



Edenbridge Town Council

Town Clerk: Christine Lane CertHE Local Policy



To: Cllrs R Bell, T Bryant, Mrs J Davison, A Layland, M McArthur, S McGregor (Chairman), B Orridge, Z Roberts Smith, 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 March 2019.

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 25 FEBRUARY 2019**
4. **MATTERS ARISING FROM THE MINUTES FOR REPORT AND NOT COVERED ELSEWHERE (FOR INFORMATION ONLY)**
 - 4.1 **Request for funding – Furniture Bank storage**
 - 4.2 **Barclays online payment problems**
5. **FINANCIAL STATEMENT AND ANALYSIS OF RECEIPTS AND PAYMENTS**

To approve the month's Financial Statement as at 28 February 2019.
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 28 February 2019.
6. **FINANCE BUSINESS**
 - 6.1 **Review of Annual Agreements Schedule**
 - 6.2 **KALC Audit Workshop for 2019**
 - 6.3 **Edge IT Temporary Finance band upgrade**
 - 6.4 **Consultation costs – local plan**
 - 6.5 **Internal Auditor's Report**
7. **FINANCE CORRESPONDENCE**
 - 7.1 **Council Tax and Town/Parish Precepts 19/20**
8. **PRESS RELEASE**

In view of the confidential nature of the following item to be discussed, the chairman will move that the press and public be excluded from the Chamber. Public Bodies (admission to meetings) Act 1960.
9. **CONFIDENTIAL ITEM**
 - 9.1 **Consideration of terms of lease with Cricket Club following new build**

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 March 2019

4. MATTERS ARISING

4.1 Request for funding – Furniture Bank storage

Following the decision at February's meeting, the RFO provided a Grant Application Form to be completed for this request. The Chairman and Vice Chairman of the Finance Committee approved the payment of £300 outside the meeting as agreed, and payment has been processed.

4.2 Barclays online payment problems

The RFO and signatories have been experiencing exceptionally long delays setting up and authorising payments on Barclays online system since December. The Business Manager met with the Chairman and Vice Chairman of Finance and the RFO. He advised them this is a problem for some users and has not been resolved yet. Barclays are working on trying to fix this, and the Finance Chairman and RFO were shown a route to prevent buffering. The Vice Chairman requested the Bank Manager to refund all bank charges to the Council backdated to December when the problem began. The Council also requested a new reserve account be set up to keep CIL monies separate and earn some interest. A new account is being set up for the Reserve Funds to earn more interest too.

6. FINANCE BUSINESS

6.1 Review of Annual Agreements Schedule

A copy of the Schedule of Annual Agreements held by the Council is attached for members' information. Contracts are reviewed regularly to see where savings may be possible. Last year members suggested the ongoing agreements for security services with Admiral Security, Besure and Pyrotec should be reviewed. The buildings manager investigated this, and has advised that the companies used for these services at present provide good services. Due to the complexity of the Museum system it would be costly to have new systems installed particularly in historic buildings. During the year the Council renewed the the contract for the ground staff's mobile phone for a reduced cost along with a new handset.

Do members wish to propose contracts to review and approve the review of the Annual Agreements?

6.2 KALC Audit Workshop for 2019

Kent Association of Local Councils (KALC) has forwarded information regarding 'Preparing for your Audit – Best practice workshop' focusing on the Audit process this year. This is being held at Tyneham village hall on Saturday 6 April and the RFO has reserved a place, and would like to attend. This is a morning seminar from 10am -12.30pm and the cost is £45 plus VAT.

Do members agree that the RFO should attend?

6.3 Edge IT Temporary Finance band upgrade

The RFO received a message on the Finance system stating the Income for the current year had exceeded the limit of £1,000,000 for the current Financial year. This is due to large CIL payments being received along with the precept and other receipts. The limit had to be increased to continue processing receipts which has resulted in upgrading to the next bracket. The cost for this year and 2019/20 is £160 for both years.

Do members approve this unavoidable payment?

6.4 Consultation costs – local plan

The Council has received a further invoice from the consultancy company which represented the Council on the Local Plan. Council had given authority to for a payment up to £6,000 with any additional payment to be approved in advance. This is an additional payment of £772.94 is excess of the agreed figure. £745 is additional fees with a 3.75% administration fee of £27.94. No authorisation for any additional works was sought prior to the work being done.

Do members wish to authorise this payment?

6.5 Internal Auditor's Report

The Internal Auditor carried out an audit on 26 February 2019. 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?

7. FINANCE CORRESPONDENCE

7.1 Council Tax and Town/Parish Precepts 19/20

The analysis of 2019/20 Council Tax showing the Band D and percentage increase by Parish has been forwarded to the Council by the District Council. Copies are attached for members' information.

8. PRESS RELEASE

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

In view of the confidential nature of the following item to be discussed, the chairman will move that the press and public be excluded from the Chamber. Public Bodies (admission to meetings) Act 1960.

9. CONFIDENTIAL ITEM

9.1 Consideration of terms of lease with Cricket Club following new build

RFO

20 March 2019

5.1 Financial Summary - Cashbook

Summary between 01/04/18 and 28/02/19 inclusive.

Balances at the start of the year

Ordinary Accounts

Barclays General Account	£29,632.35
Lloyds General Account	£45,891.30
Petty Cash	£200.00

Short Term Investment Accounts

Barclays Capital Reserves	£248,058.95
Barclays General Reserves	-£18,703.40
Lloyds TSB - Deposit Acc	£300,000.00
Total	£605,079.20

RECEIPTS

	Net	Vat	Gross
Council	£409,765.02	£0.00	£409,765.02
Open Spaces	£292,282.11	£1,798.65	£294,080.76
Central Services	£312,513.93	£406.26	£312,920.19
Emergency Planning Committee	£275.00	£0.00	£275.00
Community Warden	£16,800.00	£0.00	£16,800.00
Total Receipts	£1,031,636.06	£2,204.91	£1,033,840.97

PAYMENTS

	Net	Vat	Gross
Council	£82,141.24	£11,740.45	£93,881.69
Open Spaces	£219,474.90	£17,730.03	£237,204.93
Central Services	£255,649.53	£15,329.18	£270,978.71
Emergency Planning Committee	£156.77	£3.65	£160.42
Community Warden	£18,008.00	£231.45	£18,239.45
Total Payments	£575,430.44	£45,034.76	£620,465.20

Closing

Ordinary Accounts

Barclays General Account	£39,854.23
Lloyds General Account	£148,441.30
Petty Cash	£200.00

Short Term Investment Accounts

Barclays Capital Reserves	£232,324.46
Barclays General Reserves	£197,634.98
Lloyds TSB - Deposit Acc	£400,000.00

Total

£1,018,454.97

5.2 Received Income Transactions

between 01/02/19 and 20/03/19

Start of year 01/04/18

Paying Heading ref.	Received date	Tn no	Invoice	Gross	Vat	Net	Details
10257	26/02/19	32913		£54.75	£0.00	£54.75	Hire of Rickards Hall
10257	26/02/19	32914		£264.62	£0.00	£264.62	New Life Church Biggin Hill
10258	26/02/19	32910		£112.45	£8.00	£114.45	Sale of Brown Sacks / Other
10258	26/02/19	32911		£25.00	£0.00	£25.00	Cemetery Fees
10258	26/02/19	32912		£25.00	£0.00	£25.00	Cemetery Fees
10260	13/03/19	32922		£54.75	£0.00	£54.75	Hire of Rickards Hall
10260	13/03/19	32924		£1,345.05	£0.00	£1,345.05	Market Rent Jan- March
10260	13/03/19	32925		£750.20	£0.00	£750.20	Cemetery fees
10260	13/03/19	32926		£96.30	£0.00	£96.30	Cemetery fees
10260	13/03/19	32927		£58.50	£0.00	£58.50	Cemetery fees
10260	13/03/19	32928		£81.75	£0.00	£81.75	Cemetery fees
10260	13/03/19	32929		£39.90	£0.00	£39.90	Hire of Rickards Hall
10260	13/03/19	32930		£39.90	£0.00	£39.90	Hire of Rickards Hall
10260	13/03/19	32931		£616.20	£0.00	£616.20	Half yearly rent
10261	12/03/19	32923		£401.30	£19.00	£382.30	Sale of Brown Sacks / Other
DC190201	01/02/19	32915		£83.40	£0.00	£83.40	Rent of Mowshurst Garage
DC190207	07/02/19	32916		£8,977.54	£0.00	£8,977.54	VAT repayment
DC190213	13/02/19	32918		£278.80	£0.00	£278.80	Hire of Rickards Hall
DC190213	13/02/19	32921		£425.00	£0.00	£425.00	Interest on investment
DC190215	15/02/19	32917		£36.50	£0.00	£36.50	Hire of Rickards Hall
DC190227	27/02/19	32920		£19.30	£0.00	£19.30	Allotment Rent
Total				£13,796.21	£27.00	£13,769.21	

5.3 Paid Expenditure Transactions

between 01/02/19 and 20/03/19

Start of year 01/04/18

Cheque	Paid date	Tn no Order	Gross	Vat	Net	Details	Heading
DD190201A	01/02/19	39515	£887.15	£0.00	£887.15	Aviva	Buildings Insurance 2050/1
DD190201	01/02/19	39516	£208.02	£34.67	£173.35	PTA Motoring Centres	Repair to hand break on land rover 3070/3
DD190204	04/02/19	39514	£29.60	£0.00	£29.60	Barclays	Bank charges 2070/1
IB190206	06/02/19	39461	£253.50	£0.00	£253.50	S&N Machinery	Repairs to ifor trailer 50% 3040/2
IB190206	06/02/19	39462	£7,893.36	£1,315.56	£6,577.80	Impact Planning Services Ltd	Representation - proposed submission Local Plan 1100
IB190206	06/02/19	39463	£15.23	£0.00	£15.23	Business Stream	Waste water - Blossoms park Toilets 3010/5/3/1
IB190206	06/02/19	39464	£28.98	£0.00	£28.98	Business Stream	Waste water - Doggetts Barn 2010/5
IB190206	06/02/19	39465	£262.54	£0.00	£262.54	Business Stream	Waste water - Public Toilets 2210/1/4
IB190206	06/02/19	39466	£116.50	£0.00	£116.50	Business Stream	Waste water - Rickards Hall 2220/1/5
IB190206	06/02/19	39467	£35.99	£0.00	£35.99	Business Stream	Waste water - Cemetery Depot 3010/5/1
IB190206	06/02/19	39468	£40.04	£6.67	£33.37	Vodafone	4020
TR190207	07/02/19	39469	£2,625.00	£0.00	£2,625.00	Edenbridge Town Council	CW Management costs 4010
IB190212	12/02/19	39470	£1,832.40	£305.40	£1,527.00	UK Power Networks Ltd	Repairs to streetlight Insurance Claim 3130
IB190212	12/02/19	39471	£28.98	£0.00	£28.98	Business Stream	Waste water - Doggetts Barn 2010/5
IB190212	12/02/19	39472	£35.99	£0.00	£35.99	Business Stream	Waste water - Cemetery Depot 3010/5/1
IB190212a	12/02/19	39473	£11,054.40	£1,842.40	£9,212.00	UK Power Networks Ltd	Street lighting repairs 3145
DD190215	15/02/19	39517	£93.50	£15.58	£77.92	Petrocell Holdings Ltd	Ground staff fuel 3070/5
DD190215	15/02/19	39523	£964.51	£160.75	£803.76	E-On UK Plc	Public Street lighting 3130
DD190218	18/02/19	39524	£42.60	£7.10	£35.50	Sage Software Limited	Payroll Software 2020/6
IB190219IR	19/02/19	39507	£3,827.50	£0.00	£3,827.50	Inland Revenue	2000/1/1/1
IB190219Pen	19/02/19	39508	£4,942.26	£0.00	£4,942.26	KCC Pension Fund	2000/2
DD190221	21/02/19	39536	£204.02	£9.72	£194.30	British Gas	Electricity Doggetts Barn 2010/2
DD190222	22/02/19	39526	£6.00	£0.00	£6.00	SES Business Water	S/P Cemetery 3010/4/2
DD190222	22/02/19	39527	£10.00	£0.00	£10.00	SES Business Water	Water Supply Cemetery 3010/4/2
DD190222	22/02/19	39528	£15.00	£0.00	£15.00	SES Business Water	Water Supply Rickards Hall 2220/1/4
DD190222	22/02/19	39529	£9.03	£0.00	£9.03	SES Business Water	Water Supply Public Toilets 2210/1/3
DD190222	22/02/19	39530	£7.00	£0.00	£7.00	SES Business Water	Water supply Doggetts Barn 2010/4
DD190222	22/02/19	39532	£30.00	£0.00	£30.00	SES Business Water	Water supply Swan Lane Allotments 3010/4/4/1
DD190225	25/02/19	39537	£162.36	£27.06	£135.30	Focus 4 U	2010/6/1

5.3 Paid Expenditure Transactions

between 01/02/19 and 20/03/19

Start of year 01/04/18

Cheque	Paid date	Tn no	Order	Gross	Vat	Net	Details	Heading
DD180227	27/02/19	39535		£24.36	£4.06	£20.30	O2	3010/6/1
IB190227sal	27/02/19	39540		£14,467.84	£0.00	£14,467.84	Salaries	2000/1/1/1
DD190228	28/02/19	39538		£249.00	£32.50	£216.50	PTA Motoring Centres	3070/3
DD190228	28/02/19	39539		£90.39	£15.06	£75.33	Petrocell Holdings Ltd	3070/5
IB190305	05/03/19	38691		£354.00	£59.00	£295.00	Sevenoaks Glazing	2060/7
IB190305	05/03/19	39509		£253.50	£0.00	£253.50	S&N Machinery	3040/2
IB190305	05/03/19	39510		£301.58	£0.00	£301.58	SES Business Water	3010/5/1
IB190305	05/03/19	39511		£77.78	£12.96	£64.82	Survitec Services & Distribution Ltd	3000/5
IB190305	05/03/19	39512		£9,996.30	£0.00	£9,996.30	Trustees of Public Recreation Ground	2100
IB190305	05/03/19	39513		£6,794.29	£0.00	£6,794.29	Trustees of Recreation Ground Charity Account transfer	2100
Total				£68,270.50	£3,848.49	£64,422.01		

5.4 Edenbridge Town Council

Expenditure transactions - approval list

Start of year 01/04/18

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
39544	IB190327	£900.00	3110/1	09/03/19	Ace Welding - New gate cemetery depot	£900.00
39545	IB190327	£252.00	3030/4	28/02/19	BSP (Knockholt) Ltd - Skip hire	£252.00
39546	IB190327	£28.54	3050/4	27/02/19	A W Champion Ltd - Hardwood & screws	£28.54
39547	IB190327	£815.40	2220/2/3	28/02/19	The Colvin Cleaning Group - Rickards Hall cleaning	£815.40
39548	IB190327	£1,308.00	3050/7	27/02/19	Weed Spraying	£1,308.00
39549	IB190327	£2.52	2000/12	22/02/19	Travel Tourism launch	£2.52
39550	IB190327	£194.40	1010	15/03/19	Edge IT Systems Ltd - Upgrade to unlimited band usage	£230.40
39551	IB190327	£36.00	2000/11	15/03/19	Edge IT Systems Ltd - Webinar training	£230.40
39552	IB190327	£8.74		04/02/19	Fairalls -	£8.74
1		£2.80	3050/4		Broom handle	
2		£5.94	3000/6		Fleece neck warmer	
39553	IB190327	£30.00	2020/1	04/03/19	Window cleaning Doggetts Barn	£30.00
39554	IB190327	£13.78	3040/1	06/03/19	Jewson - Broom & handle	£94.72
39555	IB190327	£9.18	3050/4	22/02/19	Jewson - Norton cutting discs	£94.72
39556	IB190327	£0.72	3050/4	01/03/19	Jewson - Bolts	£94.72
39557	IB190327	£3.97	3050/4	01/03/19	Jewson - Drill bit	£94.72
39558	IB190327	£13.14	3050/4	01/03/19	Jewson - Yale pad lock	£94.72
39559	IB190327	£35.81	3040/1	01/03/19	Jewson - Landscape rake	£94.72
39560	IB190327	£18.12	3050/4	14/02/19	Jewson - Postcrete	£94.72
39561	IB190327	£44.10		20/02/19	Kent County Council Commercial Services -	£44.10
1		£33.00	3090/2		Handwash & toilet tissue	
2		£11.10	5000/1		Replacement first aid items	
39562	IB190327	£1,633.61	3040/2	05/02/19	Kidmans - Repairs to ransomes gangs	£1,633.61
39563	IB190327	£79.76	2030/1	28/02/19	Amazon.co.uk - Speaker lectern	£79.76
39564	IB190327	£308.16	3080/1/1	11/03/19	S R Mercer Groundworks Ltd - Works at cemetery	£308.16
39565	IB190327	£490.06	2210/2/1	27/02/19	Rentokil Specialist Hygiene - Washroom contract	£636.83
39566	IB190327	£330.00	3030/5	08/03/19	RWE Rural Services - Tree works	£330.00
39567	IB190327	£118.80	2000/11	14/03/19	SLCC Enterprises Ltd - ILCA training	£118.80
39568	IB190327	£379.000	2000/11	14/03/19	Society of Local Clerks - membership	£379.00
39569	IB190327	£733.20	3030/1	11/03/19	Sevenoaks Direct Services - Emptying dog bins	£733.20
39570	IB190327	£73.20	1040	06/03/19	Streetlights - streetlight repairs	£122.70
39571	IB190327	£49.50	3110/1	01/02/19	Streetlights - streetlight repairs	£122.70
39572	IB190327	£25.22	4050/1	28/02/19	Solo Protect - Lone working device	£25.22

5.4 Edenbridge Town Council

Expenditure transactions - approval list

Start of year 01/04/18

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
39573	IB190327	£45.00		28/02/19	Surekill Pest Control Services -	£45.00
1		£22.50	2220/2/1		Pest control	
2		£22.50	2200/2		Pest control	
39574	IB190327	£168.00	3080/1/1	20/02/19	TrueBuild - Repairs to piers to cemetery one	£168.00
39575	IB190327	£40.22		25/02/19	Vodafone -	£40.22
1		£21.72	4020		Community warden phone	
2		£18.50	2010/9		Property manager phone	
39576	IB190327	£284.00	3000/4	19/03/19	Attending Chairman's events	£284.00
39581	IB190327	£32.40	3000/4	19/03/19	Travel pitch marking course	£32.40
39582	IB190327	£54.00	2020/6	28/02/19	PS Technology - Repair of website	£54.00
39585	IB190327	£242.58	2060/4	19/02/19	Pickerings Lifts - Annual lift servicing	£242.58
39587	IB190327	£146.77	2210/2/1	08/03/19	Rentokil Specialist Hygiene - Water saver contract	£636.83
Total		£8,947.90				

5.5 Direct Debits February 2019

Date	Supplier	Amount
1	Petrocell	208.02
	Aviva	887.15
4	Bank charges	29.60
15	Petrocell	93.50
16	E.On	964.51
18	Sage Software	42.60
	Barclaycard	42.05
17	Petrocell	48.46
21	British Gas - Electricity Doggetts barn	204.02
22	SES Business Water - SP Cemetery	6.00
	SES Business Water - Swan Lane Allotments	30.00
	SES Business Water - Rickards Hall	15.00
	SES Business Water -Public Toilets	9.03
	SES Business Water - Doggetts Barn	7.00
	SES Business Water - Depot	10.00
25	Focus 4 U	162.36
27	o2 groundstaff mobile	24.36
28	Petrocell	90.39
	PTA	249.00
On-line payments		
19	Inland Revenue	3,827.50
19	KCC Pension	4,942.26
23	Salaries	14,467.84

5.6 Fund Transfer

Capital Reserves

Transfer In: Nil

Transfer Out: Nil

Revenue reserves

Transfer In: Nil

Transfer Out: £60,000.00

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

5.8 Invoices outstanding for more than 3months

None

5.9 Financial Comparisons

Comparisons between 1 April 2018 and 28 February 2019 Transactions with a ledger date prior to 1 April are excluded (actual amounts shown are net amounts) The balance is based on the 2018/19 Budget (Items in blue have been actioned on the Capital Reserves Account)

Income for the Council				Expenditure for the Council			
	Budget	Actual	Balance		Budget	Actual	Balance
Precept	18,762.00	18,762.00	0.00	Working Balance	30,000.00	0.00	30,000.00
Working Balance	30,000.00	0.00	30,000.00	Contingencies	7,725.00	720.45	7,004.55
Contingencies	0.00	0.00	0.00	Grants	7,500.00	6,833.00	667.00
Grants	0.00	295.00	-295.00	Depreciation - Equipment/tools	13,260.00	5,324.71	7,935.29
C Depreciation Fund	0.00	0.00	0.00	Edenbridge Twinning Association	500.00	500.00	0.00
Capital Fund	30,033.00	0.00	30,033.00	Eden Valley Museum	6,000.00	6,000.00	0.00
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	53,174.75	390,708.02	-337,533.27	Capital Fund	0.00	32,307.58	-32,307.58
Capital TR Inc Precept	0.00	0.00	0.00	Summer Playscheme	1,850.00	2,138.84	-288.84
				Bonfire Clean Up	960.00	0.00	960.00
				Legal & Professional fees	3,500.00	0.00	3,500.00
				CIL	53,174.75	20,816.66	32,358.09
	131,969.75	409,765.02	-277,795.27		131,969.75	82,141.24	49,828.51
Income for Central Services				Expenditure for Central Services			
	Budget	Actual	Balance		Budget	Actual	Balance
Allocation from Precept	181,320.00	181,320.00	0.00	Staff Costs	166,350.00	150,324.80	16,025.20
Precept 10 Year Building Plan	12,852.00	12,852.00	0.00	Utilities	9,070.00	7,278.57	1,791.43
Precept 30 Year Building Plan	23,027.00	23,027.00	0.00	Services	9,615.00	6,892.45	2,722.55
Interest (Barclays Base Rate Reward)	200.00	0.00	200.00	Equipment /Tools	3,800.00	2,446.68	1,353.32
Interest precept	50.00	0.00	50.00	Materials	1,000.00	630.88	369.12
VAT Reclaimed	25,000.00	40,913.06	-15,913.06	Buildings	7,500.00	6,705.97	794.03
Sundry Receipts	2,925.00	3,400.18	-475.18	10 Year Buildings Maintenance Plan	12,285.00	8,624.97	3,660.03
Interest Lloyds Fixed Term Deposit	1,000.00	2,550.00	-1,550.00	Reserves TR 10 Year Buildings Maintenance P	567.00	0.00	567.00
Charity Account Transfers	19,000.00	0.00	19,000.00	30 Year Buildings Maintenance Plan	0.00	0.00	0.00
Church House	6,190.00	4,242.47	1,947.53	Reserves TR 30 Year Buildings Maintenance P	23,027.00	0.00	23,027.00
Rickards Hall Lettings	13,000.00	11,142.97	1,857.03	Buildings Materials	2,000.00	360.22	1,639.78
WI Hall Admin	1,970.00	1,846.66	123.34	Other	6,850.00	3,891.28	2,958.72
Reserves 10 Year Maintenance Plan TF	0.00	0.00	0.00	Charity Account Transfers	19,000.00	0.00	19,000.00
Reserves 30 Year Maintenance Plan TF	0.00	0.00	0.00	Church House	3,250.00	2,281.32	968.68
				Public Toilets	9,000.00	7,645.45	1,354.55
				Rickards Hall	13,220.00	11,507.89	1,712.11
	286,534.00	281,294.34	5,239.66		286,534.00	208,590.48	77,943.52

Income for Open Spaces		Budget	Actual	Balance	Expenditure for Open Spaces			Budget	Actual	Balance
Allocation from Precept		152,092.00	152,092.00	0.00	Staff Costs		106,625.00	102,094.61	4,530.39	
Precept 10 yr Maintenance		42,230.00	42,230.00	0.00	Utilities		12,315.00	12,296.98	18.02	
Precept 30 yr Maintenance		59,740.00	59,740.00	0.00	Services		14,880.00	8,146.83	6,733.17	
10 yr Sundry receipt		0.00	0.00	0.00	Equipment/Tools		4,250.00	2,664.48	1,585.52	
Cemetery Fees		11,000.00	10,132.30	867.70	Materials		17,230.00	14,989.56	2,240.44	
Rents		14,993.00	13,484.20	1,508.80	Buildings		2,100.00	2,175.30	-75.30	
Maintenance Services		5,465.00	4,287.83	1,177.17	Vehicles		9,550.00	6,591.41	2,958.59	
Solar Panels		850.00	0.00	850.00	Contingencies		3,000.00	761.60	2,238.40	
Sundry Receipts		9,500.00	8,995.07	504.93	Others		1,000.00	1,751.97	-751.97	
Reserves 10 Year Maintenance Plan TF		2,373.00	0.00	2,373.00	Small Projects		3,000.00	860.00	2,140.00	
30 Year Maintenance Plan TF		0.00	0.00	0.00	Vandalism		4,000.00	2,720.68	1,279.32	
					Footpaths Equipment		200.00	0.00	200.00	
					Public Street Lighting		9,500.00	9,460.88	39.12	
					Public Street Lighting Contract		6,250.00	6,250.00	0.00	
					10 Year Maintenance Plan		44,603.00	32,743.43	11,859.57	
					Reserves TR Balancing 10 Yr Plan		0.00	0.00	0.00	
					30 Yr Maintenance Plan		23,175.00	9,562.00	13,613.00	
					Reserves TR Balancing 30 Yr Plan		36,565.00	0.00	36,565.00	
		298,243.00	290,961.40	7,281.60			298,243.00	213,069.73	85,173.27	
Income for Emergency Planning		Budget	Actual	Balance	Expenditure for Emergency Planning			Budget	Actual	Balance
Allocation from Precept		275.00	275.00	0.00	Equipment/Tools		100.00	44.27	55.73	
Sundry Receipts		0.00	0.00	0.00	Others		175.00	112.50	62.50	
					Training		0.00	0.00	0.00	
		275.00	275.00	0.00			275.00	156.77	118.23	

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)	7,000.00	7,000.00	0.00	Staff Costs	14,500.00	13,363.59	1,136.41
Moat Housing	0.00	1,000.00	-1,000.00	Management Costs	2,625.00	2,625.00	0.00
West Kent Housing	0.00	3,500.00	-3,500.00	Phone	280.00	193.90	86.10
Westerham	0.00	0.00	0.00	CRB Check	0.00	0.00	0.00
John Coldman trust	2,000.00	2,000.00	0.00	Sundries	240.00	133.48	106.52
Police	0.00	0.00	0.00	Clothing & Supplies	310.00	226.12	83.88
Great Stone Bridge Trust	3,000.00	3,000.00	0.00	Vehicle Running Costs	1,500.00	604.36	895.64
KCC	0.00	0.00	0.00	Vehicle Purchase	0.00	0.00	0.00
From Reserves	7,575.00	0.00	7,575.00	Training	120.00	0.00	120.00
Sundry Receipts	0.00	300.00	-300.00	CW Reserves	0.00	0.00	0.00
	19,575.00	16,800.00	2,775.00		19,575.00	17,146.45	2,428.55
Nett Balance	736,596.75	999,095.76	-262,499.01	Nett Expenditure	736,596.75	521,104.67	215,492.08

Title	Category	Contract Start Date	Contract end	Supplier	
Telephone Equipment	Technology	March 2016	2017 ongoing	JPL 01622 739784	
Telephone lines & Broadband	Technology	Sept 2010	ongoing	Focus4U 0845 4505225	
Computer Support	Technology Financial Cemetery	2016 2016	2021 2021	Edge IT Systems Ltd 024 76667337	Renewed April 16 for 5 years
Computer Support	Technology	2012	2017 (rolling)	PS Technology 01732 866714	
Intruder Alarm	Technology	1993	1994 ongoing	Admiral Security Ltd 01737 823199	Reviewed 2018
Mobile Phone	Technology	May 2018	May 2020	O2	Reviewed 2019
Fire Alarm	Technology	2007	2010 Ongoing	BeSure 01424 852343	Reviewed 2018
Trade Waste & Dog bins	Environmental	2001	2002 ongoing	Sevenoaks District Council 01732 227000	
Public Toilets Deep Clean Water Saver	Environmental	(2001) (2008)	2011 ongoing	Rentokill 01342 327171	
Nappy Bins	Environmental	2011	ongoing	Diamond Hygiene 07704 492250	

Lift	Equipment	March 2008	2011 ongoing	Pickerings Lifts 01883 332733 Ref CW/8/2035	
Hall Cleaning	Environmental	August 2009	Ongoing	Colvin Cleaning group 07800 660645	
Office Cleaning	Environmental	2009	Ongoing	KMB	
Photocopier	Technology	2014	2019	Canon 0844 8920866	
Edgars Water	Environmental	2001	2002 ongoing	Edgars Water 01622 834800	
Pyrotec	Safety	1998	1999 ongoing	Pyrotec 01273 812376	Reviewed 2018
HR & H&S	Central Services	2011	Nov 2023	Ellis Whittam	Reviewed 2019
Electrical	Energy	Dec 20163	Nov 2019	British Gas	
Gas	Energy	Dec 2016	Nov 2019	British gas	
Street light repairs	Lighting	April 2014	April 2020 rolling	Streetlights 0800 999 7676	
Energy for Streetlights	Energy	April 2017	31 March 2020	EON Energy	

Legal Advice	Legal Advice	2015	Ongoing	Headleys Solicitors 01483 284567	
IT	3 Domain names	2016	Ongoing	360 Solutions 01732 460243	
IT	Exchange Plan 1 8 licences Exchange online 6 licences	2015	2019	Microsoft 365	
IT	Domain name Edenbridgetowncouncil.gov.uk	Jan 17	Jan 19	K Com/Eclipse	
IT	Hosting website	Dec 17	Dec 18	Pretty Perfect Group	
Payroll	Payroll Service	July 2016	ongoing	Sage (UK) Limited 0845 111 6666P	
Skip Hire	Environmental	2015	ongoing	BSP Knockholt Ltd 01959 534079	

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
1. Checking that significant risks are assessed to ensure objectives are achieved along with a review of the adequacy of the arrangements to manage these		
1.1 Has Edenbridge Town Council Risk Assessment been adopted reviewed and monitored by Council Minute No		
1.2 Review of internal controls in place and their documentation		
1.3 Review of management arrangements regarding insurance cover		
1.4 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		
1.5 Testing of specific internal controls and reporting findings to management. Review of Open spaces		
2. Checking that the books of accounts have been properly kept throughout the year		
2.1 Testing of Income and Expenditure from minutes to cashbook, from bank accounts to cashbook, from minutes to statements		
2.2 Are all account books maintained up to date?		
2.3 Are bank reconciliations carried out monthly?		

2.4 Have all section 137 payments been stated as such in the minutes and are all such payments within the annual limit of £7.86 (2018/19) per elector on the electoral role?		
3. 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		
3.1 Are annual estimates produced for revenue and capital expenditure and formally adopted by Council? Minute No.....		
3.2 Is expenditure against estimates reported to Council monthly?		
4. 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		
4.1 Have the Financial Regulations been reviewed at the Annual Council Meeting? Minute No.....		
4.2 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		
4.3 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 e Councillors authorising payments are authorised to do so		
4.4 Are blank cheques ever signed?		
4.5 Are personal cheques cashed from Council funds or petty cash?		
4.6 Has VAT reimbursement been received? (Quarterly)		
5. 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		
5.1 Random half yearly check of schedule of accounts against paying book and initials in both		
5.2 Are all receipts banked at least weekly		

<p>5.3 Check Cemetery accounts Have fees and charges been reviewed annually? Minute No</p>		
<p>5.4 Check Allotment accounts Have fees and charges been reviewed annually? Minute No</p>		
<p>5.5 Has VAT been correctly accounted for?</p>		
<p>6. Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for</p>	26/2/19	Reviewed + Agreed
<p>6.1 Testing of petty cash a Does system operate to the maximum agreed level? <input checked="" type="checkbox"/> Yes b Are receipts available to support all expenditure? <input checked="" type="checkbox"/> Yes c Are receipts duly allocated and entered into accounts? <input checked="" type="checkbox"/> Yes d Are all topping up withdrawals from the bank noted in the petty cash book? <i>Operates without a cash book</i> e Are the entries in the petty cash book up to date? <input checked="" type="checkbox"/> Yes f Are petty cash payments reasonable? <input checked="" type="checkbox"/> Yes.</p>	26/2/19	Agreed + Satisfactory Expenditure on Receipts.
<p>7. Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied</p>		
<p>7.1 Has an annual review of salaries and wages been carried out? Minute no.....</p>		
<p>7.2 Testing of salaries from minute book to payments</p>		
<p>7.3 Review of procedures for PAYE, NI and pension payments</p>		
<p>8. Checking the accuracy of the asset and investment registers</p>		
<p>8.1 Is the asset register regularly reviewed?</p>		
<p>8.2 Are full records held of all investments?</p>		
<p>8.3 Are investment records held in a secure place?</p>		
<p>8.4 Are investments reviewed regularly and cross checked to minute book? Minute No</p>		
<p>8.5 Are all investment instructions authorized by two signatures?</p>		
<p>9. Testing the accuracy and timeliness of periodic and year end bank account reconciliation(s)</p>		

9.1 Check accuracy and timeliness of bank account reconciliations		
9.2 Check accuracy and timeliness of year-end bank account reconciliations		
10. 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		
10.1 Accounts prepared on an income and expenditure basis		
10.2 Policy for dealing with late payments in place and used correctly		
10.3 Adequate audit trail from underlying records kept		
11. Council forward thinking and considers impact of Localism Bill and other changes in legislation		
11.1 Short, medium and long term plans considered and updated at Forward Planning meetings		
11.2 Arrangements to manage and monitor the 10yr and 30yr asset maintenance programme are in place.		
11.3 Changes in legislation noted/discussed at Council meetings where appropriate		
11.4 Check that the list of councillors who represent the Council on outside bodies is up to date		
12. Trust funds(including charitable trusts) and responsibilities as trustees are met by the Council		
12.1 Charitable Trust Accounts kept independently to Council accounts		
12.2 Annual General Meetings held each year for each Charity		
12.3 Reports made to Charity Commission in a timely fashion		
13. Review and testing of arrangements to prevent and detect fraud and corruption, including security of data systems	26/2/19	Reviewed
13.1 Figures checked to computer records	26/2/19	By individual transactions, Half Yearly Checks, Banking to Statements
13.2 Check audit trail from underlying records and debtors and creditors accurately recorded	26/2/19	By Half Yearly checks on both Invoices rec'd + issued

13.3 Testing of specific internal controls and reporting findings to management	26/2/19	Through Internal Audit Audit Group, External Audit - Fin Comm
13.4 Systems in place to ensure system security, including password protection.	26/2/19	Appropriate, PC Anti Virus / Firewalls Individual P Word Protected log ins
13.5 Review the Data Protection Policy	26/2/19	Thorough review undertaken 2018, Policy defined - appropriate put in place.
13.6 Any matters of concern brought to Chairman's attention	26/2/19	Via Internal Audit Audit Group, Fin. Comm + External Auditor
13.7 Check on Members' disclosures	26/2/19	Reviewed. Set up upon members election + updated throughout tenure
(Optional) in addition to the above, I carried out the following relevant testing during the year)		
14. Evidence that the Council has reviewed its Standing Orders and Financial Regulations and that the Councils Officers and members are following correct version		
14.1 Have the Standing Orders been reviewed at the Annual Council Meeting? Minute No.....		
14.2 Review of minutes to ensure legal powers in place recorded and correctly applied	26/2/19	Yes Through Annual Town Council Meeting 05/18.
15. Evidence of support for Councillor and staff training assessments and financial provision for it		
15.1 Councillor training schedule updated, training offered and individual records updated		
15.2 Staff training requirements assessed, training offered and individual records updated		
15.3 Monitor and check the Equalities Policy		

Additional Notes or Comments

In addition to reviewing the Petty Cash the Garden Sacks, Black + Recycling Bags till was also reviewed + cash agreed. The Garden Sacks Black + Recycling Bags till should be included in the Internal Audit, last year sales of £8500 were made. The Rfo has appropriate systems in place for the purchase / payment of invoices from Severnwater P.C for the Garden sacks. Banking sales money, maintaining a float in the till + allocating the costs to the correct expenditure / income lines. Review of testing arrangements (13) has been undertaken + is to be finished.

Internal Audit completed on: 26 February 2019

Signed by: [Signature]

Name in block capitals: A R T H I L L

Result of Audit reported to Council on

Minute No.

SDC area	2018/19			2019/20			Band D Change (%)
	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	
Town / Parish Council Precepts (Alphabetical)							
Ash-cum-Ridley	2,431.82	107,828	44.34	2,460.65	109,984	44.70	0.81
Badgers Mount	329.31	13,710	41.63	334.28	27,420	82.03	97.05
Brasted	779.00	37,900	48.65	778.50	37,900	48.68	0.06
Chevening	1,443.19	70,700	48.99	1,450.74	70,000	48.25	-1.51
Chiddingstone	600.18	37,473	62.44	602.66	38,755	64.31	2.99
Cowden	402.07	21,861	54.37	435.77	22,009	50.51	-7.10
Crockenhill	656.44	81,667	124.41	660.41	82,160	124.41	0.00
Dunton Green	1,180.38	119,000	100.81	1,323.31	133,400	100.81	0.00
Edenbridge	3,548.58	497,298	140.14	3,556.04	513,234	144.33	2.99
Eynsford	930.38	77,440	83.23	945.99	79,763	84.32	1.31
Farningham	657.83	46,280	70.35	664.59	46,754	70.35	0.00
Fawkham	280.51	12,797	45.62	283.39	13,053	46.06	0.96
Halstead	777.21	45,435	58.46	782.28	45,435	58.08	-0.65
Hartley	2,538.28	132,803	52.32	2,555.38	133,697	52.32	0.00
Hever	598.98	42,691	71.27	610.42	39,545	64.78	-9.11
Hextable	1,643.18	145,438	88.51	1,666.94	147,541	88.51	0.00
Horton Kirby & S Darenth	1,298.26	103,672	79.85	1,299.56	103,672	79.77	-0.10
Kemsing	1,813.75	119,000	65.61	1,839.00	131,000	71.23	8.57
Knockholt	628.51	42,435	67.52	634.77	43,710	68.86	1.98
Leigh	877.50	35,000	39.89	948.18	39,500	41.66	4.44
Offord	1,687.32	170,000	100.75	1,709.88	176,117	103.00	2.23
Penshurst	831.38	43,435	52.24	835.95	44,519	53.26	1.95
Riverhead	1,242.10	53,016	42.68	1,249.06	53,310	42.68	0.00
Seal	1,223.02	72,000	58.87	1,253.83	73,320	58.48	-0.66
Sevenoaks Town	9,470.04	1,088,593	114.95	9,637.63	1,141,385	118.43	3.03
Sevenoaks Weald	621.15	42,628	68.63	615.09	44,000	71.53	4.23
Shoreham	686.26	38,000	55.37	685.46	40,000	58.35	5.38
Sundridge	925.22	62,000	67.01	932.07	63,240	67.85	1.25
Swanley	5,485.19	560,922	102.26	5,607.45	590,600	105.32	2.99
Westerham	1,985.12	205,575	103.56	2,068.71	226,720	109.59	5.82
West Kingsdown	2,330.73	100,900	43.29	2,344.35	103,600	44.19	2.08
Totals	49,902.89	4,227,497	84.71	50,772.34	4,415,343	86.96	2.66
Average							

