



Stanley Town Council

NOTICE OF MEETING

I hereby give notice that a meeting of the Finance and General Purposes Committee of Stanley Town Council will be held on Tuesday, the 8th March 2022 at 6.30pm at Stanley Civic Hall.

TO ALL MEMBERS of STANLEY TOWN COUNCIL FINANCE AND GENERAL PURPOSES COMMITTEE

G Binney*
A Jones
J Nicholson

A Hanson§
J Kane
D Tully

H Clark
J McMahon
O Milburn∞

L Ferry
S McMahon
A Clegg∞

*Chairman § Vice-Chairman ∞Ex-Officio

You are hereby summoned to attend a meeting of the Finance and General Purposes Committee of Stanley Town Council to be held in Stanley Civic Hall, Front Street, Stanley, DH9 0NA, on Tuesday the 8th March 2022 at 18.30 in order to transact the following business:

Yours sincerely,

Helen Richardson
Town Clerk
1st March 2022

Please turn off all mobile phones or set to silent mode
Please refer to the Policy for recording proceedings

A G E N D A

1 APOLOGIES FOR ABSENCE

To **RECEIVE** any apologies and reasons for absence.

2 DECLARATIONS OF INTEREST

Members are invited to **DECLARE** disclosable pecuniary interests and other interests, along with the nature of those interests, in relation to any item on this agenda.

3 PROCEDURAL AND APPROPRIATE ANNOUNCEMENTS FROM THE CHAIR

To **RECEIVE** announcements from the Chair or Town Clerk.

4 PUBLIC PARTICIPATION

An adjournment will be allowed at the direction of the Chairman to allow for public comment and response in relation to items on this agenda or to consider written questions from the public submitted in advance of the meeting (*Individuals will be permitted a maximum of three minutes each. Total time for this session is limited to fifteen minutes*).

5 CONFIRMATION OF MINUTES (ATTACHMENT A)

To **APPROVE** as a correct record and sign the minutes of the Finance and General Purposes Committee meeting held on 15th February 2022.

6 ACCOUNTS FOR PAYMENT & BANK RECONCILIATION

Statutory Basis: Accounts & Audit (England) Regulations 2011

December 2021

Schedule of Payments	(ATTACHMENT B)
Schedule of Receipts	(ATTACHMENT C)
Bank Reconciliation & Bank Balances	(ATTACHMENT D)

Committee is requested to **CONSIDER** the attached information and:

- (i) **APPROVE** the payment of accounts for December 2021; and
- (ii) **NOTE** the Bank Reconciliation for December 2021.

7 BUDGET MONITORING REPORT (ATTACHMENT E)

Committee is requested to **NOTE** the budget monitoring report for Quarter 3 2021/22.

8 INTERNAL AUDIT REPORTS

Committee is requested to **NOTE** the reports from Internal Audit;

- | | |
|--|----------------|
| • Budget setting and budgetary control | (ATTACHMENT F) |
| • Corporate governance arrangements | (ATTACHMENT G) |
| • Income collection and banking | (ATTACHMENT H) |
| • Main accounting | (ATTACHMENT I) |

9 CIVIC HALL REPORT

Committee to **NOTE** the update on the D3 report in respect to the Civic Hall.

10 EVENTS 2022 (ATTACHMENT J)

Committee is requested to **NOTE** the minutes of the Events Working Group February 2022, and **DICUSS** the options for the Events program 2022 and **DECIDE** which program to recommend for approval.

11 DATE, TIME AND VENUE OF NEXT MEETING

Tuesday 12th April 2022, 6.30pm, Stanley Civic Hall.

In accordance with the Public Bodies (Admission to Meetings) Act 1960, members of the public and press are welcome to attend the meeting. Members of the public will only be permitted to speak at the beginning of the meeting during Public Participation.

MINUTES of the SPECIAL FINANCE AND GENERAL PURPOSES MEETING of STANLEY TOWN COUNCIL held at Stanley Civic Hall on Tuesday 15th February 2022 at 6.30pm

PRESENT: G Binney* H Clark A Clegg A Hanson
 A Jones S McMahon O Milburn D Tully
 J Kane J McMahon L Ferry J Nicholson

*Chairman

OFFICERS: Stuart Wardle (Interim Town Clerk)
 Alan Tubman (Deputy Town Clerk)
 Helen Richardson (Town Clerk)
 Nicola James (Events & Admin Support Officer)
 Ann Barry (Finance Officer)

198 APOLOGIES FOR ABSENCE

Members **ACCEPTED** apologies for absence from Cllr J Kane.

199 DECLARATIONS OF INTEREST

None

200 PROCEDURAL AND APPROPRIATE ANNOUNCEMENTS FROM THE CHAIR

The Deputy Town Clerk noted the West Stanley Memorial remembrance event will be taking place outside of North Durham Academy tomorrow 16 Feb 2022.

201 PUBLIC PARTICIPATION

No members of the public were present and no questions had been received in advance.

202 CONFIRMATION OF MINUTES

It was proposed by Cllr A Clegg, seconded by Cllr J McMahon & **RESOLVED** that the minutes from the Finance & General Purposes Committee held on 14 December 2021 and 11 January 2022 be **APPROVED** and signed as a correct record.

203 ACCOUNTS FOR PAYMENTS & BANK RECONCILIATION

It was proposed by Cllr A Hanson, seconded by Cllr S McMahon and **RESOLVED** that the Committee **APPROVES** the payment of accounts for November & December 2021, and **NOTES** the bank reconciliation for November and December 2021.

204 DOUBLE TAXATION

The Interim Town Clerk noted that there is a lot of work to be done within the process discussed at the CDALC meeting last week. Members **AGREED** that the Council will go through the process and contribute, and wait to see what the end result will be.

205 BUDGET 2022/23

Cllr Ferry raised a concern with the agreed raise in the Town Councils precept following the latest impact of Gas and Electric costs rising. Cllr Ferry suggested the budget be revisited. It was advised that this was only possible with a signed motion from 11 Members. The discussion was **NOTED**.

206 EVENTS 2022

Committee **RECIEVED** the minutes of the Events Working Group on 19th January 2022.

Following advise from the The Deputy Town Clerk and Interim Town Clerk Committee **AGREED** that the current events contract be rolled over for 2022 and reviewed before agreeing future contracts.

207 GOVERNANCE WORKING GROUP

Committee **RECIEVED** the minutes of the Governance Working Group on 4th February 2022 and **APPROVED** the following amended policies:

1. Appeals policy
2. Publicity policy
3. Code of Conduct for Members

208 DATE AND TIME OF NEXT MEETING

Tuesday, 8th March 2022, 6.30 pm Civic Hall, Stanley.

Invoice Date	Centre	A/C	Invoice Number	Ref No	Supplier A/c Name	Amount	Analysis Description
Stanley Town Council (101)							
Office Accommodation (105)							
Administration (110)							
26/11/2021	110	4111	1	5154	GORDAN FLETCHER	520.00	Internal Audit
26/11/2021	110	4999	EPAYMENTS	5159	BARCLAYS	16.15	Oct/Nov E Payments
26/11/2021	110	4999	MIXEDPAYMENTS	5160	BARCLAYS	43.16	Oct/Nov Mixed
11/12/2021	110	4106	0-232143	5187	LOYVERSE	20.00	Till Subscription
30/11/2021	110	4105	264900	5192	DOCUMENTSOLUTIONS	47.27	November 21 Photocopies
Publicity (115)							
28/11/2021	115	4205	1858	5162	CREO	500.00	November 2021 Monthly PR
01/12/2021	115	4205	1982	5183	JAK	150.00	December Advert Booking
02/11/2021	115	4075	1334970	5203	PRINTMEIT	140.00	Advertising
Democracy (200)							
Services (300)							
Pact House (305)							

AP Community Room (307)							
07/12/2021	307	4065	178638	5173	SAFE	28.95	AP Hut Fire Extinguisher Servi
06/12/2021	307	4052	IN0001148161	5197	CORONA	16.62	Nov 21 AP Hut Electric
06/12/2021	307	4053	16612315	5206	CORONA	100.57	Nov 21 (E) Gas AP Hut
Warden Service (310)							
07/12/2021	310	4116	252898648	5168	DCCRB	6,385.00	Warden Service Dec 21
Events (320)							
29/11/2021	320	4410	2472	5153	AHILLARY	410.00	Remembrance Day
06/12/2021	320	4439	900355678	5161	DCCRB	2,009.24	Christmas Lights 2021
06/12/2021	320	4439	2479	5167	AHILLARY	9,119.00	Christmas Event Management
06/12/2021	320	4439	IN0001148160	5198	CORONA	9.00	Nov 21 Xmas Tree Kiosk
Environmental Services (350)							
02/12/2021	350	4009	177812	5163	GUSTHARTS	330.94	Maintenance & Clothing
02/12/2021	350	4066	177812	5163	GUSTHARTS	28.69	Maintenance & Clothing
01/12/2021	350	4132	5192	5181	BARNETT	66.00	Winter Tyres
08/12/2021	350	4134	INBLOOM22	5182	INBLOOM	300.00	Entry Fee 2022
01/11/2021	350	4130	677477	5188	DAWSONGRP	450.90	Nov 2021 Van Hire
30/11/2021	350	4131	E2014702682	5191	ALLSTAR	96.49	November 2021 Fuel
01/12/2021	350	4131	DEC2021	5207	ALLSTAR	81.06	Dec 2021 Fuel

Invoice Date	Centre	A/C	Invoice Number	Ref No	Supplier A/c Name	Amount	Analysis Description
Grant Funding (400)							
Civic Hall (500)							
26/11/2021	500	4121	2	5155	GREYMATTER	2,500.00	IT Web Support
26/11/2021	500	4065	571094	5156	P AND N ASSOCIATES	277.00	Fridge Repair
26/11/2021	500	4121	1275	5157	TOTAL	105.00	IT Website Support
06/12/2021	500	4102	40009799	5164	HAGUE	200.00	Tickets - Ticket Machine
07/12/2021	500	4071	178637	5169	SAFE	193.50	Extinguishers Service 2021
09/12/2021	500	4066	618	5171	AMAZON	113.33	Disinfectant Machine
10/12/2021	500	4073	961852	5178	AMAZON	13.33	Covid 19 Face Masks

Schedule of Payments December 2021

ITEM 6 ATTACHMENT B

22/11/2021	500	4077	SIN1908086	5179	PPLPRS	1,934.93	Annual License
10/12/2021	500	4055	20869	5180	WASHINGTON	647.38	Cleaning Materials
10/12/2021	500	4073	169483	5184	AMAZON	149.93	Covid 19 Cleaning
08/12/2021	500	4050	CIVIC HALL 09	5186	DURHAMDD	858.00	December 2021 Business Rates
04/12/2021	500	4053	252683491/21	5189	TOTALGAS	5,656.42	Oct - Nov 21 Gas (A)
06/12/2021	500	4052	253152795/21	5190	TOTALGAS	1,178.92	Nov 21 Electric
30/11/2021	500	4105	264900	5192	DOCUMENTSOLUTIONS	43.55	November 21 Photocopies
04/12/2021	500	4056	Q1374M	5193	BTBUSINESS	37.89	01.12.21 - 28.02.22 BT Alarm
30/11/2021	500	4998	182327595	5194	WORLDPAY	196.19	November 21 Worldpay
30/11/2021	500	4998	182447890	5195	WORLDPAY	19.59	November 2021 Worldpay
30/11/2021	500	4998	182516034	5196	WORLDPAY	57.36	November 2021 World Pay
10/12/2021	500	4104	DEC 21	5199	POSTOFFICE	15.85	Parcel Post
13/12/2021	500	4073	CLEANING	5200	ASDA	10.48	Cleaning material covid 19
01/12/2021	500	4100	224456	5204	ASPIRE	819.00	Nov 21 Tele/IT Charges
04/12/2021	500	4056	Q056DB	5205	BTBUSINESS	39.35	01.12.2021-28.02.2022 BT Alarm
04/12/2021	500	4053	252683491/21 ADJ	5208	TOTALGAS	- 7.50	Oct - Nov 21 Gas (a) Adj
31/12/2021	500	4053	252683491/21	5209	TOTALGAS	8.91	Oct-Nov 21 Gas adj
Civic Hall Bar (510)							
26/11/2021	510	4600	600060143	5158	SAMEDAYBEERS	661.85	Bar Stock
06/12/2021	510	4600	25728	5166	BLUEICE	57.95	Slush Syrup
07/12/2021	510	4600	1356	5172	AMAZON	36.63	Bar Sundries
08/12/2021	510	4600	43775	5174	AMAZON	28.54	Bar Sundries
07/12/2021	510	4600	GB13DV4RKAEUI	5175	AMAZON	25.00	Bar Sundries
07/12/2021	510	4600	GB13D6XUPAEUI	5176	AMAZON	23.32	Bar Sundries
07/12/2021	510	4600	86813	5177	AMAZON	21.27	Bar Sundries
30/11/2021	510	4603	3065824728	5185	BOC	10.35	Nov 21 Boc Charges
19/12/2021	510	4600	PANTO	5201	ASDA	8.20	Bar Sundries
21/12/2021	510	4600	PANTO2	5202	ASDA	6.49	Bar Sundries
Loan Charges (520)							
						36,817.05	Monthly Expenditure Sub Total

Invoice Date	Centre	A/C	Invoice Number	Ref No	Supplier A/c Name	Amount	Analysis Description
Payroll November 2021 Deductions							

Schedule of Payments December 2021

ITEM 6 ATTACHMENT B

	4000	101		STC	4,121.70	
	4000	450		Civic Hall	1,618.07	
	4005	500		Casual Staff	25.60	
	4000	350		Environmental Services	2,885.31	
Payroll December 2021						
	4000	101		STC	8,887.03	
	4000	450		Civic Hall	5,118.51	
	4005	500		Casual Staff	846.10	
	4000	350		Environmental Services	5,383.72	
				SUBTOTAL	28,886.04	Monthly Payroll Total
				TOTAL	65,703.09	Overall Monthly Expenditure

Centre	£ Amount	Transaction Detail
Invoices Paid (Civic Hall) (100)		
100	60.00	N Tweedy
100	50.00	North Road Gym
100	510.00	Swan Kenney
100	390.00	DCC Masterplan
100	220.00	DCC Understanding Autisim
100	660.00	SYP
100	360.00	Adult Learning
100	110.00	U3A
100	360.00	Adult Learning
100	480.00	Adult Learning
100	360.00	Adult Learning
100	393.75	Timeless
100	50.00	Wrestling
100	461.00	West Pelton Primary School
100	173.00	Pact House Film
100	70.00	Greencore Recruitment
100	132.00	U3A
100	240.00	Adult Learning
100	160.00	Adult Learning
100	750.00	Adult Learning
100	720.00	Adult Learning
100	- 66.00	U3A
Administration (110)		
110	1.92	Loyalty Reward
110	8.78	Loyalty Reward
110	58.70	Barclays Interest
Precept (111)		
AP Community Room (307)		
307	8,000.00	Discretionary Restart Grant
Environmental Services (350)		
(450)		
450	2,443.53	DCC - DWP Kickstart
Civic Hall (500)		
500	57.78	20211126 - 20211130 Websales
500	50.67	20211201 - 20211206 Websales
500	14.22	20211201 - 20211206 Websales
500	57.33	20211206 - 20211212 Websales
500	17.78	20211206 - 20211212 Websales
500	226.67	20211213 - 20211222 Websales
500	44.44	20211213 - 20211222 Websales
500	2.67	20211224 Websales
500	0.89	20211224 Websales

500	26.67	20211223 - 20211231 Websales
500	4.44	20211223 - 20211231 Websales
(510)		
510	11.27	20211122 - 20211128 Sumup
510	822.13	20211115 - 20211127 Cash
510	6.97	20211218 - 20211219 Sumup
510	778.88	20211218 - 20211219 Sumup
510	56.46	20211129 - 20211205 Cash
510	144.48	20211220 - 20211224 Sumup Card

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Schedule of Receipts December 2021

510	1538.87	20211220-20211224 Card
Civic Hall Income For Future Shows (530)		
530	104.00	20211118 - 20211128 Card
530	1,356.00	20211126 - 20211130 Websales
530	1,854.00	20211201 - 20211206 Websales
530	48.00	20211129 - 20211205 Card
530	259.00	20211206 - 20211212 Card £259
530	1,610.00	20211206 - 20211212 Websales
530	318.00	20211115 - 20211127 Cash
530	508.00	20211213 - 20211219 Card
530	7,252.00	20211213 - 20211222 Websales
530	50.00	20211205 20211212 Cash
530	52.00	20211224 Websales
530	754.00	20211223 - 20211231 Websales
530	887.50	20211220-20211224 Card
Room Hire Deposits (540)		
Total	36,071.80	

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Date:10/01/2022

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**Bank Reconciliation Statement as at 31/12/2021 for
Cashbook 1 - Current Bank A/c**

Bank Statement Account Name (s)	Statement Date	Page No	Balances
mixed payments account	31/12/2021		29,350.90
Savings Account	31/12/2021		692,051.71
Current Bank Account-e account	31/12/2021		37,024.04
			<hr/>
			758,426.65
Unpresented Cheques (Minus)		Amount	
		<hr/>	
30/11/2021 100036 Christine Dudley		75.00	
30/11/2021 100044 James Michael Crowley		25.00	100.00
			<hr/>
			758,326.65
Receipts not Banked/Cleared (Plus)			
			<hr/>
			0.00
		0.00	<hr/>
			758,326.65
			<hr/>
			758,326.65
			<hr/>
			0.00
Balance per Cash Book is :-			
Difference is :-			



Transactions

Mixed Payments Plan

20-33-51 60189243

Available balance	£29,350.90
Last night's balance	£29,350.90
Overdraft limit	£0.00

 Showing **11** transactions between **01/12/2021** and **24/12/2021** from 01/12/2021 to 31/12/2021

Date	Description	Money in	Money out	Balance
24/12/2021	Credit 43STANLEY 100140	£183.75		£29,350.90
23/12/2021	Counter Credit SumUp Payments Acc PID128440-SUMUP BGC	£56.35		£29,167.15
22/12/2021	Counter Credit SumUp Payments Acc PID128245-SUMUP BGC	£117.03		£29,110.80
21/12/2021	Counter Credit SumUp Payments Acc PID128054-SUMUP BGC	£934.66		£28,993.77
20/12/2021	Counter Credit DURHAM COUNTY COUN 3949648 BGC	£2,443.53		£28,059.11
16/12/2021	Counter Credit SumUp Payments Acc PID127642-SUMUP BGC	£8.36		£25,615.58
14/12/2021	Credit 41STANLEY 100139	£1,524.55		£25,607.22
06/12/2021	Credit Loyalty Reward 13 Oct - 14 Nov	£8.78		£24,082.67
06/12/2021	Debit CHARGES COMMISSION FOR PERIOD 13OCT/14NOV *****		-£43.16	£24,073.89



Transactions

Available balance **£692,051.71**

Last night's balance £692,051.71

Overdraft limit **n/a**

Showing **3** transactions between **08/12/2021** and **31/12/2021** from 04/12/2021 to 03/01/2022

Date	Description	Money in	Money out	Balance
31/12/2021	Credit INTEREST PAID GROSS FOR PERIOD 31DEC/30DEC	£58.70		£692,051.71
22/12/2021	Funds Transfer 203351 43231674 BACS FT		-£20,000.00	£691,993.01
08/12/2021	Funds Transfer 203351 43231674 BACS FT		-£20,000.00	£711,993.01

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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Transactions

Available balance **£37,500.29**

Last night's balance £37,024.04

Overdraft limit **£0.00**

Showing **132** transactions between **01/12/2021** and **31/12/2021** from 01/12/2021 to 31/12/2021

Date	Description	Money in	Money out	Balance
31/12/2021	Counter Credit MV- 76951073 -2412 76951073 BGC	£40.00		£37,024.04
31/12/2021	Counter Credit MV- 76950763 -2412 76950763 BGC	£867.78		£36,984.04
31/12/2021	Counter Credit MV- 02937763 -2512 02937763 BGC	£56.00		£36,116.26
30/12/2021	Counter Credit MV- 76951073 -2312 76951073 BGC	£26.00		£36,060.26
30/12/2021	Counter Credit MV- 76950763 -2312 76950763 BGC	£562.87		£36,034.26
30/12/2021	Counter Credit MV- 02937763 -2412 02937763 BGC	£789.00		£35,471.39
30/12/2021	Direct Debit DOCUMENT SOLUTION 2100 DOC SOL DDR		-£108.99	£34,682.39
29/12/2021	Counter Credit MV- 76951073 -2212 76951073 BGC	£44.00		£34,791.38
29/12/2021	Counter Credit MV- 76950763 -2212 76950763 BGC	£526.55		£34,747.38
	Counter Credit			

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Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		2020/21		2021/22				2022/23		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
101	<u>Stanley Town Council</u>									
	Overhead Expenditure	184,595	159,534	178,885	136,647	177,992	0	157,351	0	0
	Movement to/(from) Gen Reserve	<u>(184,595)</u>	<u>(159,534)</u>	<u>(178,885)</u>	<u>(136,647)</u>	<u>(177,992)</u>		<u>(157,351)</u>		
105	<u>Office Accommodation</u>									
	Overhead Expenditure	3,500	3,000	3,000	750	3,000	0	3,000	0	0
	Movement to/(from) Gen Reserve	<u>(3,500)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(750)</u>	<u>(3,000)</u>		<u>(3,000)</u>		
110	<u>Administration</u>									
	Total Income	0	535	1,300	115	200	0	600	0	0
	Overhead Expenditure	23,250	21,877	29,150	10,577	28,404	0	30,393	0	0
	110 Net Income over Expenditure	-23,250	-21,341	-27,850	-10,462	-28,204	0	-29,793	0	0
6000	plus Transfer from EMR	0	2,893	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(23,250)</u>	<u>(18,448)</u>	<u>(27,850)</u>	<u>(10,462)</u>	<u>(28,204)</u>		<u>(29,793)</u>		

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Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

111	<u>Precept</u>									
	Total Income	880,939	881,246	901,764	904,439	904,439	0	926,948	0	0
6001	less Transfer to EMR	0	31,419	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>880,939</u>	<u>849,827</u>	<u>901,764</u>	<u>904,439</u>	<u>904,439</u>		<u>926,948</u>		
115	<u>Publicity</u>									
	Total Income	0	2,400	0	0	0	0	0	0	0
	Overhead Expenditure	25,533	10,657	13,300	6,710	7,940	0	13,300	0	0

		2020/21		2021/22				2022/23		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
200	Movement to/(from) Gen Reserve	<u>(25,533)</u>	<u>(8,257)</u>	<u>(13,300)</u>	<u>(6,710)</u>	<u>(7,940)</u>		<u>(13,300)</u>		
	<u>Democracy</u>									
	Overhead Expenditure	17,200	468	32,200	32,133	37,026	0	6,100	0	0
	Movement to/(from) Gen Reserve	<u>(17,200)</u>	<u>(468)</u>	<u>(32,200)</u>	<u>(32,133)</u>	<u>(37,026)</u>		<u>(6,100)</u>		
300	<u>Services</u>									
	Direct Expenditure	10,500	0	35,500	0	35,500	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		87,500	97,562	67,500	17,500	67,500	0	39,500	0	0
	Overhead Expenditure									
	Movement to/(from) Gen Reserve	(98,000)	(97,562)	(103,000)	(17,500)	(103,000)		(39,500)		
305	<u>PACT House</u>									
	Overhead Expenditure	8,250	9,018	9,800	16,084	16,083	0	9,800	0	0
	Movement to/(from) Gen Reserve	(8,250)	(9,018)	(9,800)	(16,084)	(16,083)		(9,800)		
307	<u>AP Community Room</u>									
	Total Income	750	9,269	375	8,000	8,375	0	375	0	0
	Overhead Expenditure	2,400	2,246	3,215	566	3,000	0	3,171	0	0
	Movement to/(from) Gen Reserve	(1,650)	7,024	(2,840)	7,434	5,375		(2,796)		
310	<u>Warden Service</u>									
	Overhead Expenditure	76,000	58,350	76,000	70,222	75,670	0	79,800	0	0
	Movement to/(from) Gen Reserve	(76,000)	(58,350)	(76,000)	(70,222)	(75,670)		(79,800)		
320	<u>Events</u>									
		2020/21		2021/22		2022/23				

Continued on next page

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Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Income	0	0	0	10,244	10,175	0	0	0	0
Overhead Expenditure	64,875	4,159	76,997	51,447	76,249	0	77,617	0	0
Movement to/(from) Gen Reserve	<u>(64,875)</u>	<u>(4,159)</u>	<u>(76,997)</u>	<u>(41,203)</u>	<u>(66,074)</u>		<u>(77,617)</u>		
350 Environmental Services									
Total Income	0	9,649	0	1,233	1,233	0	0	0	0
Overhead Expenditure	122,152	135,323	126,482	96,319	129,163	0	122,478	0	0
Movement to/(from) Gen Reserve	<u>(122,152)</u>	<u>(125,675)</u>	<u>(126,482)</u>	<u>(95,086)</u>	<u>(127,930)</u>		<u>(122,478)</u>		
400 Grants									
Total Income	0	0	0	1,072	1,072	0	0	0	0
Overhead Expenditure	111,875	134,509	50,000	50,000	50,000	0	50,000	0	0
400 Net Income over Expenditure	-111,875	-134,509	-50,000	-48,929	-48,928	0	-50,000	0	0
6000 plus Transfer from EMR	0	22,634	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(111,875)</u>	<u>(111,875)</u>	<u>(50,000)</u>	<u>(48,928)</u>	<u>(48,928)</u>		<u>(50,000)</u>		

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Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

<u>450</u>	<u>Facilities Management</u>								
	Total Income	0	18,810	0	14,439	11,996	0	0	0
	Overhead Expenditure	108,419	110,013	44,547	58,722	69,195	0	106,437	0
	Movement to/(from) Gen Reserve	<u>(108,419)</u>	<u>(91,203)</u>	<u>(44,547)</u>	<u>(44,283)</u>	<u>(57,199)</u>		<u>(106,437)</u>	
<u>500</u>	<u>Civic Hall</u>								
	Total Income	65,000	32,968	57,000	52,758	73,041	0	47,500	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		2020/21		2021/22				2022/23		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure		68,660	131,963	188,684	103,896	149,298	0	165,485	0	0
Movement to/(from) Gen Reserve		(3,660)	(98,995)	(131,684)	(51,138)	(76,257)		(117,985)		
510	<u>Civic Hall Bar</u>									
Total Income		36,000	19	36,000	18,931	21,500	0	31,000	0	0
Overhead Expenditure		20,000	1,707	17,590	14,870	17,685	0	15,255	0	0
Movement to/(from) Gen Reserve		16,000	(1,688)	18,410	4,061	3,815		15,745		
520	<u>Loan Charges</u>									
Overhead Expenditure		47,980	44,442	43,589	32,791	43,589	0	42,736	0	0
Movement to/(from) Gen Reserve		(47,980)	(44,442)	(43,589)	(32,791)	(43,589)		(42,736)		
600	<u>MTP-Projects</u>									
Overhead Expenditure		0	0	0	0	0	0	84,000	0	0
Movement to/(from) Gen Reserve		0	0	0	0	0		(84,000)		

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Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

Total Budget Income	982,689	954,895	996,439	1,011,230	1,032,031	0	1,006,423	0	0
Expenditure	982,689	924,827	996,439	699,232	987,294	0	1,006,423	0	0
Net Income over Expenditure	<u>0</u>	<u>30,068</u>	<u>0</u>	<u>311,998</u>	<u>44,737</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	25,527	0	0	0	0	0	0	0
less Transfer to EMR	0	31,419	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>24,176</u>	<u>0</u>	<u>311,998</u>	<u>44,737</u>		<u>0</u>		



Quarterly Budget Monitoring – QUARTER 3

Projected outturn £44,737 Surplus

A report to accompany quarter 3 budget monitoring and projected outturn for the financial year 2021/22.

1. Summary Budget Monitoring Report – QTR 3

The following reports present YTD spend against budget and projected outturn for 2021/22.

APPENDIX 1 provides a summary report and **APPENDIX 2** provides the same information at a more detailed level.

The projected outturn figure can be seen on the last page of either report and based on the information to date I am projecting a surplus position of **£44,737**

Expenditure

Expenditure prediction against budget give us a surplus of **£9,145**. Budget areas showing a surplus and those showing a deficit are detailed below. At present all deficit areas are netted off by the overall surplus.

101 Stanley Town Council - £893 Surplus – Status Green

Projection still indicates a small surplus position which has reduced from the position at quarter 2 following the commencement of a full time Clerk and an assumption Interim Clerk will be in position until end of March. Interim Clerk salary at QTR 2 was projected at the bottom of the scale, however this was negotiated at the top. The surplus includes the agreed overspend on recruitment.

105 Office Accommodation – Breakeven – Status Green

110 Administration - £746 Surplus – Status Green

115 Publicity – £5360 Surplus – Status Green

No community consultation carried out or planned.

200 Democracy – £4,826 Deficit – Status Red

Deficit is due to elections costs greater than anticipated budget.

300 Services – Breakeven – Status Green

Potential within cost center for a surplus outcome if no spend against regeneration budget of £35,500. No spend to date, I have however assumed at this stage spend against the budget will still go ahead.

305 Pact House - £6,283 Deficit - Status Red

Roof repairs costing £6,271 have led to the deficit as no repairs and maintenance budget

within Pact House Cost Centre. A contribution from Pact House of £2,000 was received.

307 Community Room - £215 Surplus – Status Green

Small savings in utilities.

310 Warden Service - £330 Surplus – Status Green

320 Events - £748 Surplus – Status Green

A £10,175 grant was secured from DCC to cover additional covid 19 measures required to run Play in the Park and Miners Sunday which give an overall surplus of £10,923 within cost centre.

350 Environmental Services - £2,681 Deficit – Status Red

Deficit resulting from overtime for environmental caretakers covering staffing issues within Civic Hall Events Team of £8,812.

Vehicle Leasing £7,000 surplus as we continue to lease rather than purchase a van which reduces overall deficit within this cost centre.

400 Grants – Breakeven – Status Green

450 Facilities Management - £24,648 Deficit – Status Red

Cost pressure here is down to unbudgeted costs for notice period of redundant staff, Toil payment and additional cost for 3 kickstart starters which is the difference between the National Living Wage and the Durham Living Wage.

500 Civic Hall - £39,386 Surplus – Status Green

Majority of savings in this cost center is from Civic Hall projects as the work identified was put on hold pending the D3 review (£45,000 saving against £50,000 budget). Savings against the casual budget of £5,000 (offset against overspends in salaries in environmental and facilities management) and £1,700 savings in electricity costs.

Cost pressure in professional fees of £2,050 as the 3-year electrical testing had not been included in budget, licenses £1,245, transaction fees of £1,200, £4,300 Licenses, and £2805 IT costs.

510 Civic Hall Bar - £95 Deficit – Status Red

Projecting an insignificant deficit down to Bar sundries.

520 Loan Charges – Breakeven – Status Green

Income

Income only projection against budget can be found at **APPENDIX 3**. Overall, I am projecting a surplus of **£35,592**. The Government restart grant, building support grant, additional local grant tax support grant, and an additional year's gas recharges have netted off against the deficits. Budget areas showing a surplus and those showing a deficit are detailed below.

111 Precept - £2,675 Surplus – Status Green

An Additional Local Council Tax Support Grant for 2021/22 of £2,675 was received after the setting of the budget.

110 Administration - £1100 Deficit – Status Red

A reduction in interest rate will result in a deficit against budget.

307 AP Community Room - £8,000 – Status Green

£8,000 Government grant.

320 Events - £10,175 Surplus Status Green

A £10,175 grant was secured from DCC to cover additional covid 19 measures required to run Play in the Park and Miners Sunday.

350 Environmental Services - £1,233 Surplus - Status Green

JRS Grant

400 Grants - £1072 Surplus – Status Green

Strategic Grant Fund payback

450 Facilities Management - £11,996 Surplus – Status Green

JRS Grant plus Kickstart grant.

500 Civic Hall - £16,041 Surplus – Status Green

Ticket Sales - £2,275 deficit.

Hall Hire - £11,000 deficit. I have taken a cautious approach to this projection using the data available from the groups who have returned and those who have expressed an interest.

DCC Recharges - £7,510 surplus. This covers last year and current year gas recharges which has taken time to resolve following the receipt of a gas bill more in line with the size of the building and inefficient heating system.

Grants - £15,000 surplus. £12,000 Government restart grant and £3,000 Building Support Grant.

510 Civic Hall Bar £14,500 Deficit – Status Red

Deficit may reduce slightly at year end depending on stock levels.

2. General & Earmarked Reserve – Current position

No change to reserves, however the costs associated with a Bi Election may see the EM Reserve Elections Costs reduce. The cost of the last Bi Election was £11K.

	Account	Opening Balance
310	General Reserves	268,731
319	EM Reserve Election costs	15,000
323	EM Reserve St Cuthbert/Tanfield	4,694
324	EM Reserve Civic Hall Training	1,000
325	EM Reserve Members Training	1,225
326	EM Reserve Mayor's fund/awards	4,500
327	EM Reserve Fireworks	10,000
328	EM Reserve Community Engagement	10,000
		<hr/>
		315,150
		<hr/>

Conclusions

At quarter 3 we have continued to see the return of several groups to the Civic Hall which has been welcomed along with the Pantomime and several other events. Whilst the community of Stanley get to grips with returning to social activities the overall surplus is mainly down to the help and support from the government grants. Income generation must be key going forward into the new budget if we are to meet the income budgets. The staffing position continues to

cause additional spend in salaries which have been offset against savings in other areas.

Recommendation

The Finance Officer **RECOMMENDS** that Committee:

- (i) **ACCEPTS** the report.

Report Author

Ann Barry

Finance Officer
Stanley Town Council

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Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
101	<u>Stanley Town Council</u>									
4000	Direct Salaries	180,495	154,631	173,568	131,606	170,133	0	150,875	0	0
4007	Mileage	0	0	0	173	319	0	266	0	0
4008	Training	1,000	1,010	1,000	40	1,000	0	1,000	0	0
4009	Clothing Costs	200	65	200	0	200	0	200	0	0
4010	Payroll SLA	2,100	2,173	2,200	2,148	2,148	0	2,000	0	0
4012	Recruitment	150	450	195	1,355	2,000	0	1,000	0	0
4013	HR Advice & Support	500	555	1,572	985	1,572	0	1,500	0	0
4014	Courses and Seminars	150	0	150	0	150	0	150	0	0
4015	Telephone Allowance	0	649	0	340	470	0	360	0	0
	Overhead Expenditure	184,595	159,534	178,885	136,647	177,992	0	157,351	0	0
	Movement to/(from) Gen Reserve	(184,595)	(159,534)	(178,885)	(136,647)	(177,992)		(157,351)		
105	<u>Office Accommodation</u>									
4061	Accommodation Rent	3,500	3,000	3,000	750	3,000	0	3,000	0	0
	Overhead Expenditure	3,500	3,000	3,000	750	3,000	0	3,000	0	0
	Movement to/(from) Gen Reserve	(3,500)	(3,000)	(3,000)	(750)	(3,000)		(3,000)		
110	<u>Administration</u>									
1050	Interest	0	535	1,300	115	200	0	600	0	0
	Total Income	0	535	1,300	115	200	0	600	0	0
4054	Insurance	4,500	4,000	4,000	4,795	4,795	0	4,915	0	0
4077	Licences	630	0	700	0	700	0	0	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4101	Mobile Phones	100	0	0	0	0	0	0	0	0
4102	Stationery	750	618	700	85	700	0	700	0	0
4104	Postage	270	35	500	0	328	0	500	0	0
4105	Photocopying	500	532	500	215	300	0	500	0	0
4106	Subscriptions	5,000	5,114	5,100	571	4,587	0	4,770	0	0
4110	Audit External	2,000	2,000	2,000	-400	2,000	0	2,000	0	0
4111	Audit Internal	1,600	880	1,600	0	1,600	0	1,600	0	0
4114	Refreshments	150	36	150	5	50	0	158	0	0
4121	IT - Website Support	500	0	0	90	0	0	0	0	0
4122	IT - Email Maintenance	2,500	1,630	0	0	0	0	0	0	0
4123	IT - Support & Maintenance	1,000	3,028	11,000	4,082	11,000	0	12,350	0	0
4124	IT - Equipment	2,000	2,714	2,000	27	1,000	0	2,000	0	0
4125	IT - Software	900	1,039	0	744	744	0	0	0	0
4999	Bank Charges	850	251	900	364	600	0	900	0	0
Overhead Expenditure		23,250	21,877	29,150	10,577	28,404	0	30,393	0	0
110 Net Income over Expenditure		-23,250	-21,341	-27,850	-10,462	-28,204	0	-29,793	0	0
6000	plus Transfer from EMR	0	2,893	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(23,250)</u>	<u>(18,448)</u>	<u>(27,850)</u>	<u>(10,462)</u>	<u>(28,204)</u>		<u>(29,793)</u>		
111	<u>Precept</u>									
1176	Precept	777,789	777,789	798,842	798,842	798,842	0	818,813	0	0
1177	LCTRS Grant	103,150	103,457	102,922	105,597	105,597	0	108,135	0	0
Total Income		880,939	881,246	901,764	904,439	904,439	0	926,948	0	0

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Stanley Town Council 2021 - 22
Annual Budget - By Centre (Actual YTD Month 11)
Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
6001	less Transfer to EMR	0	31,419	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>880,939</u>	<u>849,827</u>	<u>901,764</u>	<u>904,439</u>	<u>904,439</u>		<u>926,948</u>		
115	<u>Publicity</u>									
1075	Grants	0	2,400	0	0	0	0	0	0	0
	Total Income	<u>0</u>	<u>2,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4075	Advertising	0	0	0	140	140	0	0	0	0
4204	Community Consultation	5,533	4,423	5,500	0	0	0	5,500	0	0
4205	Community Engagement	20,000	6,234	7,800	6,570	7,800	0	7,800	0	0
	Overhead Expenditure	<u>25,533</u>	<u>10,657</u>	<u>13,300</u>	<u>6,710</u>	<u>7,940</u>	<u>0</u>	<u>13,300</u>	<u>0</u>	<u>0</u>
	Movement to/(from) Gen Reserve	<u>(25,533)</u>	<u>(8,257)</u>	<u>(13,300)</u>	<u>(6,710)</u>	<u>(7,940)</u>		<u>(13,300)</u>		
200	<u>Democracy</u>									
4114	Refreshments	100	0	100	0	25	0	100	0	0
4124	IT - Equipment	1,300	0	4,100	4,045	4,100	0	1,000	0	0
4800	Member Training	1,500	275	1,500	60	1,500	0	1,500	0	0
4801	Annual Parish Meeting	1,300	0	0	0	0	0	0	0	0
4802	Other Meetings	500	0	500	0	500	0	500	0	0
4803	Chairmans Fund	2,000	0	500	126	500	0	500	0	0
4805	Chairmans Awards	2,500	193	2,500	0	2,500	0	2,500	0	0
4806	Discretionary Room Hire	8,000	0	0	0	0	0	0	0	0
4808	Election Costs	0	0	23,000	27,901	27,901	0	0	0	0
	Overhead Expenditure	<u>17,200</u>	<u>468</u>	<u>32,200</u>	<u>32,133</u>	<u>37,026</u>	<u>0</u>	<u>6,100</u>	<u>0</u>	<u>0</u>

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Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>(17,200)</u>	<u>(468)</u>	<u>(32,200)</u>	<u>(32,133)</u>	<u>(37,026)</u>		<u>(6,100)</u>		
300	<u>Services</u>									
4308	Regeneration	10,500	0	35,500	0	35,500	0	0	0	0
	Direct Expenditure	<u>10,500</u>	<u>0</u>	<u>35,500</u>	<u>0</u>	<u>35,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4312	Police Cars - Contribution	0	10,062	0	0	0	0	0	0	0
4321	Detached Youth Project	30,000	30,000	10,000	10,000	10,000	0	10,000	0	0
4324	Money Advice Service	57,500	57,500	57,500	7,500	57,500	0	29,500	0	0
	Overhead Expenditure	<u>87,500</u>	<u>97,562</u>	<u>67,500</u>	<u>17,500</u>	<u>67,500</u>	<u>0</u>	<u>39,500</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve		<u>(98,000)</u>	<u>(97,562)</u>	<u>(103,000)</u>	<u>(17,500)</u>	<u>(103,000)</u>		<u>(39,500)</u>		
305	<u>PACT House</u>									
4049	Rent	8,000	8,750	9,500	9,500	9,500	0	9,500	0	0
4054	Insurance	250	268	300	312	312	0	300	0	0
4065	Repairs & Maintenance	0	0	0	6,271	6,271	0	0	0	0
	Overhead Expenditure	<u>8,250</u>	<u>9,018</u>	<u>9,800</u>	<u>16,084</u>	<u>16,083</u>	<u>0</u>	<u>9,800</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve		<u>(8,250)</u>	<u>(9,018)</u>	<u>(9,800)</u>	<u>(16,084)</u>	<u>(16,083)</u>		<u>(9,800)</u>		
307	<u>AP Community Room</u>									
1060	Rent Income	750	0	375	0	375	0	375	0	0
1075	Grants	0	9,269	0	8,000	8,000	0	0	0	0
	Total Income	<u>750</u>	<u>9,269</u>	<u>375</u>	<u>8,000</u>	<u>8,375</u>	<u>0</u>	<u>375</u>	<u>0</u>	<u>0</u>

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Stanley Town Council 2021 - 22
Annual Budget - By Centre (Actual YTD Month 11)
Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4050	Rates	550	-16	381	0	550	0	387	0	0
4051	Water Rates	550	550	550	-550	550	0	550	0	0
4052	Electricity	300	115	300	122	200	0	250	0	0
4053	Gas	500	722	984	400	700	0	984	0	0
4065	Repairs & Maintenance	500	875	1,000	594	1,000	0	1,000	0	0
Overhead Expenditure		2,400	2,246	3,215	566	3,000	0	3,171	0	0
Movement to/(from) Gen Reserve		(1,650)	7,024	(2,840)	7,434	5,375		(2,796)		
310	<u>Warden Service</u>									
4116	STC Warden Service	76,000	58,350	76,000	70,222	75,670	0	79,800	0	0
Overhead Expenditure		76,000	58,350	76,000	70,222	75,670	0	79,800	0	0
Movement to/(from) Gen Reserve		(76,000)	(58,350)	(76,000)	(70,222)	(75,670)		(79,800)		
320	<u>Events</u>									
1041	Other income	0	0	0	69	0	0	0	0	0
1075	Grants	0	0	0	10,175	10,175	0	0	0	0
Total Income		0	0	0	10,244	10,175	0	0	0	0
4052	Electricity	0	0	0	44	0	0	0	0	0
4401	Firework Festival	10,000	0	0	0	0	0	0	0	0
4410	Remembrance Services	2,000	193	2,000	653	2,000	0	2,000	0	0
4420	Blue Plaque Scheme	500	0	500	0	500	0	500	0	0
4421	Community/Covid 19 Recovery Fu	23,375	50	43,497	29,249	43,497	0	43,497	0	0
4423	Heritage Projects	5,000	504	5,000	605	5,000	0	5,000	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4424	West Stanley Memorial	500	50	500	50	500	0	250	0	0
4426	Miners Sunday	10,000	0	10,000	9,252	9,252	0	10,000	0	0
4427	Contingency	0	0	2,000	0	2,000	0	2,870	0	0
4439	Christmas Decorations	13,500	3,362	13,500	11,594	13,500	0	13,500	0	0
Overhead Expenditure		64,875	4,159	76,997	51,447	76,249	0	77,617	0	0
Movement to/(from) Gen Reserve		(64,875)	(4,159)	(76,997)	(41,203)	(66,074)		(77,617)		
350	<u>Environmental Services</u>									
1075	Grants	0	5,115	0	1,233	1,233	0	0	0	0
1135	Artwork Project/St Josephs Sch	0	2,000	0	0	0	0	0	0	0
1137	In Bloom External Projects	0	2,534	0	0	0	0	0	0	0
Total Income		0	9,649	0	1,233	1,233	0	0	0	0
4000	Direct Salaries	98,302	107,584	92,224	82,884	101,036	0	89,578	0	0
4007	Mileage	0	721	0	365	643	0	730	0	0
4008	Training	2,000	1,250	1,500	0	1,500	0	2,000	0	0
4009	Clothing Costs	1,400	1,318	300	344	344	0	1,400	0	0
4015	Telephone Allowance	0	0	0	180	240	0	240	0	0
4058	Trade Waste	1,500	1,347	858	-495	0	0	500	0	0
4065	Repairs & Maintenance	2,000	1,541	2,800	1,962	2,800	0	3,000	0	0
4066	Tools & Equipment	3,500	3,120	1,100	937	1,100	0	2,500	0	0
4101	Mobile Phones	0	9	0	0	0	0	0	0	0
4130	Vehicle Leasing	3,200	6,347	13,000	5,752	7,000	0	7,000	0	0
4131	Vehicle Fuel	2,000	1,732	2,000	1,129	1,800	0	2,050	0	0

Continued on next page

Stanley Town Council 2021 - 22
Annual Budget - By Centre (Actual YTD Month 11)
Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4132	Winter Maintenance	2,000	184	1,500	114	1,500	0	2,000	0	0
4133	Environmental Campaigns	3,000	2,386	3,000	450	3,000	0	3,000	0	0
4134	Stanley in Bloom	3,250	3,250	6,500	4,784	6,500	0	6,780	0	0
4135	Artwork Project/St Josephs Sch	0	2,000	0	0	0	0	0	0	0
4137	In Bloom External Projects Exp	0	2,534	0	-898	0	0	0	0	0
4138	Funded Projects Expenditure	0	0	0	-1,500	0	0	0	0	0
4405	Blooming Good Fun	0	0	1,700	311	1,700	0	1,700	0	0
Overhead Expenditure		122,152	135,323	126,482	96,319	129,163	0	122,478	0	0
Movement to/(from) Gen Reserve		(122,152)	(125,675)	(126,482)	(95,086)	(127,930)		(122,478)		
400	Grants									
1041	Other income	0	0	0	1,072	1,072	0	0	0	0
Total Income		0	0	0	1,072	1,072	0	0	0	0
4502	Strategic Grants	61,875	84,509	0	0	0	0	0	0	0
4505	Stanley Fund	50,000	50,000	50,000	50,000	50,000	0	50,000	0	0
Overhead Expenditure		111,875	134,509	50,000	50,000	50,000	0	50,000	0	0
400 Net Income over Expenditure		-111,875	-134,509	-50,000	-48,929	-48,928	0	-50,000	0	0
6000	plus Transfer from EMR	0	22,634	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(111,875)	(111,875)	(50,000)	(48,928)	(48,928)		(50,000)		
450	Facilities Management									
1041	Other income	0	0	0	7,137	7,137	0	0	0	0
1075	Grants	0	18,810	0	7,302	4,859	0	0	0	0

Continued on next page

Stanley Town Council 2021 - 22
Annual Budget - By Centre (Actual YTD Month 11)
Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Income		0	18,810	0	14,439	11,996	0	0	0	0
4000	Direct Salaries	108,419	110,013	44,547	58,640	69,083	0	106,122	0	0
4007	Mileage	0	0	0	0	0	0	75	0	0
4015	Telephone Allowance	0	0	0	82	112	0	240	0	0
Overhead Expenditure		108,419	110,013	44,547	58,722	69,195	0	106,437	0	0
Movement to/(from) Gen Reserve		(108,419)	(91,203)	(44,547)	(44,283)	(57,199)		(106,437)		
500	<u>Civic Hall</u>									
1000	Ticket Sales Retained	15,000	0	9,000	0	0	0	4,500	0	0
1001	Ticket sales- other Civic	0	399	0	1,265	1,265	0	2,000	0	0
1002	Ticket sales ret'd- Ext shows	0	0	0	281	5,440	0	0	0	0
1005	Ticket Sales Non Retained	0	0	0	9,697	0	0	0	0	0
1006	Tickets Postage/ Copying	0	40	0	2,994	3,000	0	1,000	0	0
1010	Hall Hire	50,000	3,682	42,000	19,669	31,000	0	34,000	0	0
1011	Hall Hire - Concessionary	0	0	0	26	0	0	0	0	0
1013	DCC Recharges	0	3,178	6,000	0	13,510	0	6,000	0	0
1031	PRS income	0	0	0	21	21	0	0	0	0
1032	Recharged technical	0	0	0	275	275	0	0	0	0
1041	Other income	0	0	0	1,530	1,530	0	0	0	0
1075	Grants	0	25,669	0	15,000	15,000	0	0	0	0
1081	Donations	0	0	0	2,000	2,000	0	0	0	0
Total Income		65,000	32,968	57,000	52,758	73,041	0	47,500	0	0
4000	Direct Salaries	0	33	0	73	0	0	0	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4005	Casual Staff	11,000	829	10,000	2,473	5,000	0	10,125	0	0
4008	Training	1,000	0	1,000	365	1,000	0	1,000	0	0
4009	Clothing Costs	800	235	400	160	200	0	400	0	0
4050	Rates	8,500	8,583	8,729	8,583	8,583	0	8,860	0	0
4051	Water Rates	1,800	1,583	3,250	1,536	3,250	0	2,000	0	0
4052	Electricity	11,900	9,271	13,200	7,474	11,500	0	13,200	0	0
4053	Gas	2,000	52,516	35,000	11,090	35,000	0	35,000	0	0
4055	Cleaning	450	2,835	3,500	2,939	3,200	0	3,200	0	0
4056	Alarm Maintenance	1,800	1,803	2,400	1,881	2,400	0	2,460	0	0
4057	Window Cleaning	150	0	150	0	150	0	150	0	0
4058	Trade Waste	1,300	1,261	1,300	1,285	1,300	0	1,300	0	0
4059	Laundry	500	0	200	0	200	0	200	0	0
4065	Repairs & Maintenance	6,000	15,414	20,000	13,411	16,467	0	20,000	0	0
4066	Tools & Equipment	1,000	64	500	1,480	1,500	0	500	0	0
4067	Furniture & Fittings	1,000	3,857	2,000	2,533	2,533	0	2,000	0	0
4069	Pest Control	300	275	275	275	275	0	275	0	0
4070	Crockery,Cutlery etc	250	0	0	0	0	0	0	0	0
4071	Health & Safety - Fire	300	133	200	194	194	0	209	0	0
4072	Health & Safety First Aid	50	0	150	44	44	0	150	0	0
4073	Health and Safety	0	504	0	174	174	0	0	0	0
4077	Licences	3,000	1,462	4,310	5,555	5,555	0	3,854	0	0
4079	Security	500	0	0	0	0	0	0	0	0
4080	Planned Maintenance	0	0	6,500	495	6,500	0	2,000	0	0
4081	Civic Hall Projects	0	0	50,000	1,360	5,000	0	50,000	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4100	Telephones	3,200	7,279	0	5,179	0	0	0	0	0
4101	Mobile Phones	60	98	108	16	16	0	0	0	0
4102	Stationery	750	17	450	1,219	604	0	450	0	0
4104	Postage	750	0	300	628	300	0	250	0	0
4105	Photocopying	600	528	600	347	450	0	450	0	0
4106	Subscriptions	0	0	0	4,300	4,300	0	0	0	0
4112	Professional Fees	3,800	3,612	3,612	5,662	5,663	0	3,702	0	0
4114	Refreshments	50	0	50	0	25	0	50	0	0
4121	IT - Website Support	500	0	0	2,805	2,805	0	0	0	0
4123	IT - Support & Maintenance	1,000	1,342	0	0	0	0	0	0	0
4125	IT - Software	500	470	0	50	50	0	0	0	0
4425	Technical Support	2,000	0	1,000	599	1,000	0	1,000	0	0
4560	Coffee Shop-Food	0	2	0	0	0	0	0	0	0
4650	Events - Civic Hall	0	17,458	16,600	10,089	13,752	0	0	0	0
4654	Purchases for weddings/parties	500	0	200	150	200	0	0	0	0
4700	Ticket Sales Paid Over	0	0	0	6,208	6,208	0	0	0	0
4750	Resale Items	250	0	0	0	0	0	0	0	0
4998	Transaction Fees	1,100	501	2,700	3,262	3,900	0	2,700	0	0
Overhead Expenditure		68,660	131,963	188,684	103,896	149,298	0	165,485	0	0
Movement to/(from) Gen Reserve		(3,660)	(98,995)	(131,684)	(51,138)	(76,257)		(117,985)		
510	<u>Civic Hall Bar</u>									
1020	Bar Takings	35,000	19	35,000	18,931	20,500	0	30,000	0	0
1210	Food sales	1,000	0	1,000	0	1,000	0	1,000	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

		<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Income		36,000	19	36,000	18,931	21,500	0	31,000	0	0
4066	Tools & Equipment	0	0	0	11	0	0	0	0	0
4560	Coffee Shop-Food	600	0	400	0	400	0	0	0	0
4600	Bar Stock	18,000	1,429	16,000	14,179	16,000	0	13,600	0	0
4601	Bar Supplies - Sundry Items	300	23	160	407	500	0	500	0	0
4602	Bar - Stocktaking Costs	700	95	600	0	435	0	755	0	0
4603	Bar - gas	400	160	430	274	350	0	400	0	0
Overhead Expenditure		20,000	1,707	17,590	14,870	17,685	0	15,255	0	0
Movement to/(from) Gen Reserve		16,000	(1,688)	18,410	4,061	3,815		15,745		
520	<u>Loan Charges</u>									
4996	PWLB Loan - Principal	40,000	39,000	39,000	29,000	39,000	0	39,000	0	0
4997	PWLB Loan - Interest	7,980	5,442	4,589	3,791	4,589	0	3,736	0	0
Overhead Expenditure		47,980	44,442	43,589	32,791	43,589	0	42,736	0	0
Movement to/(from) Gen Reserve		(47,980)	(44,442)	(43,589)	(32,791)	(43,589)		(42,736)		
600	<u>MTP-Projects</u>									
4606	MTP-Projects	0	0	0	0	0	0	84,000	0	0
Overhead Expenditure		0	0	0	0	0	0	84,000	0	0
Movement to/(from) Gen Reserve		0	0	0	0	0		(84,000)		

Continued on next page

Annual Budget - By Centre (Actual YTD Month 11)

Note: Quarter 3 Projected Outturn 2021-22

	<u>2020/21</u>		<u>2021/22</u>				<u>2022/23</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Budget Income	982,689	954,895	996,439	1,011,230	1,032,031	0	1,006,423	0	0
Expenditure	982,689	924,827	996,439	699,232	987,294	0	1,006,423	0	0
Net Income over Expenditure	<u>0</u>	<u>30,068</u>	<u>0</u>	<u>311,998</u>	<u>44,737</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	25,527	0	0	0	0	0	0	0
less Transfer to EMR	0	31,419	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>24,176</u>	<u>0</u>	<u>311,998</u>	<u>44,737</u>		<u>0</u>		

		Budget 21/22	Projection	Variance
111	1176 Precept	798,842.00	798,842.00	-
111	1177 LCTRS Grant	102,922.00	105,597.00	2,675.00
		901,764.00	904,439.00	2,675.00
307	1060 Rent Income	375.00	8,375.00	8,000.00
110	1050 Interest	1,300.00	200.00	- 1,100.00
320	1075 Grant		10,175.00	10,175.00
350	1075 Grant		1,233.00	1,233.00
400	1072 Other Income		1,072.00	1,072.00
450	1075 Grants		4,859.00	4,859.00
450	1041 Other Income		7,137.00	7,137.00
		1,675.00	33,051.00	31,376.00
500	1000 Ticket Sales Retained	9,000.00	6,705.00	- 2,295.00
500	1010 Hall Hire	42,000.00	31,000.00	- 11,000.00
500	1013 DCC Recharges	6,000.00	13,510.00	7,510.00
500	1075 Grants		15,000.00	15,000.00
510	1020 Bar Takings	35,000.00	20,500.00	- 14,500.00
510	1210 Food sales	1,000.00	1,000.00	-
	Other Income		6,826.00	6,826.00
	Civic Hall Income - Total	93,000.00	94,541.00	1,541.00
	TOTAL INCOME	996,439.00	1,032,031.00	35,592.00
				35,592.00

Actual**Assumption**

Additional LCTRS Grant

Surplus

Discretionary Restart Grant

Reduction in interest rate

DCC Grant covering additional covid measures for events

JRS Grant

Strategic Grant Fund payback

JRS Grant

Kickstart grant towards salary

Surplus

Breakeven on Panto

Pending invoice for 20/21 along with 21/22

Government Start up Grant & Building Support Grant - C-19

Contribution re Pact House roof repairs and donation from Friends of Civic Hall

Deficit

Surplus

Projected Income Surplus

ITEM 8 ATTACHMENT F

INTERNAL AUDIT REPORT

Stanley Town Council Budget Setting and Budgetary Control

Assurance level:	Full Assurance
Report status:	Draft Report
Date:	27th February 2022
Prepared by:	Gordon Fletcher, Internal Auditor
Issued to:	Helen Richardson, Town Clerk
Copied to:	Alan Tubman, Deputy Town Clerk, Ann Barry, Finance Officer

INTRODUCTION

In accordance with the agreed annual Internal Audit Plan, I have carried out a review of Stanley Town

Council – Budget Setting and Budgetary Control system. The review involved home working on the 21st February 2022

In carrying out the audit, the information provided by the Finance Officer and Deputy Town Clerk were 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:**

Objective 1: Compliance with internal and external regulations, legislation and guidance.

Key Risk: Budget procedure is not followed as agreed in the Council's Financial Regulations and procedures, and in accordance with the law.

Objective 2: Information used to monitor and manage Budgets are reliable and accurate

Key Risk: Management information is incorrect or not up to date.

SCOPE OF THE AUDIT

The scope of the audit involved the testing of the procedure in place to ensure that proper budget setting and budgetary control arrangements are in place.

6. 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

7. **Compliance with internal and external regulations, legislation and guidance.**

7.1. The Council has adequate financial regulations regarding the procedures to follow in preparing the budget and agreeing the precept, see annual estimates and budget monitoring.

7.2. The Interim Clerk and Responsible Financial Officer reported on 23rd November 2021 Council meeting that a summary schedule of issues and priorities had been previously identified from the Members Budget Workshop held on 4th November 2021. These priorities had been refined and presented to Finance and General Purposes Committee for approval on 9th November 2021 and formed the basis of a priority budget to be presented to the Council for consideration for the 2022/23 Financial Year. The precept and 2022/23 budget was agreed by Full Council on 25th January 2022.

7.3. The Budget Workshop had proved helpful in determining the current budget position and the priorities for the Council both in the short term and longer term. These priorities had also provided a baseline to which a number of core actions could be undertaken during the current financial year and next

7.4. Paragraph 2.5 of the financial regulations state that "The Council shall prepare and have regard to, a three-year forecast of Revenue and Capital Receipts and Payments (Medium Term Financial Plan), which shall be prepared at the same time as the annual budget or estimates.

8. **Information used to monitor and manage budgetary control is reliable and accurate**

8.1. Cost Centre reports (detailing income and expenditure) are produced monthly from the RBS accounting system by the Finance Officer and reported to the Finance and General Purposes Committee. The first budget monitoring report was submitted to Council on 27th July 2021 and

covered the period April to June 2021. The second report was submitted to Council on 26th October 2021 and covered the period July to September 2021. The next review takes place during the budget and precept setting process in November and December.

- 8.2. The Finance Officer and the Town Clerk monitors the budgets for all cost centres monthly. Cost Centres are in line with the structure of the Council and its services and provide suitably detailed financial information to members. More detailed Centre reports are submitted during the year when required.
- 8.3. Reports detailing all income and expenditure, bank balances and bank reconciliations go to the Council each month for Member approval.
- 8.4. Any budget amendments throughout the year are approved by the Finance and General Purposes Committee.

9. OBSERVATIONS, RISKS AND RECOMMENDATIONS

10. My observations together with the associated risks are detailed in the action plan 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 0 issues for inclusion within this report, and no action plan is required.

AUDIT ASSURANCE LEVEL

13. 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..

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: 27th February 2022

INTERNAL AUDIT REPORT

Stanley Town Council Corporate Governance Arrangements

Assurance level:	Full Assurance
Report status:	Draft Report
Date:	27th February 2022
Prepared by:	Gordon Fletcher, Internal Auditor
Issued to:	Helen Richardson, Town Clerk
Copied to:	Alan Tubman, Deputy Town Clerk

CONFIDENTIAL

INTRODUCTION

1, In accordance with the agreed annual Internal Audit Plan, I have carried out a review of Stanley

Town Council - Corporate Governance arrangements. The review involved home working on the 22nd and 23rd February 2022. In carrying out the audit, the information provided by the Deputy Town Clerk, 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.

3.1. **Objective 1:** There is an adequate strategic plan in place, and that it is properly monitored, reviewed and updated.

Key risks are:

Council's objectives not achieved.

3.2. **Objective 2:** The Council has in place adequate policies and procedures in place which are regularly reviewed.

Key risks are:

Procedures not followed

Financial loss to the Council

Fraud

Council decisions are not transparent

3.3. **Objective 3:** The Council engages with its residents

Key risks are:

Residents views are not taken into account

3.4. **Objective 4:** The Council has a strong system of internal controls.

Key risks are:

Financial loss

Fraud

Procedures not followed

3.5. **Objective 5:** The Council has in place a system for promoting and demonstrating ethical behaviour and managing the risk of fraud.

Key risks are:

Financial loss to Council

Fraud

Damage to the Councils reputation

SCOPE OF THE AUDIT

4. The scope of the audit involved examining the Governance arrangements in place to comply with the AGAR.

5. 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 considered.

SUMMARY OF WORK CARRIED OUT

6 There is an adequate corporate/strategic plan in place, and that it is properly monitored, reviewed and updated.

6.1. On 23rd March 2021 the Council agreed to the production of five new strategies / Plans. a) Civic Hall Capital Works Program b) Community Engagement Plan c) Environmental Services Strategic Plan d) Civic Hall Strategic Plan e) Grant Funding Strategic Plan At the same meeting, in response to the potential workload, a timeline of the plan production was requested to be provided to Council at the earliest opportunity. The Chartered Management Institute defines strategy as 'the direction an

organisation takes with the aim of achieving future business success.' defined as future growth, turnover, and profit, however in the context of success is aligned to our underlying principles, to deliver local services ensuring community development is driven by the local community

Business success can be the Town Council, business in a cost-effective way, whilst that the Council represents

The production of the new strategies will be in place for the period April 2021–March 2025. This allows for a proportional amount of time for the Council and its Officers to implement the changes needed to meet the strategic goals and objectives. The period of 2021 - 2025 also allows a year following the next election period for new strategies to be produced, whilst continuing to provide direction to Officers following an election process. The Identified strategies will form part of the Councils Medium-Term plan The Community Engagement Plan has been renamed the Marketing strategy, to consider a broader remit, whilst including community engagement as part of its objective

A timeline was produced for each of the five strategies Final production of the Strategies will be provided to Finance and General Purposes and then to Council. Each Council strategy will be required to be fluid, with ever changing goals and objectives in line with the needs of society, the budget and where goals are achieved or no longer relevant. There will be a requirement to review each strategy annually to ensure the objectives and goals are still relevant and progress is being made. This timeline was agreed at Finance and General Purposes meeting on 13th July 2021.

A corporate Governance Group been set up to review Governance arrangements within the Council and reviews policies. It was agreed for the group to meet on a quarterly basis to review policies, with the Risk Register being reviewed on a six-monthly basis. On 8th October 2021 the Group reviewed 5 policies and the Risk Register.

7 The Council has in place adequate policies and procedures in place which are regularly reviewed.

7.1. All tiers of local government are democratically accountable, and rules have been developed to demonstrate and guarantee that accountability, and to ensure that councils operate on a regulated and consistent basis.

7.2. Stanley Town Council conducts their business in an open way with properly organised meetings and agendas, and proper records of decisions, with the minutes agreed by the Town Council. Frequencies of meetings are set out at the Annual General Meeting, with reports by the Finance and General Purposes Committee and Working Groups.

7.3. Stanley Town Council has formal arrangements for the regulation of meetings provided in a Constitution which are agreed at the Annual General Meeting. (AGM). During 2021 an AGM was held on 24th May 2021 and the Council was asked to review and approve the Core Governance Documents which include the Constitution, Standing Orders and Financial Regulations.

7.4. Stanley Town Council's financial arrangements for the regulation of the council's financial affairs are provided in the financial regulations which are updated when required by the Finance and General Purposes Committee.

7.5. The Town Council has in place some policies and procedures which have been responsive to the needs of the Council, and are reviewed annually, however, it has been agreed that all policies and procedures are reviewed by the Corporate Governance Sub Committee.

8. The Council engages with its residents

8.1. Stanley Town Council had previously produced a Community Engagement strategy which sets out how the Council engages with the local community to identify their needs and aspirations and how it can improve community engagement to give people a voice and involve them in decisions

affecting their quality of life.

9. The Council has a strong system of internal controls.

9.1. The Council has responsibility for conducting a review of the effectiveness of its governance framework which is shown in the AGAR, along with the Annual Accounts, which were approved at the Councils AGM on the 15th May 2021. This included the Report on Internal Control and the Risk Register.

9.2 The review is guided by the work of the Town Clerk (Acting Town Clerk) who has responsibility for reviewing the effectiveness of the development and maintenance of the governance environment. The Council is also equally guided by the work of their independent Internal Auditor and comments made by their external auditor and any other review agency or inspectorate in their annual audit letters and other reports.

9.3 The process agreed by the Council which is applied in maintaining and reviewing the effectiveness of the system of internal control includes: -

- Reporting to each meeting of the Finance and General Purposes Committee on financial transactions and obtaining agreement of the Council to pay creditors.
- The Finance and General Purposes Committee has been appointed as the Council's Audit Committee.
- The collation of comments for policy guidance through the Finance and General Purposes Committee before reaching agreement at the full Council on the setting of the budget and any precept requirements for the following year.
- Responsibility through the Finance and General Purposes Committee for receiving regular reports on work in progress and to be programmed for the future on internal audit and external audit functions
- Where any recommendations are made either by the Internal Auditor or the External Auditors suggesting improvements to the effectiveness of the systems of governance and internal control, a plan of action will be agreed with the relevant Manager within a reasonable period to address weaknesses and to ensure agreed action is undertaken.

9.4. The Town Council meets on a monthly basis and through the Finance and General Purposes Committee, agrees the internal audit annual plan of work for the year, and the annual internal audit report with various internal audit reports submitted throughout the year.

10. The Council has in place a system for promoting and demonstrating ethical behaviour and managing the risk of fraud.

10.1. Stanley Town Council has procedures in place to promote ethical behaviour with all Members signing the Code of Conduct when they are appointed.

10.2. At the start of each Council Meeting Members must have declared any interests, personal or prejudicial interests in accordance with the Code of Conduct, in writing prior to the meeting and be recorded in the minutes.

10.3. The Council is reviewing the Anti-Fraud and Corruption policy and a confidential Reporting Code which is regularly reviewed by the Corporate Governance Committee.

11. OBSERVATIONS, RISKS AND RECOMMENDATIONS

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

11.2. 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 0 issues for inclusion within this report, and no action plan is required.

AUDIT ASSURANCE LEVEL

13. 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: 27th February 2022

ITEM 8 ATTACHMENT H

INTERNAL AUDIT REPORT

STANLEY TOWN COUNCIL

Income Collection and Banking

Assurance level:	Full Assurance
Report status:	Draft Report
Date:	27th February 2022
Prepared by:	Gordon Fletcher, Internal Auditor
Issued to:	Helen Richardson, Town Clerk
Copied to:	Alan Tubman Deputy Town Clerk Ann Barry, Finance Officer

INTRODUCTION

1. As agreed in the annual internal audit plan for 2021/22 an audit was carried out on income collection and banking at the Civic Hall. This involved home working on 22nd and 23rd February 2022. In carrying out the audit, the information provided by the Finance Officer was greatly appreciated.
2. This audit concentrated on income received into the bank accounts and being recorded correctly into the Council's accounts, between October and December 2021.

3. OBJECTIVES

3.1.	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 internal control
3.2.	Compliance with internal and external regulations, legislation and guidance. Key risks: Income and Banking is not administered in line with Council policy and/or procedures. Incorrect fees and charges are applied resulting in loss revenue to the Council
3.3.	Information used to monitor and manage income and banking is reliable and accurate. Key risks: Income is misappropriated or impossible to trace. Income is misappropriated due to inefficient cash control or banking procedures. Council suffers financial penalties and embarrassment; financial records are overstated. Fraudulent transactions are covered up.
3.4.	Economic and efficient use of resources. Key Risks Income is misappropriated or impossible to trace. Fraudulent transactions are covered up. Income is misappropriated due to inefficient cash control or banking procedures.
3.5.	All assets are safeguarded. Key risks: Income is stolen due to inadequate security measures.

SCOPE OF THE AUDIT

4. The scope of the audit involved evaluating the procedures in place for the collection and banking and recording of income, and to carry out relevant tests on these procedures. This audit covers the period October to December 2021.
5. 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 staff and their views considered.

SUMMARY OF THE AUDIT WORK CARRIED OUT

- 6.1. Income is received at the Council reception in the form of cash, cheques, and card payments for room hire, tickets sales, with some income received directly into the Council's bank accounts, along with income from the Bar. Invoices are normally raised when hire of rooms are required and are examined during the Accounts Receivable audit.

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

7.1. Financial Regulations of the Council are reviewed and approved every year and the current regulations appear to be fit for purpose for the Council.

7.2. A schedule of fees and charges for 2021/22 was agreed by Council during the budget setting process.

8. Information used to monitor and manage income and banking is reliable and accurate.

8.1 Monitoring of income, including reconciliations, is carried out by the Finance Officer and the Town Clerk (or Acting Town Clerk) through the Cash Book 1 report (receipts).

9. Income collected from the Bar is accounted for

9.1. The bar is only open when an event takes place, and the income is received through the tills from the bars by the bar staff. At the end of the event a member of the bar staff counts the cash and records the amount on a Bar Sheet. Either the Events and Administrative Support Officer or the Events and Facilities Support Officer takes a "Z" reading from the till which is reconciled to the cash. The till roll is attached to a Weekly Banking Sheet. The Events and Administrative Support Officer or the Events and Facilities Support Officer places the money and the Banking Sheet in the safe overnight.

10. Income collected at reception desk is accounted for and follows agreed procedures

10.1. All Income which is collected through the Civic Hall's till at the reception desk has a receipt issued to the customer.

10.2 All monies received are recorded onto a Box Office Daily Cash Sheet by one of the receptionists, whom at the end of their shift, provides a daily X reading and at the end of the day the Events and Administrative Support Officer or the Events and Facilities Support Officer reconciles the amount and records the amount onto a Weekly Bank Sheet which shows daily amounts taken. The income is then placed in the safe.

11. Room hire bookings

11.1. Booking forms are completed when a room is required for hire. Details are recorded onto the RBS finance system where an invoice is produced. (See accounts receivable audit for full details). Payment can be made by post or at reception or direct to bank.

12. Banking of monies

12.1. At the end of the week the Events and Administrative Support Officer or the Events and Facilities Support Officer reconciles all daily income from the safe to the Weekly Cash Sheet this is totalled and the monies to be banked is checked by the Finance Officer who signs the Weekly Banking Sheet as confirmation of the monies collected for that week and then banks the income.

13. Collecting and banking of monies

13.1. At the end of the week the Events and Administrative Support Officer or the Events and Facilities Support Officer checks all daily income collected from the safe to the Weekly Banking Sheet. This sheet is totalled, and the monies collected, checked and banked by the Finance Manager.

14. TESTING

14.1 The Weekly Banking Sheets for October, November and December were reconciled to the List of receipts reports - Cash Book 1 current account reports showing the amounts banked and confirmed on the bank statements.

14.2. The Cash Book 1 current account reports for October, November and December were checked to the bank statements to confirm that the direct income received was correct

15. Economic and efficient use of resources.

15.1. Good separation of duties is in place from the reception staff via the the Events and Administrative Support Officer or the Events and Facilities Support Officer and the Finance Officer which works well.

16. All assets are safeguarded.

16.1 Any monies collected are kept secure during the day at the reception desk and at night monies are kept in a safe with access restricted to Senior Staff.

OBSERVATIONS, RISKS AND RECOMMENDATIONS

17. 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.

18. 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

19. My review has highlighted 0 issues considered for inclusion within this report, and no action plan is required.

AUDIT ASSURANCE LEVEL

20. Based upon the number and potential impact (low) of the observations made, I still 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: 27th February 2022

ITEM 8 ATTACHMENT I

INTERNAL AUDIT REPORT

**Stanley Town Council
Main Accounting**

Assurance level:	Full Assurance
Report status:	Draft Report
Date:	27th February 2022
Prepared by:	Gordon Fletcher, Internal Auditor
Issued to:	Helen Richardson, Town Clerk
Copied to:	Alan Tubman, Deputy Town Clerk Ann Barry, Finance Officer

INTRODUCTION

In accordance with the agreed annual Internal Audit Plan, I have carried out a review of Stanley Town Council - Main Accounting system. The review involved home working on the 25th February 2022

In carrying out the audit, the information provided by the Finance Officer was greatly appreciated.

OBJECTIVES OF THE AUDIT

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;

All transactions recorded in the feeder systems (payroll, debtors, accounts payable and income received), are completely and accurately transferred to the main accounting system.

Transactions in the main accounting system are correctly coded.

Output from the main accounting system is correctly recorded in the Council's financial accounts.

Security and integrity of the system is maintained.

4. The Key risks for this audit are that:

Financial records and systems are not properly updated/maintained.

Information not correctly transferred from feeder systems.

Posting reports for each feeder system are not balanced to zero and problems go unnoticed.

Financial data is inaccurate.

Data is incorrectly transferred within systems or is lost.

System is not set up to meet statutory accounting requirements, recommended accounting practises and the requirement for financial returns, leading to additional work to supply the correct figures.

Fraud/misappropriation by individuals or groups of officers.

SCOPE OF THE AUDIT

The scope of the audit involved the testing of all relevant transactions in the main {feeder} system of the Council to the nominal ledger for October, November and December 2021. The Council uses the RBS Omega financial management system.

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 THE AUDIT WORK CARRIED OUT

7. All transactions recorded in the feeder systems are completely and accurately transferred to the Main Accounting system. (RBS)

7.1. Detailed substantive tests on the main systems of the Council are carried out on the accounts payable, payroll and income collection and banking systems throughout the year, and reports are submitted to the Council.

7.2. For this audit, transactions for the above from the receipts and payments Cash book 1 reports, are checked from the October, November December 2021 nominal ledger report by Centre, to confirm that they had been properly recorded into the Council's Main Accounting system (RBS).

8. Transactions in the main accounting system are correctly coded.

8.1. Cost centres had been set up as per the agreed budget and for all the transactions tested, they had been properly coded and recorded into the Main Accounting system as shown in the nominal ledger reports for October, November and December 2021.

8.2. Effective monitoring is carried out by the Finance Officer and Town Clerk/Deputy Town Clerk during the year, with reports submitted to Members. (Detailed in the budgetary control audit).

9 Output from the main accounting system is correctly presented in the Council's financial accounts

9.1. The procedure to ensure that the financial information in the council's accounts had been properly followed was found to be good, with adequate separation of duties in place.

9.2. End of year procedures for 2020/2021 were previously examined and were found to be completed in accordance with proper accounting practices (Accounts and Audit Regulations 2015) regarding finalising the annual return, with the Annual Accounts approved by Full Council at the AGM on 25TH May 2021.

10. Security and integrity of the system is maintained.

10.1. Back up of the systems are carried out by the Finance Officer and the Software firm.

10.2. Passwords are used by staff when accessing the finance system.

11. OBSERVATIONS, RISKS AND RECOMMENDATIONS

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

11.2. 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

11.3. My review has highlighted 0 issues considered significant enough for inclusion within this report and no action plan is required.

12 AUDIT ASSURANCE LEVEL

12.1. 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.
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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: 27th February 2022

Events Working Group

Agenda

Wednesday 16th February 2022

6.00 pm Coffee Shop, Civic Hall, Stanley

Present:

Cllr G Binney, Cllr L Ferry

Alan Tubman (Deputy Town Clerk), Scott Hillary (Alan Hillary Events)

Apologies:

Cllr Coulson, Cllr D Fall, Cllr J Kane

AGENDA

1. CURRENT EVENTS UPDATE

Scott updated the group on the potential Town Centre spring event. He has been in discussions with DCC regarding providing a number of events in Town Centres throughout the County, which will be funded by DCC (via European Funding) which has to be carried out by end of March 2022.

The purpose of the events is to create an attraction in the Town Centre to increase footfall and promote business.

Scott is expecting a decision on Friday 18th Feb and will update STC if an event is to be taking place in the Town Centre. While it is anticipated DCC will promote the events if an event is to take place in Stanley, STC will be happy to promote through our usual channels

2. 2022 EVENTS PROGRAM

Alan confirmed that the one year extension of the events contract had been approved by Finance and General Purposes Committee, and this decision will go to Full Council 22nd February for Full Council approval. It is anticipated that the Events contract will be reviewed in 2022.

Alan confirmed the budget position for the events, which had not been increased into the 2022/23 budget. Scott explained that in 2021 we had received additional funding for Play in the Park Events in 2021 to cover additional covid costs, and that if the budget remains the same, then as all the suppliers' costs and partners have increased this would be effectively a reduction in money available.

Potential events for 2022 were discussed.

Armed Forces Day

Alan confirmed that he had registered the Stanley Armed Forces Day event for Sunday 26th June 2022 on the Armed Forces Day website and has subsequently applied for funding for the event, he will keep the group updated on the success of the application.

Play in the Park

The suggestion had been made to Scott that these events could be styled and promoted as Jubilee Garden parties. Scott approved of the idea and work is already underway to secure bunting etc in order to dress the event.

Miners Sunday

While everyone agreed that it was good to have a heritage event within the events program, and Scott had previously stated that he felt this had been a good event, Miners Sunday had never been well attended.

Potentially the low attendance could have been down to the timing of the event on August Bank Holiday weekend, and as such an alternative date could be looked into (note Durham Miners Gala is on 9th July 2022).

With budget pressures outlined above, there is also the possibility for this year of incorporating Miners Sunday into a Play in the Park event. Traditionally Craghead Millennium Green is the last event and potentially the banner display could be held in the Community Centre adjacent to the green and the parade could be held in that area. If the event was a success, there is also the possibility of changing the timing of the events annually in order to feature Miners Sunday at different locations.

Alan agreed to devise two potential programs and forward to Council for a decision on how they would like to proceed in 2022. The draft programs are attached as an appendix 1 to these minutes.

Civic Hall

Cllr Ferry, had been contacted about events/shows on at the Civic Hall, and was going to pass on the information he'd received about possible acts and promoters to Alan Tubman after the meeting.

3. Date and Time of next meeting.

To be arranged

APPENDIX 1

EVENTS PROGRAMME 2022

With the current budget/events financial situation, in that the budget has remained the same as previous years, while costs have risen, plus in 2021 additional covid expenditure was covered by a grant from DCC and would now have to be met through the budget, the group looked at options to deliver the best events possible.

Option 1: outlined below is a mirror of the events program from previous years.

Option 2: has incorporated Miners Sunday, into the final Play in the Park, giving an enhanced event in that instance, and allowing the Miners Sunday budget to be utilised to support the other events.

OPTION 1

ARMED FORCES DAY

Sunday 26th June 2022

PLAY IN THE PARK/JUBILEE

- | | |
|-----------------------|-----------------------------------|
| • NDA | Wednesday 3 rd August |
| • Oakies Park | Saturday 6 th August |
| • Greenlands School | Wednesday 10 th August |
| • Annfield Plain Park | Saturday 20 th August |
| • Craghead | Wednesday 24 th August |

MINERS SUNDAY

Sunday 28th August 2022

CHRISTMAS EVENT

Saturday 3rd December 2022

OPTION 2

ARMED FORCES DAY

Sunday 26th June 2022

PLAY IN THE PARK/JUBILEE

- | | |
|---------------|----------------------------------|
| • NDA | Wednesday 3 rd August |
| • Oakies Park | Saturday 6 th August |

- Greenlands School
- Annfield Plain Park
- **Craghead “Miners Sunday”**

Wednesday 10th August

Saturday 13th August

Sunday 21st August

CHRISTMAS EVENT

Saturday 3rd December 2022