actions to Minimise Risk/Internal Controls	Likelihood	Impact
Assets	Protection of physical assets	Town Clerk/Deputy Town Clerk and RFO Centres and Operations Managers	<ul style="list-style-type: none"> - Adequate insurance - Regular health and safety reviews and audits - Adequate door security system - Alarm systems in place - CCTV installed in agreed buildings (Offices, New Street and Depot) 	LOW	HIGH
	Failure to maintain record of council assets	RFO	<ul style="list-style-type: none"> - Maintenance of an asset register to ensure that all requisitions / disposals are accurately and promptly recorded - Carry out periodical inventory checks 	LOW	MEDIUM
Investments	Failure to retain long term investments and to comply with investment guidance for local government bodies	RFO	<ul style="list-style-type: none"> - Developing an Annual Investment Strategy to ensure that the Council has assessed the risk of committing funds to long term investments and properly planned to comply with legislative requirements - Reviewing the Investment Strategy annually - Seeking independent advice if long-term investment in assets is to be considered 	LOW	HIGH
Finance	Failure to comply with HMRC Regulations	RFO	<ul style="list-style-type: none"> - Maintenance of comprehensive records of all calculations on income tax, national insurance deducted from pay - Submit monthly returns to HMRC - Make prompt payment of all liabilities due - Ensure that all input tax and output tax is properly recorded - Complete and submit VAT claims promptly and on a regular basis. - Reconcile claims to accounting program - Correct treatment of payments and services provided by contractors and ensure these are not falling within the scope of PAYE 	LOW	HIGH
	Poor financial management	Town Clerk Town Clerk and RFO	<ul style="list-style-type: none"> - Define responsibility through appointment of Responsible Finance Officer - Ensure appropriate standing orders and financial regulations are in place, which are subject to periodic review - Implement effective independent internal audit 	LOW	HIGH

Area	Risk	Responsible Officer	Actions to Minimise Risk/Internal Controls	Likelihood	Impact
			<ul style="list-style-type: none"> - Arrange for regular financial reports to committees/council - Annual review of contracts and insurance cover 		
	Failure to set a precept within sound budgeting arrangements	RFO	<ul style="list-style-type: none"> - Ensure that presentation to committees/ council follows an agreed timetable - Ensure that precept is set as a result of a full report detailing requirements of forthcoming year for all managers - Review all charges made by the Council - Review adequacy of all balances and reserves - Ensure that effective budget monitoring is in place throughout the year 	LOW	HIGH
	Failure to maintain adequate reserves	RFO	<ul style="list-style-type: none"> - Ensure that earmarked reserves are realistic and approved by the Council - General reserves are risk-assessed and approved annually by the Council 	LOW	HIGH
	Failure to maintain an effective payments scheme	RFO	<ul style="list-style-type: none"> - All payments to be supported by authorised invoice/voucher - All detail to be checked and payment entered onto the accounting program - At least two people are involved in each electronic payment - All payments to be noted by Council and recorded in Minutes - All cheques to be signed by one authorised signature for less than £1,000 and two signatures required for expenditure over £1,000 - All expenditure to be the subject of budgetary control - Ensure that all grant applications are complete and fully supported prior to submission to committee/council 	LOW	HIGH
	Loss of money through theft/misappropriation	RFO	<ul style="list-style-type: none"> - Determine responsibility for all cash at all sources - Ensure that invoices/receipts are issued for all income 	LOW	HIGH

Area	Risk	Responsible Officer	Actions to Minimise Risk/Internal Controls	Likelihood	Impact
			<ul style="list-style-type: none"> - Ensure that secure arrangements are in place for prompt recording and banking of all cash received - Ensure regular bank reconciliation is carried out - Arrange regular report to Council - Ensure that the Council holds adequate fidelity guarantee insurance 		
	Failure to maintain adequate internal controls	RFO	<ul style="list-style-type: none"> - Take all reasonable steps to ensure that there are no matters of non-compliance with laws and regulations - Maintain throughout the year an adequate system of internal control - Appropriate action on a matter raised in an Internal Audit Report 	LOW	HIGH
Liability	Risk to third party, property or individuals	RFO and Department Managers	<ul style="list-style-type: none"> - Ensure that appropriate insurance cover / policy is in force - Open spaces and trees are being checked regularly - Investigations are being carried out when damage reported - Risk assessment done on each individual event such as Christmas Lights 	LOW	HIGH
	Liability as consequences of asset ownership (especially burial ground, playgrounds, trees)	Town Clerk/Deputy Town Clerk and Operations Manager	<ul style="list-style-type: none"> - Ensure that appropriate insurance cover and policies are in place - Regular checks of playgrounds and tree surveys - Risk assessment and regular checks carried out by ROSPA and tree surgeon - Staff training for playgrounds and trees inspection 	LOW	HIGH
Legal Liability	Incurring expenditure without proper legal authority	Town Clerk	<ul style="list-style-type: none"> - Ensure that legal position on any new proposal is being clarified and legal advice sought where necessary - Detailed information in Agendas and properly record expenditure in Minutes 	LOW	HIGH
Employer Liability	Compliance with Employment Law	Town Clerk and Deputy Town Clerk	<ul style="list-style-type: none"> - Membership of various national and regional bodies - Ensure that legal position is being clarified and legal advice sought where necessary 	LOW	HIGH

Area	Risk	Responsible Officer	Actions to Minimise Risk/Internal Controls	Likelihood	Impact
			- Ensure that appropriate insurance cover is in place		
	Safety of Staff and Visitors	All Managers	- Regular health and safety reviews and audits are being carried out	LOW	HIGH
	Data Protection	Town Clerk and Deputy Town Clerk	- Training provided for staff - Regular reviews and audits are being carried out - Actions taken to address audit points	MEDIUM	HIGH
IT	Cyber Security	Town Clerk	- The Clerk with support from the external IT Company will ensure all measures are in place and that regular reviews are being carried out.	LOW	HIGH