



Edenbridge Town Council

Town Clerk: Christine Lane CertHE Local Policy



To: Cllrs R Bell, T Bryant, Mrs J Davison, R Davison, A Layland, M McArthur, S McGregor (Chairman), B Orridge, J Scholey (Vice Chairman) and B Todd.

A meeting of the FINANCE COMMITTEE will be held in Rickards Hall at 7.45pm (or shortly after) on 25 September 2017.

AGENDA

1. **APOLOGIES FOR ABSENCE**
2. **DECLARATIONS OF INTERESTS OR PREDETERMINATION**, including any interests not already registered
3. **TO CONFIRM THE MINUTES OF THE FINANCE COMMITTEE HELD ON 14 AUGUST 2017**
4. **MATTERS ARISING FROM THE MINUTES FOR REPORT AND NOT COVERED ELSEWHERE (FOR INFORMATION ONLY)**
5. **FINANCIAL STATEMENT AND ANALYSIS OF RECEIPTS AND PAYMENTS**
To approve the month's Financial Statement as at 31 August 2017.
To approve the analysis of receipts and payments, and the details of invoices for payment.
To approve and accept the transfers into, out of and between accounts of the Capital Fund.
To approve the Financial Comparisons to 31 August 2017.
6. **FINANCE BUSINESS**
 - 6.1 **Members' Allowances**
 - 6.2 **Internal Auditor's Report**
 - 6.3 **KALC Finance Conference**
 - 6.4 **Precept payment and Investment**
7. **FINANCE CORRESPONDENCE**
None
8. **PRESS RELEASE**

Members of the public are invited to attend and there is an opportunity for public questions or statements at full Council, Planning and Transportation and Open Spaces Meetings. There is no such facility at other committee meetings. Copies of the agenda and background papers, except any exempt items, are available from Doggetts Barn before the meeting and plans can be examined there (Monday – Fridays 9am – 5pm)

Finance Report September 2017

6. FINANCE BUSINESS

6.1 Members' Allowances

Members of Parish or Town Councils are entitled to claim an allowance. Previously this Council has decided not to set an allowance, and only be reimbursed for out of parish travel expenses at the mileage rate set by the Inland Revenue. Sevenoaks District Council has been approached with regard to the cost of setting allowances, which is carried out by the Parish Remuneration Panel. It is anticipated the cost would include five hours of three panel members' time, at a minimum cost of £12 per hour, plus travel expenses. The RFO has asked SDC if other parishes have requested a members' allowance to be set, and at the time of writing none have.

Do members wish to continue claiming travel expenses only, or do they wish to request the panel to set an allowance?

6.2 Internal Auditor's Report

The Internal Auditor carried out an audit on 9 August 2017. He forwarded his report to Cllr M McArthur as Chairman of the Council, and a copy is attached for members' information.

Do members propose any actions following receipt of the Internal Auditor's report?

6.3 KALC Finance Conference

Kent Association of Local Councils (KALC) has notified the Council of the Annual Finance Conference on Thursday 12 October at Ditton Community Centre in Aylesford. This is a whole day event with a morning conference and afternoon workshop 'The Responsible Finance Officer in Action'. The cost is £60.00 plus VAT and the RFO would like to attend.

Do members agree the RFO should attend and would any members also like to go to this event?

6.4 Precept payment and Investment

Members are reminded that the second half of the precept (£238,413) is due to be paid on 29 September. The Council also has an investment of £250,000 due to mature on 10 January 2018, and a further £50,000 due to mature on 13 February 2018. At present the current interest rate paid on funds in the reserve account is 0.25%. Rates for investments still remain very low and can vary from day to day - current rates are as follows.

0.22%	investments for 3 months
0.36%	investments for 6 months
0.65%	investments for 12 months

Funds could be transferred into the business rate reserve account at Barclays and receive 0.25%. Monies would then be readily

**able to be invested if and when rates improve.
How members wish to invest?**

7. FINANCE CORRESPONDENCE

None

8. PRESS RELEASE

Are there any items on the Agenda for which members would like to issue a press release?

Daphne Slater
20 September 2017

5.1 Financial Summary - Cashbook

Summary between 01/04/17 and 31/08/17 inclusive.

Balances at the start of the year

Ordinary Accounts

Barclays General Account	£22,244.45
Lloyds General Account	£42,348.22
Petty Cash	£200.00

Short Term Investment Accounts

Barclays Capital Reserves	£169,203.24
Barclays General Reserves	£48,326.31
Lloyds TSB - Deposit Acc	£300,000.00
Total	£582,322.22

RECEIPTS	Net	Vat	Gross
Council	£16,093.50	£195.00	£16,288.50
Open Spaces	£140,330.71	£1,004.27	£141,334.98
Central Services	£126,294.83	£202.20	£126,497.03
Emergency Planning Committee	£137.50	£0.00	£137.50
Community Warden	£10,750.00	£0.00	£10,750.00
Total Receipts	£293,606.54	£1,401.47	£295,008.01

PAYMENTS	Net	Vat	Gross
Council	£20,455.59	£807.12	£21,262.71
Open Spaces	£75,155.44	£3,762.65	£78,918.09
Central Services	£95,634.39	£2,879.50	£98,513.89
Community Warden	£6,703.03	£53.13	£6,756.16
Total Payments	£197,948.45	£7,502.40	£205,450.85

Closing Balances

Ordinary Accounts

Barclays General Account	£25,749.23
Lloyds General Account	£44,987.60
Petty Cash	£200.00

Short Term Investment Accounts

Barclays Capital Reserves	£231,988.51
Barclays General Reserves	£68,954.04
Lloyds TSB - Deposit Acc	£300,000.00

Total **£671,879.38**

5.3 Paid Expenditure Transactions

between 01/08/17 and 19/09/17

Start of year 01/04/17

Cheque	Paid date	Tn no Order	Gross	Vat	Net	Details	Heading
100096	12/09/17	38021	£30.11	£0.34	£29.77	Waitrose	Refreshments - First Aid training course 2070/3
100096	12/09/17	38022	£14.38	£0.33	£14.05	Waitrose	Refreshments - First Aid training course 2070/3
100096	12/09/17	38023	£2.00	£0.00	£2.00	B&M	2 Packets key fobs 2040/2
100096	12/09/17	38024	£1.85	£0.00	£1.85	Something Special	Get well card 2070/5
100096	12/09/17	38025	£30.00	£0.00	£30.00	Pipers Florist	Flowers Civic Medallion Presentation 2070/5
100096	12/09/17	38026	£2.00	£0.33	£1.67	Bradford Electrical	2 plugs 2065
100096	12/09/17	38027	£7.43	£0.00	£7.43	Tesco	Refreshments - Footpaths group 3120
100096	12/09/17	38028	£3.00	£0.00	£3.00	Tiger Stores UK	Napkins 2070/5
100096	12/09/17	38029	£1.00	£0.00	£1.00	Poundland	Kitchen Foil 2070/5
100096	12/09/17	38030	£1.00	£0.00	£1.00	Tesco	Milk 2070/3
100096	12/09/17	38031	£4.00	£0.00	£4.00	Tesco	Milk 2070/3
100096	12/09/17	38032	£1.00	£0.00	£1.00	Waitrose	Milk 2070/3
100096	12/09/17	38033	£2.50	£0.42	£2.08	Bradford Electrical	batteries 2065
100096	12/09/17	38034	£4.99	£0.00	£4.99	SAS Trading	Frame for Civic Medallion 2070/5
100096	12/09/17	38035	£1.42	£0.00	£1.42	Post Office Ltd	External Audit - proof of postage 2070/2
100096	12/09/17	38036	£11.90	£0.00	£11.90	Cobblers	Keys - new groundsman 3090/2
100096	12/09/17	38037	£1.17	£0.00	£1.17	Post Office Ltd	Postage 2070/2
100096	12/09/17	38038	£6.93	£0.00	£6.93	Co-Op Supermarket	Coffee 2070/3
100096	12/09/17	38039	£4.58	£0.00	£4.58	Co-Op Supermarket	Coffee 2070/3
100096	12/09/17	38040	£1.00	£0.00	£1.00	Waitrose	Milk 2070/3
100096	12/09/17	38041	£2.00	£0.00	£2.00	Tesco	Milk 2070/3
100096	12/09/17	38042	£1.00	£0.00	£1.00	Tesco	Milk 2070/3
100096	12/09/17	38043	£15.00	£0.00	£15.00	Budget Plants	Petunias for town centre planters 3050/14/2
100096	12/09/17	38044	£2.75	£0.46	£2.29	Waitrose	Leaving card 2070/5
100096	12/09/17	38045	£3.84	£0.00	£3.84	Tesco	Milk & Biscuits for meeting 2070/3
100096	12/09/17	38046	£1.99	£0.33	£1.66	Something Special	Get well card 2070/4
100096	12/09/17	38047	£1.00	£0.00	£1.00	Tesco	Milk 2070/3
100096	12/09/17	38048	£6.00	£0.00	£6.00	Waitrose	Toilet rolls 2070/5

5.3 Paid Expenditure Transactions

between 01/08/17 and 19/09/17

Start of year 01/04/17

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Details	Heading
100096	12/09/17	38049		£4.95	£0.00	£4.95	Cobblers	Keys - new groundsman 3090/2
100096	12/09/17	38050		£1.00	£0.00	£1.00	Tesco	Milk 2070/3
100096	12/09/17	38051		£6.95	£0.00	£6.95	Cobblers	Keys - cupboard Rickards Hall 2220/4
100096	12/09/17	38052		£1.00	£0.00	£1.00	Tesco	Milk 2070/3
100096	12/09/17	38053		£2.00	£0.00	£2.00	Tesco	Milk 2070/3
100096	12/09/17	38054		£6.00	£1.00	£5.00	Bradford Electrical	Toilet brush 2210/4
100096	12/09/17	38055		£1.00	£0.00	£1.00	Tesco	Milk 2070/3
100096	12/09/17	38056		£1.00	£0.00	£1.00	Waitrose	Milk 2070/3
100096	12/09/17	38057		£2.49	£0.41	£2.08	Lidl	Secateurs 2030/1
100096	12/09/17	38058		£1.00	£0.00	£1.00	Tesco	Milk 2070/3
100096	12/09/17	38059		£6.00	£0.00	£6.00	Waitrose	Coffee & milk 2070/3
DC170824	24/08/17	38014		£128.53	£21.42	£107.11	Focus 4 U	
DD170801	01/08/17	38001		£246.00	£0.00	£246.00	Sevenoaks District Council	Council Tax Market Yard Car Park 2010/6/1
DD170801	01/08/17	38002		£70.86	£11.81	£59.05	Petrocell Holdings Ltd	Ground staff fuel 3010/1/4
DD170801	01/08/17	38004		£391.00	£0.00	£391.00	Sevenoaks District Council	Council Tax Doggetts Barn 3070/5
DD170801	01/08/17	38005		£179.00	£0.00	£179.00	Sevenoaks District Council	Council Tax for Mowshurst Barn 2010/1
DD170801	01/08/17	38008		£308.00	£0.00	£308.00	Sevenoaks District Council	Council Tax Depot 3010/1/1
DD170801	01/08/17	38009		£246.00	£0.00	£246.00	Sevenoaks District Council	Council Tax PublicToilets 2210/1/1
DD170801	01/08/17	38010		£898.51	£0.00	£898.51	Aviva	
DD170815	15/08/17	37999		£963.67	£160.61	£803.06	E-On UK Plc	Public Street lighting 3130
DD170816	16/08/17	37991		£113.48	£18.91	£94.57	Petrocell Holdings Ltd	Ground staff fuel 3070/5
DD170816	16/08/17	38011		£39.00	£6.50	£32.50	Sage Software Limited	Salaries software 2020/6
DD170817	17/08/17	37989		£9.34	£1.56	£7.78	O2	Broadband for iPad 2010/6/3
DD170821	21/08/17	38012		£6.32	£1.05	£5.27	Edgar's Water	Water for cooler 2070/3
DD170823	23/08/17	37995		£130.00	£0.00	£130.00	Sevenoaks District Council	Council Tax Market Yard 3010/1/3
DD170823	23/08/17	38007		£175.00	£0.00	£175.00	Sevenoaks District Council	Council Tax Rickards Hall 2220/1/1
DD170829	29/08/17	37992		£17.23	£2.87	£14.36	O2	Ground staff mobile 3010/6/1
DD170831	31/08/17	38015		£12.00	£2.00	£10.00	PTA Motoring Centres	Number plate 4060

5.3 Paid Expenditure Transactions between 01/08/17 and 19/09/17 Start of year 01/04/17

Cheque	Paid date	Tn no Order	Gross	Vat	Net	Details	Heading
DD170831	31/08/17	38016	£286.80	£47.80	£239.00	PTA Motoring Centres	MOT & Service on Bipper 3070/3
DD170831	31/08/17	38017	£175.09	£8.34	£166.75	British Gas	Electricity Doggetts Barn 2010/2
DD170831	31/08/17	38018	£119.16	£5.67	£113.49	British Gas	Electricity Rickards Hall 2220/1/2
DD170831	31/08/17	38019	£183.22	£8.72	£174.50	British Gas	Electricity Public Toilets 2210/1/2
DD170831	31/08/17	38020	£175.40	£8.35	£167.05	British Gas	Gas Doggetts Barn 2010/3
IB170817	17/08/17	37985	£4,337.74	£0.00	£4,337.74	Inland Revenue	2000/1/1/1
IB170817	17/08/17	37986	£4,988.22	£0.00	£4,988.22	KCC Pension Fund	2000/2
IB170823Sal	23/08/17	37987	£12,859.26	£0.00	£12,859.26	Salaries	2000/1/1/1
IB170907	07/09/17	38108	£281.04	£0.00	£281.04	S&N Machinery	3040/2
Total			£27,539.10	£309.23	£27,229.87		Payment of parts for Kubota in advance

5.4 Edenbridge Town Council

Expenditure transactions - approval list

Start of year 01/04/17

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
38060	IB170927	£86.40	2060/5	24/08/17	Besure Security Systems - Maintenance Contract -Intruder alarm Depot	£86.40
		£86.40			Besure Security Systems - Total	
38114	IB170927	£12.98	2065	21/07/17	Bradford Electrical - 2 X Gu 10 bulbs	£12.98
		£12.98			Bradford Electrical - Total	
38091	IB170927	£252.00	3030/4	31/08/17	BSP (Knockholt) Ltd - Skip hire	£252.00
		£252.00			BSP (Knockholt) Ltd - Total	
38104	IB170927	£132.73	2220/1/5	05/09/17	Business Stream - Waste Water Rickards hall	
38105	IB170927	£50.48	3010/5/1	05/09/17	Business Stream - Waste Water Depot	
38106	IB170927	£282.30	2210/1/4	05/09/17	Business Stream - Waste Water Public Toilets	
38107	IB170927	£63.82	2010/5	05/09/17	Business Stream - Waste Water Doggetts Barn	£529.33
		£529.33			Business Stream - Total	
38090	IB170927	£22,502.40		12/09/17	C W Surfacing - Hard landscaping	£22,502.40
		£22,502.40			C W Surfacing - Total	
38061	IB170927	£283.76	2030/3	08/08/17	Canon (uk) Ltd - Photocopier rental	£283.76
		£283.76			Canon (uk) Ltd - Total	
38099	IB170927	£75.00	3110/1	11/09/17	Cobblers - 2 padlocks	
38109	IB170927	£100.00	3110/1	14/09/17	Cobblers - 3 squire padlocks & keys	£175.00
		£175.00			Cobblers - Total	
38071	IB170927	£96.00	2060/7	07/09/17	- Repairs to cooker Rickards Hall	£96.00
		£96.00			- Total	
38072	IB170927	£30.00	2020/1	07/09/17	- Window Cleaning Doggetts Barn	£30.00
		£30.00			- Total	
38063	IB170927	£1,320.00		01/09/17	Diamond Hygiene Ltd -	£1,320.00
		£1,320.00			Diamond Hygiene Ltd - Total	
38080	IB170927	£77.00	1100	04/09/17	- Neighbourhood admin support	£77.00
		£77.00			Total	
38111	IB170927	£165.60	3080/1/1	14/09/17	Hever Countryside Services - Supply & erect timber bollards at Blossoms Park	£165.60
		£165.60			Hever Countryside Services - Total	
38064	IB170927	£451.20	3030/20	28/04/17	Hever Landscapes Ltd - March churchyard mowing	
38065	IB170927	£451.20	3030/20	31/07/17	Hever Landscapes Ltd - June churchyard mowing	£902.40

5.4 Edenbridge Town Council

Expenditure transactions - approval list

Start of year 01/04/17

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
		£902.40			Hever Landscapes Ltd - Total	
38066	IB170927	£20.51	2060/7	25/08/17	Jewson - Toilet seat	
38092	IB170927	£5.28	3050/4	15/08/17	Jewson - Polyplumb coupler	
38093	IB170927	£13.08	3050/4	14/08/17	Jewson - Copper tube & compression coupler	
38094	IB170927	£8.56	1040	09/08/17	Jewson - Broom handles	
38095	IB170927	£9.65	3050/4	18/08/17	Jewson - Bolt, nut & washer	
38096	IB170927	£13.68	3050/4	10/08/17	Jewson - Bolt, nut & washer	£70.76
		£70.76			Jewson - Total	
38067	IB170927	£38.28	2210/4	07/09/17	Kent County Council Commercial Services - Soap Public Toilets	
38068	IB170927	£52.68	2220/4	31/08/17	Kent County Council Commercial Services - Paper towels & toilet tissue	
38069	IB170927	-£42.90	2220/4	31/08/17	Kent County Council Commercial Services - credit for returned soap	
38097	IB170927	£55.32		08/09/17	Kent County Council Commercial Services -	£103.38
		£103.38			Kent County Council Commercial Services - Total	
38098	IB170927	£404.78	3040/2	25/07/17	Kidmans - Repairs to Stihl strimmer	
38113	IB170927	£10.25	3040/2	07/08/17	Kidmans - PTO slip ring	£415.03
		£415.03			Kidmans - Total	
38110	IB170927	£33.99	3110/1	13/09/17	Marine Warehouse Ltd - Replacement throwline	£33.99
		£33.99			Marine Warehouse Ltd - Total	
38078	IB170927	£16.20	2000/11	11/08/17	- Travel Rail meeting	£16.20
		£16.20			- Total	
		£103.00			NALC - Total	
38085	IB170927	£78.40	3030/9	27/09/17	Network Rail - Wayleaves by allotments	£78.40
		£78.40			Network Rail - Total	
38076	IB170927	£312.00	2060/3	04/09/17	Pyrotec - Servicing & replacing fire extinguishers	£312.00
		£312.00			Pyrotec - Total	
38100	IB170927	£444.49	2210/2/1	05/08/17	Rentokil Specialist Hygiene - Washroom contract	
38101	IB170927	£139.78	2210/2/1	06/09/17	Rentokil Specialist Hygiene - Water saver contract	£584.27
		£584.27			Rentokil Specialist Hygiene - Total	
		£376.74			Robson Newman Ltd - Total	
38102	IB170927	£132.00	3040/2	10/09/17	S&N Machinery - Labour - kubota	

5.4 Edenbridge Town Council

Expenditure transactions - approval list

Start of year 01/04/17

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
38103	IB170927	£21.00	3040/2	11/09/17	S&N Machinery - Chain for Pole Saw	£153.00
		£153.00			S&N Machinery - Total	
38079	IB170927	£715.00	3050/11/8	24/08/17	Sevenoaks Direct Services - Garden sacks	£715.00
		£715.00			Sevenoaks Direct Services - Total	
38070	IB170927	£118.80	2000/11	07/09/17	SLCC Enterprises Ltd - SLCC course fee	£118.80
		£118.80			SLCC Enterprises Ltd - Total	
38086	IB170927	£24.13	4050/1	31/08/17	Solo Protect - Lone working device	£24.13
		£24.13			Solo Protect - Total	
38081	IB170927	£72.30	1040	16/08/17	Streetlights - Lighting repairs	
38082	IB170927	£117.30	1040	16/08/17	Streetlights - Lighting repairs	£189.60
		£189.60			Streetlights - Total	
38083	IB170927	£40.00	3030/3	23/08/17	Surekill Pest Control Services - Pest control Stangrove Park	
38084	IB170927	£45.00		22/08/17	Surekill Pest Control Services -	£85.00
38062	IB170927	£1,114.51		28/08/17	The Colvin Cleaning Group -	£1,114.51
		£1,114.51			The Colvin Cleaning Group - Total	
38075	IB170927	£24.00	3000/9	04/07/17	The Preventative Healthcare Company Limited - Employment safety check	£24.00
		£24.00			The Preventative Healthcare Company Limited - Total	
38087	IB170927	£108.00	3080/1/1	09/09/17	TrueBuild - Forge Croft allotments	£108.00
		£108.00			TrueBuild - Total	
38089	IB170927	£88.01	2040/2	14/08/17	Viking Direct Ltd - Copier paper	£88.01
		£88.01			Viking Direct Ltd - Total	
38088	IB170927	£44.23		25/08/17	Vodafone -	£44.23
		£44.23			Vodafone - Total	
		£479.74			Salaries & Wages	
Total		£31,190.92				

5.5 Direct Debits August 2017

Date	Supplier	Amount
1	Petrocell	70.86
	Aviva	898.51
	SDC - Business Rates Mowshurst Barn	179.00
	SDC - Business Rates Car park & Public Toilets	492.00
	SDC - Business Rates Doggetts Barn	391.00
	SDC - Business Rates Depot	308.00
16	Petrocell	113.48
15	E ON Street Lights	963.67
16	Sage Software	39.00
17	o2 broadband for ipad	9.34
21	Water Wellbeing	6.32
23	SDC - Business Rates Rickards Hall	175.00
	SDC - Business Rates Market Yard	130.00
24	Focus 4 U	128.53
29	o2 Groudstaff mobile	17.23
31	Petrocell	298.80
31	British Gas electricity Doggetts Barn	175.09
	British Gas elecricity Rickards Hall	119.16
	British Gas electricity Public Toilets	183.22
	British Gas Gas Doggetts Barn	175.40
17	Inland Revenue	4337.74
17	KCC Pension	4988.22
25	Salaries	12859.26

5.6 Fund Transfer

Capital Reserves

Transfer In: Nil

Transfer Out: £84.00 Neighbourhood Plan expenses

Revenue reserves

Transfer In: Nil

Transfer Out: £35,000.00

5.7 Paragraphs 5.1 to 5.5 approved by resolution of the Council:

5.8 Invoices outstanding for more than 3months

Nil

5.9 Financial Comparisons

Comparisons between 1 April 2017 and 31 August 2017 Transactions with a ledger date prior to 1 April are excluded (actual amounts shown are net amounts) The balance is based on the 2017/18 Budget (Items in blue have been actioned on the Capital Reserves Account)

Income for the Council	Budget	Actual	Balance	Expenditure for the Council	Budget	Actual	Balance
Precept	29,575.00	14,787.50	14,787.50	Working Balance	30,000.00	0.00	30,000.00
Working Balance	30,000.00	0.00	30,000.00	Contingencies	7,500.00	445.51	7,054.49
Contingencies	0.00	0.00	0.00	Grants	7,500.00	0.00	7,500.00
Grants	0.00	1,270.00	-1,270.00	Depreciation - Equipment/tools	13,000.00	1,895.73	11,104.27
C Depreciation Fund	0.00	0.00	0.00	Edenbridge Twinning Association	500.00	500.00	0.00
Capital Fund	25,000.00	0.00	25,000.00	Eden Valley Museum	6,000.00	5,500.00	500.00
C Election Expenses	0.00	0.00	0.00	House Project	7,500.00	7,500.00	0.00
Neighbourhood planning	0.00	0.00	0.00	Earmarked Funds	0.00	0.00	0.00
CIL	41,746.88	36.00	41,710.88	Capital Fund	10,000.00	611.10	9,388.90
Capital TR Inc Precept	0.00	0.00	0.00	Summer Playscheme	1,650.00	1,650.00	0.00
				Bonfire Clean Up	925.00	0.00	925.00
				CIL	41,746.88	0.00	41,746.88
	126,321.88	16,093.50	110,228.38		126,321.88	18,102.34	108,219.54
Income for Central Services	Budget	Actual	Balance	Expenditure for Central Services	Budget	Actual	Balance
Allocation from Precept	165,365.00	82,682.50	82,682.50	Staff Costs	157,480.00	64,248.19	93,231.81
Precept 10 Year Building Plan	12,600.00	6,300.00	6,300.00	Utilities	9,445.00	3,850.69	5,594.31
precept 30 Year Building Plan	22,575.00	11,287.50	11,287.50	Services	7,155.00	3,887.62	3,267.38
Interest (Barclays Base Rate Reward)	200.00	0.00	200.00	Equipment /Tools	4,300.00	1,098.45	3,201.55
Interest precept	150.00	0.00	150.00	Materials	1,200.00	308.65	891.35
VAT Reclaimed	30,000.00	3,971.04	26,028.96	Buildings	7,750.00	3,178.14	4,571.86
Sundry Receipts	3,115.00	1,428.33	1,686.67	10 Year Buildings Maintenance Plan	11,500.00	747.50	10,752.50
Interest Lloyds Fixed Term Deposit	1,000.00	2,639.38	-1,639.38	Reserves TR 10 Year Buildings Maintenance P	1,100.00	1,100.00	0.00
Charity Account Transfers	12,000.00	0.00	12,000.00	30 Year Buildings Maintenance Plan	22,575.00	0.00	22,575.00
Church House	6,190.00	1,045.00	5,145.00	Reserves TR 30 Year Buildings Maintenance P	43,575.00	43,575.00	0.00
Rickards Hall Lettings	15,000.00	4,812.94	10,187.06	Buildings Materials	2,000.00	155.04	1,844.96
WI Hall Admin	1,900.00	0.00	1,900.00	Other	7,670.00	2,940.38	4,729.62
Reserves 10 Year Maintenance Plan TF	0.00	0.00	0.00	Charity Account Transfers	12,000.00	0.00	12,000.00
Reserves 30 Year Maintenance Plan TF	43,575.00	43,575.00	0.00	Church House	3,400.00	1,083.34	2,316.66
				Public Toilets	9,020.00	2,433.53	6,586.47
				Rickards Hall	13,500.00	3,810.10	9,689.90
	313,670.00	157,741.69	155,928.31		313,670.00	132,416.63	181,253.37

Income for Open Spaces		Budget	Actual	Balance	Expenditure for Open Spaces	Budget	Actual	Balance
Allocation from Precept	141,436.00	70,718.00	70,718.00	70,718.00	Staff Costs	104,050.00	40,877.39	63,172.61
Precept 10 yr Maintenance	41,000.00	20,500.00	20,500.00	20,500.00	Utilities	11,440.00	5,691.03	5,748.97
Precept 30 yr Maintenance	58,000.00	29,000.00	29,000.00	29,000.00	Services	13,655.00	2,784.35	10,870.65
10 yr Sundry receipt	0.00	0.00	0.00	0.00	Equipment/Tools	4,000.00	463.36	3,536.64
Cemetery Fees	12,000.00	3,393.95	3,393.95	8,606.05	Materials	17,130.00	6,504.74	10,625.26
Rents	15,309.00	8,162.54	8,162.54	7,146.46	Buildings	2,100.00	820.03	1,279.97
Maintenance Services	5,180.00	2,098.84	2,098.84	3,081.16	Vehicles	9,450.00	3,646.19	5,803.81
Solar Panels	850.00	303.73	303.73	546.27	Contingencies	3,000.00	833.00	2,167.00
Sundry Receipts	9,250.00	6,115.65	6,115.65	3,134.35	Others	1,000.00	448.95	551.05
Reserves 10 Year Maintenance Plan TF	34,930.00	34,930.00	34,930.00	0.00	Vandalism	3,500.00	1,973.65	1,526.35
30 Year Maintenance Plan TF	0.00	0.00	0.00	0.00	Footpaths Equipment	200.00	0.00	200.00
					Public Street Lighting	8,500.00	3,160.40	5,339.60
					Public Street Lighting Contract	6,000.00	3,000.00	3,000.00
					10 Year Maintenance Plan	75,930.00	375.00	75,555.00
					Reserves TR Balancing 10 Yr Plan	0.00	0.00	0.00
					30 Yr Maintenance Plan	28,000.00	0.00	28,000.00
					Reserves TR Balancing 30 Yr Plan	30,000.00	0.00	30,000.00
						317,955.00	70,578.09	247,376.91

Income for Emergency Planning		Budget	Actual	Balance	Expenditure for Emergency Planning	Budget	Actual	Balance
Allocation from Precept	275.00	137.50	137.50	137.50	Equipment/Tools	100.00	0.00	100.00
Sundry Receipts	0.00	0.00	0.00	0.00	Others	175.00	0.00	175.00
						275.00	137.50	275.00

Councillors are reminded that although the Community Warden is employed by the Council on behalf of the Community Warden Steering Group. Any issues or concerns should be raised with them.

Income for Community Warden	Budget	Actual	Balance	Expenditure for Community Warden	Budget	Actual	Balance
Precept (ETC Cont)	6,000.00	3,000.00	3,000.00	Staff Costs	13,750.00	5,675.68	8,074.32
Moat Housing	0.00	1,000.00	-1,000.00	Management Costs	2,625.00	0.00	2,625.00
West Kent Housing	0.00	3,500.00	-3,500.00	Phone	240.00	82.15	157.85
Westerham	0.00	0.00	0.00	CRB Check	0.00	0.00	0.00
John Coldman trust	1,000.00	0.00	1,000.00	Sundries	300.00	42.11	257.89
Police	0.00	0.00	0.00	Clothing & Supplies	310.00	60.33	249.67
Great Stone Bridge Trust	2,000.00	3,000.00	-1,000.00	Vehicle Running Costs	1,500.00	492.29	1,007.71
KCC	0.00	0.00	0.00	Vehicle Purchase	0.00	0.00	0.00
From Reserves	10,500.00	250.00	10,250.00	Contingency	775.00	0.00	775.00
Sundry Receipts	19,500.00	10,750.00	8,750.00		19,500.00	6,352.56	13,147.44
Nett Balance	777,721.88	359,945.40	417,776.48	Nett Expenditure	777,721.88	227,449.62	550,272.26

Edenbridge Town Council: Internal Audit Assurance

The Accounts and Audit (England) Regulations 2011, imposes a duty on Local Councils to ‘maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper practices in relation to internal control’.

The Internal Auditor must be both independent of the operations of the council and competent to carry out the role in a way that will meet the needs of the local council.

It is not an expectation or requirement that all sections be completed. It is within the powers of the Internal Auditor to request any additional information and to ask any questions he/she wishes to.

	Check	Comments
Checking that significant risks are assessed to ensure objectives are achieved along with a review of the adequacy of the arrangements to manage these		
Has Edenbridge Town Council Risk Assessment been adopted reviewed and monitored by Council Minute No		
Review of internal controls in place and their documentation		
Review of management arrangements regarding insurance cover		
Review of adequacy of insurance cover. Is there insurance cover for a Buildings b Street Furniture c Fidelity d Public Liability e Employers Liability f Civic Regalia g Building contents h Does the level of fidelity insurance cover all monies held? i Vehicles		
Testing of specific internal controls and reporting findings to management		
Checking that the books of accounts have been properly kept throughout the year		
Testing of Income and Expenditure from minutes to cashbook, from bank accounts to cashbook, from minutes to statements		
Are all account books maintained up to date?		
Are bank reconciliations carried out monthly?		
Have all section 137 payments been stated as such in the minutes and are all such payments within the annual limit of £7.20 (2014/15) per elector on the electoral role?		

Verifying that the annual precept request is the result of proper budgetary process; that budget progress has been regularly monitored and that the Council's reserves are appropriate		
Are annual estimates produced for revenue and capital expenditure and formally adopted by Council? Minute No.....		
Is expenditure against estimates reported to Council monthly?		
Checking a sample of payments to ensure that the Council's Financial Regulations have been met, payments are supported by Invoices, expenditure is approved and VAT is correctly accounted for		
Have the Financial Regulations been reviewed at the Annual Council Meeting? Minute No.....		
Undertake half yearly checks on the bank cheque books to ensure full details of payments on cheque stubs include: a Payee b Amount c Initials of the 2 signatories		
Random half yearly checks on invoices to ensure: a Initials of the 2 signatories b Authority for purchases and services, or annotated with reference to authorised minute c Payments properly authorised by Finance Committee and signed by Chairman and one other Councillor for payment authority. d Cross referenced to cheque stubs		
Are blank cheques ever signed?		
Are personal cheques cashed from Council funds or petty cash?		
Has VAT reimbursement been received? (Quarterly)		
Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for		
Random half yearly check of schedule of accounts against paying book and initials in both		
Are all receipts banked at least weekly		
Check Cemetery accounts Have fees and charges been reviewed annually? Minute No		

Check Allotment accounts Have fees and charges been reviewed annually? Minute No		
Has VAT been correctly accounted for?		
Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for		
Testing of petty cash a Does system operate to the maximum agreed level? £200 b Are receipts available to support all expenditure? ✓ c Are receipts duly allocated and entered into accounts? ✓ d Are all topping up withdrawals from the bank noted in the petty cash book? N/A e Are the entries in the petty cash book up to date? N/A f Are petty cash payments reasonable? ✓	Total Agreed 9/12/17	Amount £200 Cash £20.26 Receipts £179.74
Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied		
Has an annual review of salaries and wages been carried out? Minute no.....		
Testing of salaries from minute book to payments		
Review of procedures for PAYE, NI and pension payments		
Checking the accuracy of the asset and investment registers		
Is the asset register regularly reviewed?		
Are full records held of all investments?		
Are investment records held in a secure place?		
Are investments reviewed regularly and cross checked to minute book? Minute No		
Are all investment instructions authorized by two signatures?		
Testing the accuracy and timeliness of periodic and year end bank account reconciliation(s)		
Check accuracy and timeliness of bank account reconciliations		
Check accuracy and timeliness of year-end bank account reconciliations		

Accounting statements prepared during the year are prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors accurately recorded	9/8/17	Reviewed
Accounts prepared on an income and expenditure basis	9/8/17	RFO produces monthly Tr & B Sheet for Fin Comm Meetings
Policy for dealing with late payments in place and used correctly	9/8/17	Credit Control Procedures in place + satisfactory
Adequate audit trail from underlying records kept	9/8/17	Reviewed via Indiv Trans No 1/2yly Control Checks applied
Council forward thinking and considers impact of Localism Bill and other changes in legislation		
Short, medium and long term plans considered and updated at Forward Planning meetings		
Changes in legislation noted/discussed at Council meetings where appropriate		
Trust funds(including charitable trusts) and responsibilities as trustees are met by the Council		
Charitable Trust Accounts kept independently to Council accounts		
Annual General Meetings held each year for each Charity		
Reports made to Charity Commission in a timely fashion		
Review and testing of arrangements to prevent and detect fraud and corruption, including security of data systems	9/8/17	Reviewed
Figures checked to computer records	9/8/17	By 2 Fin Comm Members before payments made Indiv Trans analysis thru 1/2yly
Check audit trail from underlying records and debtors and creditors accurately recorded	9/8/17	Recorded accurately As above Indiv Trans analysis & sampling Controls & Check
Testing of specific internal controls and reporting findings to management	9/8/17	By Internal Audit Town Council Audit Corp & External Auditor
Systems in place to ensure system security, including password protection.	9/8/17	Discussed with RFO "dual control (access)" procedures in place for payments
Review the Data Protection Policy	9/8/17	Annually. Details from Information Commission acted upon
Any matters of concern brought to Chairman's attention	9/8/17	Yes through City Internal Audit Group Audit Group & External Audit
Check on Members' disclosures	9/8/17	Annually @ May Full T.C Meeting - Monthly D. Scholze opportunity on minutes of separate Committees

(Optional) in addition to the above, I carried out the following relevant testing during the year		
Evidence that the Council has reviewed its Standing Orders and Financial Regulations and that the Councils Officers and members are following correct version		
Have the Standing Orders been reviewed at the Annual Council Meeting? Minute No.....		
Review of minutes to ensure legal powers in place recorded and correctly applied		
Evidence of support for Councillor and staff training assessments and financial provision for it		
Councillor training schedule updated, training offered and individual records updated		
Staff training requirements assessed, training offered and individual records updated		
Evidence that funds have been provided for Councillor and staff training in the annual budget.		

Additional Notes or Comments

Review of Accounting statements prepared, testing of arrangements for fraud & corruption etc. Systems, Controls & Checks are satisfactory & working well

Internal Audit completed on: 09 August 2017

Signed by: 

Name in block capitals: M. T. Hill

Result of Audit reported to Council on.....

Minute No.....