

Budgetary Control – Mr Fletcher has assessed the assurance level as Substantial. The Action Plan recommended that a Medium Term Financial Plan be completed during the next budget process. In response to a question from Cllr Nicholson, it was confirmed that such a plan was a forecast which could be amended annually and not a commitment of resources.

Events and Activities – this was given Full assurance. In response to a question from Cllr Marshall, it was made clear that this audit covered events organised by the Town Council and not those booked at the Civic Hall. The Finance Manager agreed to submit a report to next month's meeting of the Committee on the financial performance of a representative sample of bookings held at the Civic Hall. Members re-affirmed their view that any concessionary events at the Hall be supported by either MIF contributions or Council funds. The Finance Manager confirmed that future budgetary control reports would separately identify the financial performance of the bar and the coffee shop.

Main Accounting – this was given Full assurance

Members Initiative Fund – this was given Full assurance.

Cllr Walker stated that it was reassuring that the conclusions on all five audits were positive, and thanked the auditor for his work and attendance. Mr Fletcher left the meeting.

It was **RESOLVED** that the Committee **NOTE** the reports with no further action required at this time.

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ACCOUNTS FOR PAYMENT AND BANK RECONCILIATION

Schedule of payments – members considered the schedule. In response to questions raised by Members, D Shingleton explained that the space available in the Transaction Details column is not enough to provide full details of invoices paid. He also explained that recent work had identified some phone lines as being surplus to requirements and these had been cancelled.

It was **RESOLVED** that:

- (i) the schedule of payments be **APPROVED**;
- (ii) In future, the Finance Manager is to briefly summarise invoice details and make available the file containing the month's invoices for Members to access if there are any questions.
- (iii) The Finance Manager to investigate the possibility of providing more information on the schedule of receipts.

Bank Reconciliation & Unpresented Cheques – Members **NOTED** the Report and **RESOLVED** that no further action was required.

575 BUDGETARY CONTROL TO 29 FEBRUARY 2016

Members considered the Report from the Finance Manager and **RESOLVED** that no further action was required at this stage.

576 EXTERNAL AUDIT ARRANGEMENTS

Members considered the Report from the Finance Manager and **RECOMMENDED** that:

- (i) the Council's external audit arrangements for the year 2017/2018 onwards be secured through SAAAL,
- (ii) the 30-day period for public inspection of the accounts begins on Monday, 13 June 2016 and ends on Friday, 22 July 2016.

577 DATE, TIME AND VENUE OF NEXT MEETING

Wednesday, 13 April 2016, 6.30pm, Civic Hall.

INTERNAL AUDIT REPORT

Stanley Town Council Creditors (Accounts Payable)

Assurance level:	Full Assurance
Report status:	Final Report
Date:	25th November 2015
Prepared by:	Gordon Fletcher
Issued to:	Town Clerk
Copied to:	Finance Manager

INTRODUCTION

1. In accordance with the agreed annual Internal Audit Plan, I have carried out a review of Stanley Town Council, Accounts Payable system. The review involved a visit to Stanley Town Council on the 13th October 2015.
2. In carrying out the audit, the time and assistance afforded by the Finance Manager was greatly appreciated.

OBJECTIVES

3. The overall objective of my review is to provide a risk based assessment of the systems in place in order to form an opinion as to whether they are robust and provide an adequate basis for effective control. The detailed objectives for this audit, are to ensure that;
 - Compliance with internal and external regulations, legislation and guidance
 - Information used to monitor and manage the creditors' payments is reliable and accurate.
 - Use of Resources is efficient or economical.
 - All assets are safeguarded
4. The Key risks for this audit are that:
 - Payments are made for goods not required or received or for personal gain.
 - Payment is made for incorrect, defective or undelivered goods.
 - Fines for non compliance with Customs & Excise requirements.
 - Inappropriate payments are made.
 - Errors, frauds and processing errors are undetected.
 - Poor value for money in payment processing.
 - Poor use of resources.
 - Inefficient and ineffective payment methods.
 - 'Ghost' suppliers are created to receive fraudulent payments.
 - Data is processed that is incomplete, inaccurate, out of date, or duplicated.
 - Duplicate payments are made

SCOPE OF THE AUDIT

5. Compliance and substantive audit tests were carried out on all payments between April 2015 to July 2015 to ensure that the system was being properly followed, and correct payments had been made and properly accounted for.
6. The tests carried out covered all cheque, direct debit and debit card payments made between April to July 2015
7. The report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and recommendations have been discussed with members of staff and their views taken into account.

SUMMARY OF WORK CARRIED OUT

8. Creditor payments comply with internal and external regulations, legislation and guidance.

- 8.1. Compliance tests showed that the system for the payment of creditors had been followed with good internal checks in place and separation of duties in place between Officers and Members.
- 8.2. The testing carried out was when the Council's Responsible Finance Officer was the Acting Town Clerk who was also the Finance Officer. The new Town Clerk has now commenced his duties and the Finance Manager is in his post and this will strengthen the separation of duties within the Council as stated in the Council's financial regulations.

9. Information used to monitor and manage payment of accounts is reliable and accurate.

- 9.1. Substantive tests were carried out with the following results:
 - for all the payments examined, Committee approval was verified as obtained and were correct.
 - If required, all had copy orders attached and properly authorised
 - all had been properly coded to the correct financial code, and recorded in the nominal ledger.
 - all direct debits, and debit card payments had been properly recorded on bank statements.
 - All had a copy of the signed cheque attached to the invoice.
 - All had 2 authorised signatories on the cheque.
- 9.2. Petty cash arrangements were examined with receipts obtained for all expenditure and records were properly kept and the balance of money held was confirmed as correct.

10. Use of Resources is efficient or economical.

- 10.1 Cheques payments is the preferred method of payment for the Council although it was recommended to Council on 14th May 2014 to try to encourage payment by Bank transfer, this is currently being progressed.

11. All assets are safeguarded

- 11.1. Payment methods are securely controlled as at least two officers are involved in the processing of payments, and at least 1 Member. All payments are reported retrospectively monthly to the Finance and General Purposes Committee where they are approved by Members.
- 11.2. There is adequate internal control arrangements in place regarding the use and the security of the debit card.
- 11.3. Blank cheques are kept in a locked cupboard with the keys kept by a designated Officer.

OBSERVATIONS, RISKS AND RECOMMENDATIONS

12. My observations together with the associated risks are detailed in an action plan (if required), with this report. For each area where an observation is made, a recommendation and priority for action is attached.

13. I have categorised the importance of my recommendations as follows:
- Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation's objectives
 - High – A control weakness that may have a significant impact upon the achievement of the system objectives
 - Medium – A control weakness that may have an impact upon the achievement of the system objectives
 - Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control
14. My review has highlighted 0 issues considered significant enough for inclusion within this report.

AUDIT ASSURANCE LEVEL

15. Based upon the number and potential impact of the observations made, I can provide **Full Assurance**. This level of assurance is one of five possible levels which are shown in the table below.

Level of Assurance	Definition
Full Assurance	There is a sound system of controls in place & those controls are consistently applied & are fully effective. Control objectives are fully met.
Substantial Assurance	There is a sound system of control in place but some of the controls are not consistently applied or fully effective. Control objectives are largely achieved.
Moderate Assurance	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or ineffective controls. Control objectives are often achieved.
Limited Assurance	The system of control is weak & there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
No Assurance	There is no system of control in place and control objectives are rarely or never achieved.



Gordon Fletcher
Internal Auditor for the Council
Date:25th November 2015

INTERNAL AUDIT REPORT

Stanley Town Council Accounts receivable (customer invoices)

Assurance level:	Full Assurance
Report status:	Final Report
Date:	25th November 2015
Prepared by:	Gordon Fletcher
Issued to:	Town Clerk
Copied to:	Finance Manager, Civic Hall Manager

INTRODUCTION

1. In accordance with the agreed annual Internal Audit Plan for Stanley Town Council, I have carried out a review of the accounts receivable (debtors). The review involved a visit to Stanley Town Hall Office on 13th October 2015.
2. In carrying out the audit, the time and assistance afforded by Civic Hall Manager and the Finance Manager was greatly appreciated.

OBJECTIVES OF THE AUDIT

3. The overall objective of my review is to provide a risk based assessment of the systems in place in order to form an opinion as to whether they are robust and provide an adequate basis for effective control. The detailed objectives for this audit, as specified in the terms of reference, were to ensure:

- Compliance with internal and external regulations, legislation and guidance.
- Information used to monitor and manage the Debtors is reliable and accurate
- There is economic and efficient use of resources
- All assets are safeguarded.

4. **The key risks associated with this audit are:**

- Untraceable debtors and accumulation of arrears.
- No record to refer to in the case of a query.
- Debtor records created incorrectly.
- Disputed invoices.
- Fraudulent debts are raised or there is under/over charging.
- Failure to comply with legislation and misinterpretation of legislation.
- Lack of source of reference.
- Duplicated invoice request forms.
- Income is lost or misappropriated.
- Recovery action initiated unnecessarily.
- Debts and bad debts are allowed to accumulate.
- Invoices delayed or not raised.

SCOPE OF THE AUDIT WORK

5. The scope of the work carried out involved the examination of copy invoices raised for customers to hire the rooms of the Civic Hall from April 2015 to July 2015.
6. This audit report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and recommendations have been discussed with members of staff and their views taken into account.

SUMMARY OF WORK CARRIED OUT

7. **Compliance with internal and external regulations, and guidance.**
 - 7.1. Financial regulations have adequate general procedures on the control of Income, (being updated), and there is an operating system manual for the financial system, where all accounts are raised and payments made are recorded. The Council is currently using SAGE to produce invoices and record all invoices raised but this system is to change to RBS.
 - 7.2. New policy for collecting, accounting and banking of income has recently been completed which outlines the debtors procedure. This has been discussed by the Finance Manager, Civic Hall Manager and internal Auditor and appears adequate..

- 8. Information used to monitor and manage customer invoices is reliable and accurate**
- 8.1.1. Customers of the Civic Hall will normally be expected to pay for facilities or services at the time of booking or at the time of use. Where this is not possible debtors invoices will be prepared.
- 8.1.2. The files of customer events and regular bookings for room hire are held in cabinets in date order. (monthly for customer events and weekly for regular events).
- 8.1.3. Regular bookings file shows event enquiry booking form showing what is required and is signed and dated with terms and conditions attached.
- 8.1.4. Customer bookings file shows room hire booking form which are signed and dated by hirer this shows room requirements and equipment needed and hospitality required.
- 8.1.5. Details of payment are recorded on the booking forms for both regular and others if paid immediately if not then a customer invoice sent out.
- 8.1.6. Customer invoices are raised by the Civic Hall Manager through the SAGE system and sent out to the customer with a copy kept on file.
- 8.1.7. All invoices examined had been properly and promptly raised.
- 8.2. Payments are recorded into the SAGE computer system where Civic Hall Manager checks non payments from the SAGE debtors recovery system by producing customer invoices due report.
- 9. Economic and efficient use of resources**
- 9.1. Customer invoices due report is reviewed each month and any outstanding invoices are sent a reminder letter after a month. This reminder gives 7 more days to pay, if still not paid then a further reminder letter then final reminder letters are sent out.
- 9.2. Outstanding invoices may not be up to date as some may have paid by bank transfer where the Finance Manager gives the bank statements for checking payments to Civic Hall Manager This will be reviewed when the new RBS accountancy software is installed.
- 10. All assets are safeguarded.**
- 10.1 Access to the system is password protected with each user having their own user identification.

OBSERVATIONS, RISKS AND RECOMMENDATIONS

11. My observations together with the associated risks are detailed in an action plan (if required) accompanying this report. For each area where an observation is made, a recommendation and priority for action is attached.
12. I have categorised the importance of my recommendations as follows:
- Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation's objectives
 - High – A control weakness that may have a significant impact upon the achievement of the system objectives
 - Medium – A control weakness that may have an impact upon the achievement of the system objectives
 - Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control
13. My review has highlighted 0 issues within this report, and no action plan is required.

AUDIT ASSURANCE LEVEL

14. Based upon the number and potential impact of the observations made, I can provide **Full**

Assurance. This level of assurance is one of five possible levels which are shown in the table below.

Level of Assurance	Definition
Full Assurance	There is a sound system of controls in place & those controls are consistently applied and are fully effective. Control objectives are fully met.
Substantial Assurance	There is a sound system of control in place but some of the controls are not consistently applied or fully effective. Control objectives are largely achieved.
Moderate Assurance	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or ineffective controls. Control objectives are often achieved.
Limited Assurance	The system of control is weak & there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
No Assurance	There is no system of control in place and control objectives are rarely or never achieved.



Gordon Fletcher
Internal Auditor to the Council,
Date: 25th November 2015

INTERNAL AUDIT REPORT

STANLEY TOWN COUNCIL

Income collection and banking

Assurance level:	Full Assurance
Report status:	Final Report
Date:	25th November 2015
Prepared by:	Gordon Fletcher, Internal Auditor
Issued to:	Town Clerk
Copied to:	Finance Manager, Civic Hall Manager

INTRODUCTION

1. As agreed in the annual internal audit plan for 2015/16 an audit was carried out on income collection and banking at the Civic Hall. This involved a visit to Stanley Town Council on 13th October 2015.
2. In carrying out the audit, the time and assistance afforded by the Finance Officer and Civic Hall Manager was greatly appreciated.

OBJECTIVES

3. The overall objective of my review is to provide a risk based assessment of the systems in place in order to form an opinion as to whether they are robust and provide an adequate basis for effective control.
4. **The detailed objectives for this audit are to;**
 - There is compliance with internal and external procedures and policies, legislation and guidance.
 - All income collected at reception desk is accounted for and follows procedures.
 - All income from the bar was accounted for and follows procedures.
 - Bankings of monies are controlled and accounted for.

5. The Key risks for this audit are that:

- Arrangements are not administered in line with Council procedures, policies, legislation and guidance.
- Inefficient and uneconomic arrangements in place.
- possible theft of monies
- loss of income
- incorrect calculations
- possible fraud

SCOPE OF THE AUDIT

- 6.1. The scope of the audit involved evaluating the procedures in place for the collection and banking of income and to carry out relevant tests on these procedures.
- 6.2. To review the new policy for collecting, accounting for, banking of income and debt recovery.
7. The report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and recommendations have been discussed with members and staff and their views taken into account.

SUMMARY OF THE AUDIT WORK CARRIED OUT

- 8.1. Income is received by the Council in the form of cash, cheques, card payments and bank transfers paid direct to the Council.
- 8.2. The Town Council receives income from a variety of activities (hire of rooms, sale of tickets for events, bar sales miscellaneous sales, and provision of services. This can be made through receipted income from reception, income from the bar or as a result of raising invoices for providing services, supplying goods or work carried out by the Council.

9. Ensure that there is compliance with internal and external regulations, legislation and guidance.

- 9.1. Financial Regulations of the Council had previously been approved by the Finance, HR and General Purposes Committee and these appear to be fit for purpose for the Council. A proposal for room hire costs and associated costs has been completed by the Civic Hall Manager.
- 9.2. A new policy for collecting, accounting for and banking of income has recently been completed by the Finance Manager detailing the procedures to be carried out. This has been discussed with the Civic Hall Manager and the Internal Auditor and is to go to the Finance Committee for approval.

10. All income collected at reception desk is accounted for and follows procedures

- 10.1. Income is collected at the Civic Hall's till at reception desk and is usually for the sale of tickets for theatre productions or for room hire. A receipt is produced from the till and given to the customer.
- 10.2. All monies received is recorded onto a Daily Banking Sheet by one of the receptionists, who at the end of their shift, produce X and Z readings and sign the Daily Banking Sheet to confirm the monies taken. At the end of the day this is passed to the Civic Hall Manager who checks the amounts and signs the Daily Banking Sheet to confirm the amount handed over. The money is placed in the safe in the Civic Hall Managers office.

11 All takings from the bar tills were controlled and accounted for.

- 11.1. Income received from the bar where all monies taken is placed in the bar till by bar staff. At the end of the night the Bar Manager takes an "Z" reading from the till which is checked to the cash collected. The amount of the till reading is confirmed by the Duty Manager by initialling the amount recorded and the "Z" reading is attached to the Daily Banking Sheet. The monies are recorded and signed on the Daily Banking Sheet by the Civic Hall Manager and placed in the safe.

12. Banking of monies

- 12.1. At the end of the week the Civic Hall Manager records all daily income from the safe onto a Weekly Banking Sheet this is totalled and the monies to be banked is counted and collected by the P.A. to the Town Clerk who ticks the sheet as confirmation of the monies collected and then banks the monies.

13. Room hire bookings

- 13.1. Booking forms are completed when a room is required for hire. Details are recorded onto the SAGE finance system where an invoice is produced. (See accounts receivable report) . Payment is made by post or at reception

14. TESTING

- 14.1. The Daily Banking Sheets were checked from 1st June 2015 and the Weekly Banking Sheets checked from 11th June 2015 to the 8th October 2015.

All daily banking sheets reconciled to z readings and to the weekly banking sheets and all the Daily Banking Sheets were signed by the cashier and duty manager. The Weekly Banking Sheets were signed by the duty manager.

- 14.2. All totals from the Weekly Banking Sheets were confirmed to the bank statements as correctly paid in.

15. CONCLUSIONS

- 15.1 The new procedure notes for collecting, accounting for, banking of income and debt recovery are comprehensive with good internal controls in place.
- 15.2. The new procedures are to work alongside the Council's Financial Regulations regarding income.

OBSERVATIONS, RISKS AND RECOMMENDATIONS

16. My observations together with the associated risks are detailed in an action plan (if required) accompanying this report. For each area where an observation is made, a recommendation and priority for action is attached.
17. I have categorised the importance of my recommendations as follows:
 - Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation's objectives
 - High – A control weakness that may have a significant impact upon the achievement of the system objectives
 - Medium – A control weakness that may have an impact upon the achievement of the system objectives
 - Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control
18. My review has highlighted 0 issues considered significant enough for inclusion

within this report.

AUDIT ASSURANCE LEVEL

19. Based upon the number and potential impact of the observations made, I can provide **Full Assurance**. This level of assurance is one of five possible levels which are shown in the table below.

Level of Assurance	Definition
Full Assurance	There is a sound system of controls in place & those controls are consistently applied & are fully effective. Control objectives are fully met.
Substantial Assurance	There is a sound system of control in place but some of the controls are not consistently applied or fully effective. Control objectives are largely achieved.
Moderate Assurance	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or ineffective controls. Control objectives are often achieved.
Limited Assurance	The system of control is weak & there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
No Assurance	There is no system of control in place and control objectives are rarely or never achieved.



Gordon Fletcher,
Internal Auditor to the Council
Date: 25th November 2015

INTERNAL AUDIT REPORT

Stanley Town Council

Enhanced Services (follow up)

Assurance level:	Substantial Assurance
Report status:	Final Report
Date:	25th November 2015
Prepared by:	Gordon Fletcher
Issued to:	Town Clerk
Copied to:	Civic Pride Officer

INTRODUCTION

1. In accordance with the agreed annual Internal Audit Plan, I have carried out a review of Stanley Town Council – Enhanced Services, follow up. The review involved a visit to Stanley Town Council on the 13th October 2015.
2. In carrying out the audit, the time and assistance afforded by the Civic Pride Officer was greatly appreciated.

OBJECTIVE

3. The overall objective of my review is to provide a risk based assessment of the systems in place in order to form an opinion as to whether they are robust and provide an adequate basis for effective control.
4. **The detailed objectives for this audit are to ensure that;**
 - To determine the arrangements following the previous audit report for the provision of Enhanced Services to Stanley Town Council.
5. **The Key risks for this audit are that:**
 - Payments are made for services not agreed
 - Poor use of resources.
 - Inefficient and ineffective payment methods.
 - Data is processed that is incomplete, inaccurate or out of date.
 - Duplicate payments are made

SCOPE OF THE AUDIT

6. The scope of the audit involved discussions with the Civic Pride Officer on the current arrangements for the provision of Enhanced Services following the previous internal audit report.
7. The report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and any recommendations have been discussed with members of staff and their views taken into account.

SUMMARY OF AUDIT WORK CARRIED OUT

8. **Following the previous audit report to determine the arrangements for the provision of Enhanced Services to Stanley Town Council.**
 - 8.1. Previously Stanley Town Council provides additional Neighbourhood Wardens (provided by Durham County Council) and Community Environmental Caretakers (provided by Groundwork North East and DCC) to deliver an enhanced service for Stanley in addition to what is already received from Durham County Council (Statutory Services).
 - 8.2. Contracts (Service Level Agreements) were agreed between Stanley Town Council and Durham County Council (DCC) and Groundwork which ended on 31st March 2015.

CURRENT ARRANGEMENTS

- 8.3. It was agreed not to renew the contract with DCC and that they would only provide statutory services.
- 8.4 The contract with Groundwork has been extended by 1 year from April 2015 where they are to provide the same services as before (litter picking, grounds maintenance). Discussions are ongoing about what services Stanley want from Groundwork for the future.
- 8.5. Stanley Council receive job sheets from Groundwork on the work they have carried out which are checked when the invoice is received.

9. CONCLUSIONS

As it was previously unclear what Enhance Services DCC was providing, and the decision not to extend the contract was probably a good one. To continue with Groundwork providing Enhanced Services is more clearer as time sheets are provided to show what work was being carried out and can be monitored. However, the Council needs to have arrangements in place to control the service requirements.

OBSERVATIONS, RISKS AND RECOMMENDATIONS

10. My observations together with the associated risks are detailed in an action plan (if required) accompanying this report. For each area where an observation is made, a recommendation and priority for action is attached.
11. I have categorised the importance of my recommendations as follows:
- Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation's objectives
 - High – A control weakness that may have a significant impact upon the achievement of the system objectives
 - Medium – A control weakness that may have an impact upon the achievement of the system objectives
 - Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control
12. My review has highlighted 1 issue for inclusion within this report, and is included in an action plan.

AUDIT ASSURANCE LEVEL

13. Based upon the number and potential impact of the observations made, I can provide **Substantial Assurance**. This level of assurance is one of five possible levels which are shown in the table below.

Level of Assurance	Definition
Full Assurance	There is a sound system of controls in place & those controls are consistently applied & are fully effective. Control objectives are fully met.

Substantial Assurance	There is a sound system of control in place but some of the controls are not consistently applied or fully effective. Control objectives are largely achieved.
Moderate Assurance	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or ineffective controls. Control objectives are often achieved.
Limited Assurance	The system of control is weak & there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
No Assurance	There is no system of control in place and control objectives are rarely or never achieved.



Gordon Fletcher
Internal Auditor to the Council
Date: 25th November 2015

Item 6 – Attachment F

ACTION PLAN – Stanley Town Council – Enhanced Services Audit follow up.

Action Ref	Observation	Associated Risk	Priority	Recommendation	Management Comment	Responsibility Timescale
1.	To continue with Groundwork providing Enhanced Services is more clearer as time sheets are provided to show what work was being carried out and can be monitored. However, the Council needs to have arrangements in place to control the service.	Not value for money	High	There should be a clear agreed plan of work between the Council and Groundwork and monitored..	Discussions are ongoing about what services Stanley want from Groundwork for the future.	Town Clerk Civic Pride Officer Immediate

STANLEY TOWN COUNCIL

To: Finance and General Purposes Committee, 13 April 2016

From: D Shingleton, Finance Manager

Subject: INVOICES FOR PAYMENT AND BANK RECONCILIATION

Payments Made

1. This report provides the latest details of all invoices and other liabilities paid by the Council by cheque, direct debit and using the Council's debit card. Last month's report included payments by cheque up to cheque number 101956. Details of direct debit and debit card payments were provided up to 29 February 2016.
2. I now include a statement of payments made by cheque (up to cheque number 102025), and by direct debit and debit card for the month up to 31 March 2016 (ATTACHMENT H attached).
3. The statement is produced directly from the RBS Omega system, and combines payments by cheque, card and direct debit.
4. I have also included a summary of income received for information (ATTACHMENT I), and this is also produced directly from the new accounting system.

Bank Reconciliation

5. I include here information on our current account balance (reconciled with the Omega accounting system by taking into account unpresented cheques), and the interest earning account. The purpose of taking the actual bank balance at the end of a month and then adjusting for cheques not yet presented (and any cash in transit where appropriate) is to provide reassurance that the accounting records of the Council and the bank account both agree to the same figure, indicating that all transactions have been accounted for.
6. Details are as follows (copies of bank statements at the end of the period are attached as ATTACHMENTS J AND K to confirm the figures). I have used the starting balance as at 31 March 2015.

Active Saver Account

Balance at 31 March 2015	£725,000
Add:	
Transfer on 14 April 2015	£200,000
Transfers on 28 September 2015	£350,000
Interest Earned	£2,880.18
	£1,277,880.18

Less:

Transfer on 7 April 2015	(£25,000)
Transfer on 4 June 20 15	(£25,000)
Transfer on 13 July 2015	(£50,000)
Transfer on 27 July 2015	(£40,000)
Transfer on 10 August 2015	(£35,000)
Transfer on 13 August 2015	(£30,000)
Transfer on 24 August 2015	(£45,000)
Transfer on 27 August 2015	(£40,000)
Transfer on 15 October 2015	(£20,000)
Transfer on 19 October 2015	(£150,000)
Transfer on 12 November 2015	(£50,000)
Transfer on 17 November 2015	(£30,000)
Transfer on 26 November 2015	(£35,000)
Transfer on 6 January 2016	(£25,000)
Transfer on 19 January 2016	(£27,880.18)
Transfer on 2 February 2016	(£25,000)
Transfer on 9 February 2016	(£50,000)
Transfer on 29 February 2016	(£50,000)
Transfer on 15 March 2016	(£25,000)
Transfer on 21 March 2016	(£30,000)

Balance at 31 March 2016	<u>£470,000.00</u> =====
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Current Account

Balance at 31 March 2016	£20,151.49
Less	
Unpresented Cheques (see attached ATTACHMENT L)	£20,478.03
	<u>(£326.54)</u> -----

TOTAL Balances at Bank (after deducting unpresented)	<u>£469,673.46</u> =====
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Total in Omega Accounts (Code 200) – including invested sum (trial balance included as ATTACHMENT M to confirm figures)	<u>£469,673.46</u> =====
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7. The above shows that, at 31 March 2016, the Council's bank balances totalled £469,673.46 after cheques amounting to £20,478.03 are presented.

8. An additional reconciliation statement is shown below.

9. I would **RECOMMEND** that Members:

- Approve the payments as detailed in Attachment H;
- Note the total balances at the bank at 31 March 2016;
- Note the bank balances and Omega accounting figures both agree, indicating that all transactions are properly accounted for.

Derek Shingleton
Finance Manager

BANK RECONCILIATION

Balance at 29 February 2016:

Current Account	£12,008.87	
Saver Account	<u>£575,000.00</u>	£587,008.87

Less:

Unpresented Cheques – February		£23,375.25
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£563,633.62

Add:

Income Received – March		£20,399.23
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£584,032.85

Less:

Direct Debits and Card Payments – February	£43,785.69	
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Cheques Drawn – January	<u>£70,573.70</u>	£114,359.39
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Balance as per Trial Balance (Code 200) £469,673.46

Add:

Unpresented Cheques – March		£20,478.03
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CURRENT BALANCE – 31 March 2016 £490,151.49
=====

Current Account	£20,151.49	
Saver Account	£470,000.00	

£490,151.49
=====

At : 11:21

Current Bank A/c

List of Payments made between 23/02/2016 and 31/03/2016

Date Paid	Payee Name	Cheque Ref	Amount Paid	Authorized Ref	Transaction Detail
23/02/2016	East Stanley School	101952	800.00	11 029	MIF 410
23/02/2016	Tanfield in Bloom	101953	171.00	11 030	MIF 414
23/02/2016	East Stanley School	101954	1,000.00	11 031	MIF 411
23/02/2016	The Zone Youth Cafe	101955	731.00	11 032	MIF 400
23/02/2016	Durham County Council	101948	7,385.30	11 024	DCC Charge for Lights
23/02/2016	LWC North East	101949	433.34	11 025	Beer, Cider, lager
23/02/2016	South Moor Methodist Church	101950	20.00	11 026	Hire of Church Hall
23/02/2016	Tanfield & District Community	101951	30.00	11 027	Hire of premises
23/02/2016	BT Business Direct Ltd	101956	596.60	11 028	Magic track pad
23/02/2016	Suzanne Gill	101957	266.00	11 033	Suzanne Gill ticket income
23/02/2016	Craghead Village Hall	101958	65.00	11 034	Room hire Craghead Village Hall
23/02/2016	Pioneer Foods	101963	239.76	11 038	Ice cream tubs
23/02/2016	Crystal View	101964	25.00	11 039	Window cleaning
23/02/2016	Marian Door Services	101965	130.80	11 040	Service of doors
23/02/2016	SHAID Ltd	101959	2,440.00	11 035	MIF 398
23/02/2016	Just for Women Centre	101960	200.00	11 036	MIF 402
23/02/2016	Tanfield in Bloom	101961	200.00	11 037	MIF 405
23/02/2016	Magic Box	101966	410.00	11 041	MIF 404
23/02/2016	Just for Women Centre	101967	7,000.00	11 042	MIF 408 plus grant funds
24/02/2016	BOC	DD11 033	49.44	DD11 033	Suregas, suremix
24/02/2016	Barclays Bank	DD11 034	450.00	DD11 035	Refund float
24/02/2016	Jacobs (DCC)	DD11 035	196.90	DD11 035	Telecoms charges
25/02/2016	A Shaw	DD11 036	260.00	DD11 036	Interview expenses
26/02/2016	DCC	DD11 037	16,746.82	DD11 037	Salaries - February
26/02/2016	D Mills	DD11 038	250.00	DD11 038	Prints for art Exhibition
29/02/2016	Amazon	DD11 039	155.96	DD11 039	Unidentified
01/03/2016	M Eglinton	101969	200.00	12 002	Strictly Ballroom-Jan/Feb
01/03/2016	Entertainment Unlimited	101970	1,566.00	12 003	Benidorm tickets paid over
01/03/2016	Miko Coffee	101971	92.42	12 004	Espresso beans
01/03/2016	Geordies Signs	101972	72.00	12 005	Afternoon Tea banner
01/03/2016	LWC North East	101973	550.03	12 006	Cider, lager
01/03/2016	Normans of Billingham Ltd	101974	9.02	12 007	Display cable
01/03/2016	Nortumbria Coalition Against C	101975	186.00	12 008	DBS Enhanced checks
01/03/2016	Stanley Travel (North East) Lt	101976	370.00	12 009	Catchgate School/Junior School
01/03/2016	ITC Service Ltd	DD12 001	10.80	DD12 001	Printer maintenance
01/03/2016	Various MIFs+Petty Cash	DD12 002	150.00	DD12 002	MIF Bla, Joyce, Rose
01/03/2016	Civic Hall Petty Cash	DD12 002	200.00		Top up
02/03/2016	Vodafone	DD12 003	59.58	DD12 003	Mobile phones
02/03/2016	Various	DD12 004	113.00	DD12 004	Ticket refunds-One & Only
02/03/2016	Facebook	DD12 005	7.84	DD12 005	Facebook - Promotion
02/03/2016	Facebook	DD12 006	60.49	DD12 006	Facebook - Promotion
03/03/2016	Various	DD12 007	400.00	DD12 007	MIF 401
04/03/2016	Various	DD12 008	130.00	DD12 008	MIF 401

INCLUDED
IN
FEBRUARY

INCLUDED
IN
FEBRUARY

At : 11:21

Current Bank A/c

List of Payments made between 23/02/2016 and 31/03/2016

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
04/03/2016	Paypal Diary Dist	DD12 009	9.87	DD12 009	2017 Diary
07/03/2016	nPower Northern	DD12 010	1,154.80	DD12 010	Electricity - to 31 January 16
07/03/2016	Barclays Bank	DD12 011	123.68	DD12 011	Bank charges
08/03/2016	Adobe ID Creative	DD12 012	14.29	DD12 012	Subscription
10/03/2016	Brake Bros Ltd	101977	383.78	12 010	Catering supplies
10/03/2016	Durham County Council	101978	247.12	12 011	Trade waste - January 2016
10/03/2016	Gary Hall Building Limited	101979	27,700.00	12 012	57 Upvc windows, pointing, etc
10/03/2016	Geordies Signs	101980	72.00	12 013	Banner - Glen McCrory
10/03/2016	ITC Service Ltd	101981	400.68	12 014	IT services
10/03/2016	Main Brothers DIY	101982	723.96	12 015	Worktops, etc in changing rms
10/03/2016	Washington Supplies	101983	175.13	12 015	Toilet rolls, towels, mops etc
11/03/2016	Barclays	DD12 013	500.00	DD 12 013	MIF 406
11/03/2016	Booker	DD12 014	527.25	DD12 014	Soft drinks, spirits
14/03/2016	Durham County Council	101968	3,429.60	12 001	Flooring in Main Hall
14/03/2016	Beamish Comm'ty Football Club	101984	675.00	12 017	MIF 423
14/03/2016	British Gas	DD12 015	579.26	DD12 015	Gas - to 18 February 16
14/03/2016	Vinyl Lettering	DD12 016	26.34	DD12 016	Opening hours sign
14/03/2016	Amazon	DD12 017	29.01	DD12 017	Fist aid supplies
15/03/2016	Microsoft	DD12 018	35.00	DD12 018	Office 365 subscription
15/03/2016	Amazon	DD12 017	-29.01	DD12 017	Fist aid supplies
15/03/2016	Amazon	DD12 017	27.30	DD12 017	5 Accident report books
15/03/2016	Amazon	DD12 019	29.01	DD12 019	First aid supplies
15/03/2016	Post Office Counters	DD12 020	126.00	DD12 020	Stamps
15/03/2016	Butterwick Trees CIC	101985	9,000.00	12 018	Compost/plants for Kyo-MIF432
15/03/2016	CDALC	101986	90.00	12 019	Managing Events-AS/JH/BH
15/03/2016	David Brown Transport	101987	396.04	12 020	MIF 424
15/03/2016	Durham County Council	101988	303.46	12 021	Bus Station advertising
15/03/2016	G Fletcher	101989	480.00	12 022	Audit work-Jan/Feb 16
15/03/2016	Graphic Print	101990	218.00	12 023	80 Posters and 150 flyers
15/03/2016	ITC Service Ltd	101991	190.15	12 024	Copying charges
15/03/2016	Main Brothers DIY	101992	171.47	12 025	Fuses, washers etc
15/03/2016	Newsquest Media Group	101993	161.88	12 026	Job advertisements - 3 March 16
15/03/2016	Technogrid Ltd	101995	96.00	12 028	Cash register maintenance
15/03/2016	Trade UK Account	101994	79.98	12 027	Roughneck landscaping rake 36
16/03/2016	PWLB	DD12 021	12,166.00	DD12 021	Loan repayment-2nd instalment
16/03/2016	British Telecom	DD12 022	25.33	DD12 022	Broadband line
17/03/2016	British Telecom	DD12 024	281.18	DD12 024	Broadband and Alarm lines
17/03/2016	Jansen Display Ltd	DD12 023	41.30	DD12 023	Brochure holders
17/03/2016	Jansen Display Ltd	DD12 023	11.84	DD12 023	Shipping omitted from invoice
17/03/2016	Jansen Displays	DD12 023	0.10	DD12 023	Adjustment
18/03/2016	DCC	DD12 025	8,414.32	DD12 025	Salary deductions - February
18/03/2016	DCC	DD12 025	-2.00	DD12 025	Adjustment
21/03/2016	Worldpay	DD12 026	104.73	DD12 026	Card machine rental

At : 11:21

Current Bank A/c

List of Payments made between 23/02/2016 and 31/03/2016

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
21/03/2016	Civic Hall Petty Cash	DD12 027	380.00		Top up
22/03/2016	B & M Stocktakers	101996	70.00	12 029	Stocktake to 29 Feb 2016
22/03/2016	Chris Boundey	101997	100.00	12 030	Photo Competition Prize
22/03/2016	Durham County Council	101998	102.68	12 031	DCC telephony charges-final
22/03/2016	Susan Hall	101999	54.00	12 032	Art sales income paid over
22/03/2016	John Elliott	102000	45.00	12 032	Art sales income paid over
22/03/2016	FX Productions	102001	122.47	12 033	Cancelled MMA event
22/03/2016	Graphic Print	102002	585.00	12 034	2000 Whats On booklets
22/03/2016	Pioneer Foods	102003	151.31		Salt,pepper,sugar,milk,cream
22/03/2016	Safe & Sure Fire Protection Lt	102004	353.16	12 036	Service & parts-Fire Equip
22/03/2016	Spoton Displays Ltd	102005	324.58	12 037	3 PVC Banners
22/03/2016	Stanley Travel (North East) Lt	102006	70.00	12 038	Coach hire-S Stanley Junior Sc
22/03/2016	Craghead Develop. Trust	102007	200.00	12 039	MIF 407
22/03/2016	Peoples Arts Comm Studio	102008	200.00	12 040	MIF 409
22/03/2016	Joicey Gardens Res. Assn	102009	150.00	12 041	MIF 420
22/03/2016	Quaking Houses Village Hall As	102010	500.00	12 042	MIF 421
22/03/2016	Tanfield Lea Partnership	102011	390.00	12 043	MIF 430
22/03/2016	Asda Superstore	DD12 028	0.75	DD12 028	Milk
23/03/2016	Npower	DD12 029	92.96	Dd12 029	Electricity supply
24/03/2016	DCC	DD12 030	16,735.81	DD12 030	March salaries
29/03/2016	Booker	DD12 031	985.14	DD12 031	Spirits, soft drinks, snacks
30/03/2016	BOC manchester	DD12 032	107.76	DD12 032	Suregas,suremix
31/03/2016	Crinnions of Lanchester	102012	1,042.50	12 044	Buffet for 30 people at £6.25
31/03/2016	Crystal View	102013	25.00	12 045	Window cleaning March 2016
31/03/2016	Durham County Council	102014	21.20	12 046	Telephony charges - final
31/03/2016	Graphic Print	102015	90.00	12 0047	2000 A5 Flyers Indian dance
31/03/2016	Hi-Lights	102016	3,441.36	12 049	Repairs to sound, light system
31/03/2016	Cllr G Graham	102022	57.17	12 055	Coll boxes-Armed Forces Day
31/03/2016	CAOS	102023	1,300.00	12 058	Swinging 60s ticket income
31/03/2016	JM Service	102017	116.00	12 050	Call out/ repair water leak
31/03/2016	Newsquest Media Group	102018	210.00	12 051	Durham Advertiser-17 Mar
31/03/2016	Normans of Billingham Ltd	102019	7.79	12 052	A4 White card
31/03/2016	Solar 1 Electrical Ltd	102020	504.00	12 053	Repair btry pack,refrig unit
31/03/2016	FX Productions	102021	122.47	12 054	Cage fighting 26 March
31/03/2016	ITC Service Ltd	102023	400.68	12 057	Maintenance router, network,
31/03/2016	Main Brothers DIY	102025	801.05	12 057	Materials

Total Payments	<u>143,479.79</u>
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LESS

included in february

29,120.40

114,359.39

Date: 05/04/2016

Stanley Town Council

Page No: 1

Time: 11:37

Cash Book No : 1

User : DS

Current Bank A/c

Receipts received between 01/03/2016 and 31/03/2016

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked on : 07/03/2016	30.92						
INC12 006	Barclays Bank	30.92			4998	500	30.92	Loyalty reward
	Banked on : 08/03/2016	223.30						
INC12 001	Various	223.30		37.22	1010	500	16.67	Cash receipts to 8 March
					1000	500	82.50	Cash receipts to 8 March
					1000	500	-16.67	Cash receipts to 8 March
					1020	510	101.92	Cash receipts to 8 March
					4104	500	1.66	Cash receipts to 8 March
	Banked on : 08/03/2016	414.80						
INC12 001	Various	414.80			1005	500	414.80	Cash receipts to 8 Mar-No
	Banked on : 08/03/2016	438.80						
INC12 003	Various	438.80			1005	500	438.80	Cash receipts to 14 Mar-
	Banked on : 08/03/2016	23.20						
INC12 001	Various	23.20		3.87	1000	500	19.33	Cash receipts to 8 Mar-
	Banked on : 10/03/2016	250.00						
INC12 007	K Rutherford	250.00		41.67	1010	500	208.33	Room hire
	Banked on : 10/03/2016	54.00						
INC12 008	J Watson	54.00		9.00	1010	500	45.00	Room hire
	Banked on : 14/03/2016	200.00						
INC12 002	Various	200.00			1090	110	90.00	Sale of equipment
					1028	500	110.00	Sale of art
	Banked on : 14/03/2016	1,529.80						
INC12 003	Various	1,529.80		254.97	1010	500	1,010.00	Cash receipts to 14 March
					1000	500	56.25	Cash receipts to 14 March
					1000	500	-16.67	Cash receipts to 14 March
					1020	510	219.42	Cash receipts to 14 March
					4104	110	5.83	Cash receipts to 14 March
	Banked on : 14/03/2016	46.20						
INC12 003	Various	46.20		7.70	1000	500	38.50	Cash receipts to 14 Mar-
	Banked on : 21/03/2016	72.00						
INC12 009	CAB	72.00		12.00	1010	500	60.00	Room hire
	Banked on : 22/03/2016	100.00						
	Sales Recpts Page 0	100.00	100.00		100			Sales Recpts Page 0
	Banked on : 22/03/2016	-100.00						
ADJ	Various	-100.00	-100.00		100			Adjustment
	Banked on : 24/03/2016	15.00						
INC12 009	Dickies Nutz Ltd	15.00		2.50	1020	510	12.50	Sales
	Banked on : 24/03/2016	192.00						
Sub Total Carried Forward		3,490.02	0.00	368.93			2,929.09	

Date: 05/04/2016

Stanley Town Council

Page No: 2

Time: 11:37

Cash Book No : 1

User : DS

Current Bank A/c

Receipts received between 01/03/2016 and 31/03/2016

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
INC12 010	GBS Re Durham	192.00		32.00	1010	500	160.00	Room hire
	Banked on : 29/03/2016	7,378.08						
INC12 004	Various	7,378.08		1,229.68	1020	510	5,453.82	Cash receipts to 29 March
					1010	500	661.67	Cash receipts to 29 March
					1000	500	47.92	Cash receipts to 29 March
					1000	500	-16.67	Cash receipts to 29 March
					4104	500	1.66	Cash receipts to 29 March
	Banked on : 29/03/2016	1,382.10						
INC12 005	Various	1,382.10		230.35	1020	510	454.25	Cash receipts to 29 March
					1010	500	675.00	Cash receipts to 29 March
					1000	500	32.08	Cash receipts to 29 March
					1000	500	-16.67	Cash receipts to 29 March
					4104	500	2.09	Cash receipts to 29 March
					1028	500	5.00	Sale of cushion
	Banked on : 29/03/2016	1,314.40						
INC12 004	Various	1,314.40			1005	500	1,314.40	Cash receipts to 29 Mar-
	Banked on : 29/03/2016	71.60						
INC12 004	Various	71.60		11.93	1000	500	59.67	Cash receipts to 29 Mar-
	Banked on : 30/03/2016	565.20						
INC12 011	DCC	565.20		94.20	1010	500	471.00	Room hire
	Banked on : 31/03/2016	2,022.39						
INC12 005	Various	2,022.39		337.06	1010	500	1,518.67	Card receipts to 31 Mar-
					1000	500	122.50	Card receipts to 31 Mar-
					1028	500	4.99	Bird cage
					4075	500	33.33	Advert in Whats On
					4104	500	5.84	Card receipts to 31 Mar-
	Banked on : 31/03/2016	2,123.70						
INC12 005	Various	2,123.70			1005	500	2,123.70	Card receipts to 29 Mar-
	Banked on : 31/03/2016	185.30						
INC12 005	Various	185.30		30.88	1000	500	154.42	Card receipts to 31 Mar-
Total Receipts :		18,532.79	0.00	2,335.03			16,197.76	

Add:

1,366.44

Excluded from february

20,399.23



5 April 2016
 Mr John Robin Tunstall
 Email: No address currently held
 Work Email: No address currently held
 Work Tel: 01759 302027

Transactions

BUSINESS FREE AUTO TRANS

20-33-51 43231674

Available balance	£16,672.65
Last night's balance	£19,025.45
Overdraft limit	£0.00

Showing 154 transactions between 26/02/2016 and 31/03/2016

[Don't recognise a transaction?](#)

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[Download PDF](#)

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Date	Description	Money In	Money Out	Balance
31/03/2016	MV- 76951073 -2403	£100.00		£20,151.49
31/03/2016	MV- 76951073 -2603	£37.00		£20,051.49
31/03/2016	MV- 76950763 -2403	£100.00		£20,014.49
31/03/2016	102005		-£324.58	£19,914.49
31/03/2016	102003		-£151.31	£20,239.07
31/03/2016	102002		-£585.00	£20,390.38
31/03/2016	101997		-£100.00	£20,975.38
31/03/2016	101990		-£218.00	£21,075.38

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Transactions

Active Saver 20-33-51 93186547

Available balance	£470,000.00
Last night's balance	£470,000.00
Overdraft limit	n/a
Emergency Borrowing	n/a

Showing 3 transactions between 15/03/2016 and 21/03/2016

Date	Description	Money in	Money out	Balance
21/03/2016	Funds Transfer 203351 43231674 DWS - 21 MAR 16 FT		-£20,000.00	£470,000.00
21/03/2016	Funds Transfer 203351 43231674 DWS - 21 MAR 16 FT		-£10,000.00	£490,000.00
15/03/2016	Funds Transfer 203351 43231674 DWS - 14 MAR 2016 FT		-£25,000.00	£500,000.00

Need to view older transactions?

If you have registered for online statements, then follow the link to view them
 If you don't have online statements, then statements may still be visible in Barclays Cloud It
 If you can't find the relevant statement/transactions online, you can order a copy statement

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Bank Reconciliation Statement as at: 31/03/2016 for Cash Book 1 Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Savings Account	31/03/2016	9	470,000.00
Current Bank Account	31/03/2016		20,151.49
			490,151.49

<u>Unpresented Cheques (Minus)</u>	<u>Amount</u>
06/08/2015 101635 Catchgate RAOB Club & Inst	300.00
26/10/2015 101776 South Moor Police Station	50.00
12/11/2015 101805 Newsquest Media Group	366.00
08/12/2015 101854 The Seasonal Group	30.50
19/01/2016 101899 AA Hygiene	135.20
23/02/2016 101965 Marian Door Services	130.80
15/03/2016 101985 Butterwick Trees CIC	9,000.00
15/03/2016 101986 CDALC	90.00
15/03/2016 101992 Main Brothers DIY	171.47
22/03/2016 101996 B & M Stocktakers	70.00
22/03/2016 101998 Durham County Council	102.68
22/03/2016 101999 Susan Hall	54.00
22/03/2016 102000 John Elliott	45.00
22/03/2016 102004 Safe & Sure Fire Protection Lt	353.16
22/03/2016 102007 Craghead Develop. Trust	200.00
22/03/2016 102008 Peoples Arts Comm Studio	200.00
22/03/2016 102009 Joicey Gardens Res. Assn	150.00
22/03/2016 102010 Quaking Houses Village Hall As	500.00
22/03/2016 102011 Tanfield Lea Partnership	390.00
31/03/2016 102012 Crinnions of Lanchester	1,042.50
31/03/2016 102013 Crystal View	25.00
31/03/2016 102014 Durham County Council	21.20
31/03/2016 102015 Graphic Print	90.00
31/03/2016 102016 Hi-Lights	3,441.36
31/03/2016 102022 Cllr G Graham	57.17
31/03/2016 102023 CAOS	1,300.00
31/03/2016 102017 JM Service	116.00
31/03/2016 102018 Newsquest Media Group	210.00
31/03/2016 102019 Normans of Billingham Ltd	7.79
31/03/2016 102020 Solar 1 Electrical Ltd	504.00
31/03/2016 102021 FX Productions	122.47
31/03/2016 102023 ITC Service Ltd	400.68
31/03/2016 102025 Main Brothers DIY	801.05
	20,478.03
	469,673.46

Receipts not Banked/Cleared (Plus)

Bank Reconciliation Statement as at: 31/03/2016 for Cash Book 1 Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
			0.00
			469,673.46
			469,673.46
			0.00

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
100	Debtors			360.00	
105	VAT Control A/c			8,587.55	
110	Prepayments			1,776.67	
200	Current Bank A/c			469,673.46	
201	Civic Hall Petty Cash			3,103.61	
202	Civic Hall Refunds Float			750.00	
205	Office Petty Cash			690.07	
220	Civic Hall Float			1,720.00	
310	General Reserves				475,884.78
315	EM Reserve - Front Street				125,000.00
500	Creditors			76.44	
510	Accruals				9,132.25
999	Sales Ledger Suspense A/c				300.00
1000	Ticket Sales Retained	500	Civic Hall		7,490.06
1005	Ticket Sales Non Retained	500	Civic Hall		34,516.35
1010	Hall Hire	500	Civic Hall		57,660.20
1011	Hall Hire - Concessionary	500	Civic Hall		2,847.00
1020	Bar Takings	510	Civic Hall Bar		49,452.82
1028	Resale Items	500	Civic Hall		360.93
1050	Interest	110	Administration		2,880.18
1060	Rent Income	305	PACT House		2,000.00
1081	Donations	500	Civic Hall		500.00
1090	IT - Sale of Equipment	110	Administration		300.00
1176	Precept	111	Precept		631,565.00
1177	LCTRS Grant	111	Precept		135,095.00
4000	Direct Salaries	101	Staffing	148,441.48	
4000	Direct Salaries	500	Civic Hall	134,681.60	
4005	Casual Staff	500	Civic Hall	13,044.62	
4008	Training	101	Staffing	140.00	
4008	Training	500	Civic Hall	260.00	
4009	Clothing Costs	500	Civic Hall	408.85	
4010	Payroll SLA	101	Staffing	1,491.42	
4011	Travel & Subsistence	500	Civic Hall	140.99	
4012	Recruitment	101	Staffing	253.29	
4012	Recruitment	500	Civic Hall	389.90	
4013	HR Advice & Support	101	Staffing	950.00	
4020	DBS Checks	200	Democracy	177.00	
4049	Rent	305	PACT House	11,263.00	
4050	Rates	500	Civic Hall	7,680.00	
4051	Water Rates	305	PACT House	43.68	
4051	Water Rates	500	Civic Hall	4,484.00	
4052	Electricity	305	PACT House	2,396.91	

STANLEY TOWN COUNCIL

Meeting: Finance and General Purposes Committee, 13 April 2016

From: D Shingleton, Finance Manager

Subject: EVENTS – FINANCIAL PERFORMANCE

1. Members, and in particular Councillor David Marshall, have asked for some considerable time for a report on the financial performance of events at the Civic Hall. Since the Council took over the Hall on 1 August 2013 there has been a considerable number of events held here, including shows, pantomimes, meetings, weddings, parties, classes etc. It is impractical to provide details of all of these events. However, I have selected what I hope Members consider to be a representative sample of events held over the fifteen months period from 1 January 2015 to date, and details are shown in appendix 1.
2. In considering financial performance I have taken into account the following elements.

Income

3. The two main elements of income are receipts from hire of the relevant room and from sales at the bar, both exclusive of VAT. In the case of some shows, the Council receives all ticket money and pays over a proportion to the organisers after deducting the charge for rooms used.

Expenditure

4. In considering the cost of events there are the marginal costs involved in holding the event and the cost of stock sold at the bar, again both exclusive of VAT. Marginal costs are those incurred specifically as a result of the event being held. A good example is the cost of casual staff and additional costs incurred in cleaning after an event. No other staff are paid overtime. It could also be argued that the additional cost of electricity, water, gas etc incurred through keeping the building open for an event when it would otherwise be closed should also be included. For example, the christening held on 22 February 2015 was a Sunday when the building would normally be closed. However, these are difficult to calculate and in any case are likely to be low.
5. The total estimated cost for a year for electricity, gas and water is £17,000. Based on a six day week, this equates to about £54 per day or around £5.40 per hour, based on a twelve hour day Tuesday to Friday, an eight hour day Monday and a four hour day Saturday. I realise that this is not very exact but without meters it is virtually impossible to calculate. However, even if a figure of £5.40 per hour was

used to estimate marginal costs for events held, it would not make a significant difference to the financial performance of the events shown.

Conclusion

6. The opening of the bar significantly contributes to the profitability of an event. Three of the events on the appendix attached are where the bar was not available. The income shown is from booking fees and, as the events were held during the day, no additional costs were incurred.
7. The figures show that in all cases a significant surplus was made, with the help of income from the bar. Overall, the events highlighted are showing a surplus of almost exactly double the cost.
8. Now that we are in the new financial year, I will discuss with the Civic Hall Manager the introduction of a system to monitor the performance of this year's events and report quarterly to the Committee.

Recommendation

9. I RECOMMEND that Members note the situation regarding the financial performance of the events shown and agree to a quarterly report for future events.

Derek Shingleton
Finance Manager

BOOKINGS - FINANCIAL PERFORMANCE

Item 8 - Attachment O

DATE	EVENT	BOOKING FEES	BAR TAKE Exc VAT	TOTAL INCOME	COST OF BAR STOCK SOLD	CASUAL STAFF COSTS	OTHER COSTS	TOTAL COSTS	SURPLUS (+) OR DEFICIT (-)	SURPLUS AS % OF COST
17.1.15	18th Birthday Party	£212.50	£247.25	£459.75	£111.02	£26.80		£137.82	£321.93	233.6
01.2.15	50th Birthday Party	£125.00	£472.50	£597.50	£212.15	£60.30		£272.45	£325.05	119.3
03-06.2.15	Aladdin	£1,470.00	£1,149.88	£2,619.88	£516.30	£134.00		£650.30	£1,969.58	302.9
08.2.15	American Wrestling	£408.33	£353.42	£761.75	£158.69	£60.30		£218.99	£542.76	247.8
20.2.15	North Road Gym	£350.00	£1,599.00	£1,949.00	£717.95	£134.00		£851.95	£1,097.05	128.8
22.2.15	Christening	£75.00	£190.96	£265.96	£85.74	£13.40		£99.14	£166.82	168.3
05.3.15	Ladies Bowls	£41.67	£107.58	£149.25	£49.16	£53.60		£102.76	£46.49	45.2
07.3.15	MMA	£500.00	£3,616.75	£4,116.75	£1,652.85	£294.80		£1,947.65	£2,169.10	111.4
10.4.15	Memory Lane	£720.83	£227.50	£948.33	£98.28	£80.40		£178.68	£769.65	430.7
11.4.15	Wes Fagan Boxing	£416.67	£1,633.08	£2,049.75	£705.49	£241.20		£946.69	£1,103.06	116.5
08-09.5.15	Pinocchio	£516.67	£578.58	£1,095.25	£254.58	£40.20		£294.78	£800.47	271.5
11-14.5.15	The Wedding Singer	£1,106.25	£985.08	£2,091.33	£433.44	£80.40		£513.84	£1,577.49	307.0
23.5.15	Renolds Wedding	£1,398.33	£1,145.67	£2,544.00	£504.09	£214.00		£718.09	£1,825.91	254.3
26-29.5.15	Learning Concepts	£320.00	£0.00	£320.00	£0.00	£0.00		£0.00	£320.00	
26.6.15	Sylvia Dance Show	£385.00	£421.92	£806.92	£178.89	£40.20		£219.09	£587.83	268.3
17-18.5.15	Potens (Workshop)	£133.33	£0.00	£133.33	£0.00	£0.00		£0.00	£133.33	
22.08.15	Penfold Wedding	£179.17	£1,795.17	£1,974.34	£728.84	£160.80		£889.64	£1,084.70	121.9
06.11.15	Real Lives, Real Choices	£116.67	£33.42	£150.09	£13.40	£13.40		£26.80	£123.29	460.0
17-21.11.15	Sleeping Beauty	£1,581.25	£1,189.33	£2,770.58	£476.92	£120.60		£597.52	£2,173.06	363.7
01-05.12.15	Miracle on 34th Street	£1,458.33	£2,034.83	£3,493.16	£913.64	£134.00		£1,047.64	£2,445.52	233.4
08.12.15	North Road Gym	£673.33	£741.33	£1,414.66	£275.03	£107.20		£382.23	£1,032.43	270.1
10.12.15	Stanley Childrens Centre	£130.00	£0.00	£130.00	£0.00	£0.00		£0.00	£130.00	
12.12.15	MMA	£661.67	£4,307.92	£4,969.59	£1,598.24	£294.80		£1,893.04	£3,076.55	162.5
2.2.16	Funeral	£75.00	£54.42	£129.42	£20.24	£20.10		£40.34	£89.08	220.8
13.2.16	Benidorm Party	£326.25	£807.50	£1,133.75	£300.39	£70.35		£370.74	£763.01	205.8
16.2.16	Suzanne Gill	£271.67	£218.42	£490.09	£81.25	£20.10		£101.35	£388.74	383.6
		£13,652.92	£23,911.51	£37,564.43	£10,086.58	£2,414.95	£0.00	£12,501.53	£25,062.90	200.5

REQUEST FOR COMMITTEE / FULL COUNCIL FUNDING

Name of Delivery Organisation	Durham Money Advice Centre, part of Durham Christian Partnership Ltd
Purpose of Funding	Money advice centre to be continued with extended availability, including debt and benefits advice on a drop in and home visits basis
Total Amount Required	£30,000.00
Breakdown of Costs (Elements of Project)	£15300.00 advisor salary including employers NI
	£ 7000.00 administrator salary
	£ 3000.00 staff management and supervision
	£ 1500.00 mileage
	£ 500.00 postage
	£ 380.00 stationery and printing
	£ 300.00 insurance
	£ 475.00 phones (mobile phone and land line)
	£ 495.00 CMA affiliation
	£ 350.00 training
	£ 700.00 publicity, miscellaneous and contingency

Applicants Details

Project Manager / Lead Officer	Isla Biggs
Position Held on Organisation	Project Manager
Telephone Number	0191 3037514
Address	3 Fram Well House, Framwelgate, Durham. DH1 5SU
Email Address	isla@moneyadvisedurham.org.uk
Cheque to be made Payable to	Durham Christian Partnership Money Advice

**PLEASE ATTACH A QUOTE / EVIDENCE OF COSTINGS TO THIS APPLICATION
(i.e. letter headed quote or price list from reputable supplier)**

Done

1. **Conditions of funding**

1) Simplified Terms and Conditions:

- a) Your application sets out full details of the estimated eligible costs. Funding will only be payable in respect of money spent on the approved project. Any money spent prior to the date of any Funding Offer may be ineligible. The funding must be spent within a timescale agreed with the Council and the delivery organisation.
- b) Any significant change to the project as described in the application must be agreed in advance by the Responsible Finance Officer.
- c) Stanley Town Council reserves the right to vary the amount of funding payable where there have been such changes.
- d) Stanley Town Council reserves the right to reduce the amount of funding if the total amount spent on the project is less than the estimated total in the Funding Offer.
- e) A monitoring report must be submitted within 6 months of the date of receipt of funding. The monitoring form will be sent to you with payment, and it is designed to collect financial and non-financial details to enable progress to be monitored.

2) Eligible Project Costs:

- a) The delivery organisation agrees that the funding must be used on the Project and must not be used for:
 - i. Payment for unfair dismissal or redundancy to staff.
 - ii. Expenditure on activities of a political or exclusively religious nature.
 - iii. Expenditure supported from other sources (for example: the total cost of the Project must not be less than the total of ALL Grants, Offers of Funding etc towards its cost).
 - iv. Expenditure on works or activities which any other person or organisation has a statutory duty to undertake.
 - v. Recoverable VAT.
 - vi. Any liability arising out of negligence.
- b) The delivery organisation should contact the RFO at Stanley Town Council (01207 299 109) if there is any doubt as to whether a particular cost is eligible to be paid out of the funding.

3) Breach of Conditions and Recovery:

- a) Stanley Town Council may also reduce, suspend or withhold funding or require all or part of the funding to be repaid, if it is believed that:
 - i. The funding has not been used for the purposes for which it was given.
 - ii. The application form was completed dishonestly or the supporting documents gave false or misleading information.

- iii. Insufficient measures are being taken to investigate and resolve any reported irregularity.
- iv. There are reasonable grounds to believe that it is necessary to protect public money.
- v. There are any other reasons why continuing to fund the Project would be undesirable.

4) Maintaining Records:

- a. The delivery organisation must keep accurate records of activities and outcomes achieved by the project.
- b. These must be available for inspection at any reasonable time by Stanley Town Council.
- c. Up to date accounts must be kept with all invoices, receipts and other relevant documents relating to a claim for payment, such that a clear audit trail can be followed. These must be made available for inspection at any reasonable time.
- d. All receipts for spend must be copied and returned with the claim and monitoring forms when requested; (please only supply copies, not the original receipts).

5) Publicity:

- a. The delivery organisation must ensure that appropriate publicity is given to the approved project wherever practicable by:
 - i. Drawing attention to the benefits and opportunities afforded by the scheme.
 - ii. Appropriate reference to the Stanley Town Council funding should be included on any related literature and publicity associated with the project e.g. annual report, posters etc. (with evidence provided to STC).
 - iii. Digital photographs shall be provided (and other audio/visual material if applicable) for use in future Town Council publications such as Town Council News and/or the website etc.

6) Other Matters:

- a. The delivery organisation should ensure that it and anyone acting on its behalf complies with the law for the time being in force in the United Kingdom and in particular:
 - i. Takes all necessary steps to secure health, safety and welfare of all persons involved in the project.
 - ii. Does not unlawfully discriminate against any person on the grounds of sex, disability, race, age or faith.
- b. The delivery organisation should ensure that the project has the necessary authority (legislative or otherwise) for the activity proposed.

7) Insurance:

- a. The delivery organisation will maintain adequate appropriate insurance at all times.
- b. The delivery organisation must keep any assets acquired by the funding in good repair and must make sure that it has adequate insurance for all of them.

8) Financial Arrangements:

- a) The delivery organisation should have a bank account in its own name, or obtain written agreement from STC to use another organisation as an 'accountable body'. Appropriate arrangements should be in place for the management and administration for this account.
- b) The delivery organisation may be required to provide Stanley Town Council with details of all income or profit received in respect of the project.
- c) The delivery organisation must seek advice from the Responsible Finance Officer (01207 299 109) if financial problems appear likely or are actually experienced.
- d) When purchasing equipment and supplies, services etc. the delivery organisation should ensure that it is able to obtain value for money.

2. Acceptance of Funding Award / Offer of Financial Support:

- a) Any queries regarding this offer letter should be referred to the Town Council's Responsible Finance Officer.
- b) Please sign below to show that you have read and understood the Conditions of Funding above

Name ISLA BIGGS Signature



- c) A copy of these Conditions will be sent to you with your cheque