

Sandy Town Council

To: Cllrs N Aldis, P Blaine, J Hewitt, R Lacey, A Lock, R Lock, C Osborne (Chair), M Pettitt, M Scott, and P Sharman
c.c. J Ivanciu-Wilkinson, L Ivanciu-Wilkinson, S Sutton, and N Thompson

You are hereby summoned to attend a meeting of the Policy, Finance and Resources Committee of Sandy Town Council to be held in the Council Chamber at 10 Cambridge Road, Sandy, Bedfordshire on Monday 20th February 2023 commencing at 7.30pm.



Nicola Sewell
Town Clerk
10 Cambridge Road
Sandy, SG19 1JE
01767 681491
15th February 2023

A G E N D A

1 Apologies for absence

2 Declarations of interest

Under the Localism Act 2011 members of Council are not required to make oral declarations of interest at meetings but may not participate in discussion or voting on any items of business in which they have a Declarable Pecuniary Interest (DPI) and under Sandy Town Council's Standing Orders must leave the room for the duration of all discussion on such items. (All members' register of interests are available on the Sandy Town Council website or on application to the Clerk.)

*This item is included on the agenda to enable members to declare new DPIs and also **those who wish to do so** may draw attention to their stated DPIs and also any non-declarable personal interests which they have declared under Sandy Town Council's adopted Code of Conduct and which may be relevant to items on the agenda.*

- i) Disclosable Pecuniary Interests*
- ii) Non-disclosable Interests*
- iii) Dispensations*

3 Minutes of Previous Meeting

Sandy Town Council

To consider the minutes of the Policy, Finance and Resources Committee held on Monday 16th January 2023 and to approve them as a correct record of proceedings.

4 Public Participation Session

Members of the public may ask questions or make representations to the committee about items of business which are on the agenda.

5 Financial Reports

i) To consider a balance sheet and detailed financial report showing income and expenditure against the revenue budget for 31st January 2023.

Appendix I

ii) To receive and note a budget overview report.

Appendix II

iii) To approve schedules of payments made since previous meeting.

Appendix III

iv) The Chair to approve bank reconciliations and statements.

6 Graffiti Policy at the Skatepark

Appendix IV

To receive a report from the Clerk and to consider the Town Council's policy on graffiti at the skatepark.

7 Chamber Hire

To receive two separate requests to utilise the Council Chamber free of charge for community support activities, and consider an ongoing policy regarding the free use of the Chamber for similar future use:

- BRCC – You Can Do IT sessions.
- Sandy Good Neighbours Quarterly meeting

Appendix V
Appendix VI

8 Memorial Charge Query

To receive and consider correspondence from a resident regarding charges for a memorial vase at the Cemetery.

Appendix VII

9 Payroll Contract

To receive and agree the Payroll Contract for 2023/24, as the current provider's contract expires on 31st March. Three quotes received.

Appendix
VIII

10 Financial Risk Assessment

Sandy Town Council

To receive the annual Financial Risk Assessment for Sandy Town Council from the Town Clerk with suggested amends. To agree the final risk assessment as per audit requirements.

Appendix IX

To receive amends from the Clerk to the current Financial Regulations item 9.9, which seeks to improve clarity on the process of handling cash payments to the Council.

Appendix X

11 Chairman's Items

12 Date of Next Meeting

3rd April 2023

07/02/2023

Sandy Town Council Current Year

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Detailed Balance Sheet - Excluding Stock Movement**Month 10 Date 31/01/2023**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control	4,720	
110	Prepayments	4,478	
124	Capital Grant Debtors	25,000	
200	Current Bank A/c	51,214	
201	Clerks Imprest A/c	342	
205	Capital a/c Santander	218,871	
206	Barclays Active Saver	186,246	
208	Public Sector Deposit Fund	208,181	
210	Petty Cash	250	
	Total Current Assets		699,301
	<u>Current Liabilities</u>		
501	Creditors Control	18,522	
506	Retentions Payable	3,750	
509	The Need Project	550	
515	PAYE/NI Control AC	5,131	
516	Superannuation Due	6,241	
	Total Current Liabilities		34,194
	Net Current Assets		665,107
	Total Assets less Current Liabilities		665,107
	<u>Represented by :-</u>		
300	Current Year Fund	130,264	
310	General Reserve	234,786	
315	Rolling Capital Fund	201,728	
322	EMR Fallowfield	72,217	
324	EMR Elections	15,000	
328	EMR Neighbourhood Plan	6,112	
329	EMR Anglian Water	5,000	
	Total Equity		665,107

07/02/2023

Sandy Town Council Current Year

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Summary Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Full Council								
401 Staff	Expenditure	28,562	273,278	330,000	56,722		56,722	82.8%
402 Administration-Office	Income	0	5,840	2,100	(3,740)			278.1%
	Expenditure	4,389	65,240	81,550	16,310		16,310	80.0%
	Movement to/(from) Gen Reserve	<u>(4,389)</u>	<u>(59,401)</u>					
403 Administration-Works	Expenditure	1,705	21,943	41,050	19,107		19,107	53.5%
405 Footway Lighting	Expenditure	12,644	23,552	23,000	(552)		(552)	102.4%
406 Cemetery & Churchyard	Income	924	24,577	28,160	3,583			87.3%
	Expenditure	0	9,445	12,300	2,855		2,855	76.8%
	Movement to/(from) Gen Reserve	<u>924</u>	<u>15,131</u>					
408 Town Centre (Including Market)	Income	0	1,125	0	(1,125)			0.0%
	Expenditure	0	15,871	17,508	1,637		1,637	90.7%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>(14,747)</u>					
409 Public Toilets - Car Park	Expenditure	238	2,293	2,650	357		357	86.5%
500 Play Areas and Open Spaces	Income	0	8,725	2,313	(6,412)			377.2%
	Expenditure	401	13,329	1,250	(12,079)		(12,079)	1066.3%
	Movement to/(from) Gen Reserve	<u>(401)</u>	<u>(4,604)</u>					
501 Sunderland Road Rec Ground	Income	0	714	1,959	1,245			36.4%
	Expenditure	1,513	24,463	33,821	9,358		9,358	72.3%
	Movement to/(from) Gen Reserve	<u>(1,513)</u>	<u>(23,749)</u>					
502 Nature Reserves	Income	0	2,306	2,685	379			85.9%
	Expenditure	0	42	14,550	14,508		14,508	0.3%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>2,263</u>					
505 Grass Cutting	Expenditure	0	0	9,000	9,000		9,000	0.0%
506 Litter Bins, Seats & Shelters	Expenditure	0	0	1,000	1,000		1,000	0.0%
509 Christmas Lights	Income	0	2,500	1,000	(1,500)			250.0%
	Expenditure	0	18,541	17,250	(1,291)		(1,291)	107.5%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>(16,041)</u>					
601 Precept and Interest	Income	536	630,934	628,620	(2,314)			100.4%
602 Democratic and Civic Costs	Income	0	1,000	0	(1,000)			0.0%
	Expenditure	0	16,158	18,000	1,842		1,842	89.8%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>(15,158)</u>					
700 Capital and Projects	Income	6,112	179,573	34,903	(144,670)			514.5%
	Expenditure	6,112	242,873	98,203	(144,670)		(144,670)	247.3%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>(63,300)</u>					
	Full Council Income	7,572	857,292	701,740	(155,552)			122.2%
	Expenditure	55,564	727,028	701,132	(25,896)	0	(25,896)	103.7%
	Movement to/(from) Gen Reserve	<u>(47,992)</u>	<u>130,264</u>					

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Summary Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	7,572	857,292	701,740	(155,552)			122.2%
Expenditure	55,564	727,028	701,132	(25,896)	0	(25,896)	103.7%
Net Income over Expenditure	<u>(47,992)</u>	<u>130,264</u>	<u>608</u>	<u>(129,656)</u>			
Movement to/(from) Gen Reserve	<u>(47,992)</u>	<u>130,264</u>					

07/02/2023

Sandy Town Council Current Year

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Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>401 Staff</u>								
4001 Gross Salaries - Admin	7,897	90,987	129,250	38,263		38,263	70.4%	
4002 Gross Salaries - Works	12,044	100,768	115,250	14,482		14,482	87.4%	
4003 Employers NIC	1,810	16,445	23,000	6,555		6,555	71.5%	
4004 Employers Superannuation	4,941	45,462	60,750	15,288		15,288	74.8%	
4006 H&S Costs/Consultancy	0	600	600	0		0	100.0%	
4010 Miscellaneous Staff Costs	0	718	800	82		82	89.7%	
4019 Agency Staff	1,721	16,041	0	(16,041)		(16,041)	0.0%	
4030 Recruitment Advertising	149	2,256	350	(1,906)		(1,906)	644.6%	
Staff :- Indirect Expenditure	28,562	273,278	330,000	56,722	0	56,722	82.8%	0
Net Expenditure	(28,562)	(273,278)	(330,000)	(56,722)				

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Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
402 Administration-Office								
1003 Tourism Income	0	644	300	(344)			214.8%	
1201 Rent Received Etc	0	0	500	500			0.0%	
1202 Photocopying Income	0	31	0	(31)			0.0%	
1205 Miscellaneous Income	0	5,164	0	(5,164)			0.0%	
1259 Expenses Recovered	0	0	1,300	1,300			0.0%	
Administration-Office :- Income	0	5,840	2,100	(3,740)			278.1%	0
4008 Training	425	547	1,800	1,253		1,253	30.4%	
4009 Travel & Subsistence	0	0	150	150		150	0.0%	
4010 Miscellaneous Staff Costs	0	62	0	(62)		(62)	0.0%	
4011 General Rates	0	6,737	6,950	214		214	96.9%	
4012 Water Rates	0	242	800	558		558	30.2%	
4014 Electricity	0	1,822	4,900	3,078		3,078	37.2%	
4015 Gas	326	679	2,350	1,671		1,671	28.9%	
4016 Cleaning Materials etc	460	1,912	1,250	(662)		(662)	153.0%	
4018 General Data Protection Regs	0	0	500	500		500	0.0%	
4020 Misc Establishment Costs	77	288	2,000	1,712		1,712	14.4%	
4021 Telephone & Fax	495	2,491	3,200	709		709	77.8%	
4022 Postage	0	1,504	1,300	(204)		(204)	115.7%	
4023 Printing & Stationery	114	734	700	(34)		(34)	104.9%	
4024 Subscriptions	0	3,173	3,150	(23)		(23)	100.7%	
4025 Insurance (excl vehicles)	0	17,884	18,600	716		716	96.2%	
4026 Photocopy Costs	638	4,300	5,000	700		700	86.0%	
4027 IT Costs incl Support	295	2,942	3,000	58		58	98.1%	
4028 Service Agreements (Other)	637	5,709	5,500	(209)		(209)	103.8%	
4035 Publications	0	39	100	61		61	38.6%	
4036 Property Maintenance/Security	215	2,440	3,600	1,160		1,160	67.8%	
4040 Equipment Purchases (Minor)	18	310	2,000	1,690		1,690	15.5%	
4042 Equipment/Vehicle Maintenance	175	175	0	(175)		(175)	0.0%	
4050 Tourism Expenditure	0	458	100	(358)		(358)	457.9%	
4051 Bank Charges	44	478	550	72		72	86.9%	
4056 Legal Expenses	0	0	4,300	4,300		4,300	0.0%	
4057 Audit Fees - External	0	0	1,300	1,300		1,300	0.0%	
4058 Audit Fees - Internal	0	0	900	900		900	0.0%	
4059 Accountancy Fees	469	5,185	7,350	2,165		2,165	70.5%	
4070 Refreshments	0	132	200	68		68	66.2%	
4921 Transfer to EMR	0	5,000	0	(5,000)		(5,000)	0.0%	
Administration-Office :- Indirect Expenditure	4,389	65,240	81,550	16,310	0	16,310	80.0%	0
Net Income over Expenditure	(4,389)	(59,401)	(79,450)	(20,049)				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>403 Administration-Works</u>								
4005 Protective Clothing	0	762	1,300	538		538	58.6%	
4008 Training	0	0	1,500	1,500		1,500	0.0%	
4011 General Rates	0	1,846	1,900	54		54	97.2%	
4012 Water Rates	0	(3)	200	203		203	(1.6%)	
4014 Electricity	269	1,092	2,000	908		908	54.6%	
4017 Refuse Disposal	458	2,580	4,500	1,920		1,920	57.3%	
4036 Property Maintenance/Security	0	732	1,400	668		668	52.3%	
4038 Consumables/Small Tools	0	1,224	2,000	776		776	61.2%	
4039 Planting/Trees/Horticulture	0	4,055	6,250	2,195		2,195	64.9%	
4040 Equipment Purchases (Minor)	92	310	2,000	1,690		1,690	15.5%	
4042 Equipment/Vehicle Maintenance	267	2,118	5,000	2,882		2,882	42.4%	
4043 Equipment/Vehicle Fuel	329	2,978	4,000	1,022		1,022	74.5%	
4044 Vehicle Tax & Insurance	290	3,349	3,000	(349)		(349)	111.6%	
4045 Arboriculture	0	900	6,000	5,100		5,100	15.0%	
Administration-Works :- Indirect Expenditure	<u>1,705</u>	<u>21,943</u>	<u>41,050</u>	<u>19,107</u>	<u>0</u>	<u>19,107</u>	<u>53.5%</u>	<u>0</u>
Net Expenditure	<u>(1,705)</u>	<u>(21,943)</u>	<u>(41,050)</u>	<u>(19,107)</u>				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>405 Footway Lighting</u>								
4014 Electricity	1,099	7,457	13,000	5,543		5,543	57.4%	
4042 Equipment/Vehicle Maintenance	11,545	16,095	10,000	(6,095)		(6,095)	160.9%	
Footway Lighting :- Indirect Expenditure	12,644	23,552	23,000	(552)	0	(552)	102.4%	0
Net Expenditure	(12,644)	(23,552)	(23,000)	552				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
406 Cemetery & Churchyard								
1226 Burials/Memorials Income	924	24,577	27,500	2,923			89.4%	
1227 Chapel Rental	0	0	660	660			0.0%	
Cemetery & Churchyard :- Income	924	24,577	28,160	3,583			87.3%	0
4011 General Rates	0	3,942	4,100	158		158	96.1%	
4012 Water Rates	0	24	150	126		126	16.3%	
4036 Property Maintenance/Security	0	235	1,000	765		765	23.5%	
4037 Grounds Maintenance	0	1,534	700	(834)		(834)	219.2%	
4039 Planting/Trees/Horticulture	0	289	350	61		61	82.6%	
4101 Grave Digging Costs	0	3,420	6,000	2,580		2,580	57.0%	
Cemetery & Churchyard :- Indirect Expenditure	0	9,445	12,300	2,855	0	2,855	76.8%	0
Net Income over Expenditure	924	15,131	15,860	729				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
408 Town Centre (Including Market)								
1236 Market Fees	0	325	0	(325)			0.0%	
1238 Other Income Car Park	0	800	0	(800)			0.0%	
Town Centre (Including Market) :- Income	0	1,125	0	(1,125)				0
4011 General Rates	0	12,630	13,050	420		420	96.8%	
4029 Lamppost Banners	0	390	850	460		460	45.9%	
4036 Property Maintenance/Security	0	538	1,000	463		463	53.8%	
4053 Loan Interest	0	88	168	80		80	52.2%	
4054 Loan Capital Repaid	0	216	440	224		224	49.2%	
4100 CCTV Fees	0	2,010	2,000	(10)		(10)	100.5%	
Town Centre (Including Market) :- Indirect Expenditure	0	15,871	17,508	1,637	0	1,637	90.7%	0
Net Income over Expenditure	0	(14,747)	(17,508)	(2,761)				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>409 Public Toilets - Car Park</u>								
4012 Water Rates	0	1,184	1,300	116		116	91.1%	
4014 Electricity	16	260	350	90		90	74.4%	
4036 Property Maintenance/Security	222	848	1,000	152		152	84.8%	
Public Toilets - Car Park :- Indirect Expenditure	<u>238</u>	<u>2,293</u>	<u>2,650</u>	<u>357</u>	<u>0</u>	<u>357</u>	<u>86.5%</u>	<u>0</u>
Net Expenditure	<u>(238)</u>	<u>(2,293)</u>	<u>(2,650)</u>	<u>(357)</u>				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
500 Play Areas and Open Spaces								
1201 Rent Received Etc	0	0	1,200	1,200			0.0%	
1241 Sandy FC Rent	0	535	513	(22)			104.4%	
1251 Pitch Rental	0	689	600	(89)			114.9%	
1258 Insurance Claims Repayment	0	7,500	0	(7,500)			0.0%	
Play Areas and Open Spaces :- Income	0	8,725	2,313	(6,412)			377.2%	0
4007 Health & Safety	0	284	300	16		16	94.7%	
4012 Water Rates	13	508	500	(8)		(8)	101.5%	
4014 Electricity	10	(10)	200	210		210	(5.0%)	
4036 Property Maintenance/Security	0	250	500	250		250	50.0%	
4037 Grounds Maintenance	250	2,339	2,250	(89)		(89)	103.9%	
4042 Equipment/Vehicle Maintenance	0	9,830	5,000	(4,830)		(4,830)	196.6%	
4972 Transfer from EMR Fallowfield	128	128	(7,500)	(7,628)		(7,628)	(1.7%)	
Play Areas and Open Spaces :- Indirect Expenditure	401	13,329	1,250	(12,079)	0	(12,079)	1066.3%	0
Net Income over Expenditure	(401)	(4,604)	1,063	5,667				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
501 Sunderland Road Rec Ground								
1201 Rent Received Etc	0	714	1,000	286			71.4%	
1253 Bowls Club Rental	0	0	462	462			0.0%	
1255 Cricket Club Rental	0	0	297	297			0.0%	
1256 Scouts ,ACF and SSLA	0	0	200	200			0.0%	
Sunderland Road Rec Ground :- Income	0	714	1,959	1,245			36.4%	0
4012 Water Rates	597	1,754	2,500	746		746	70.2%	
4014 Electricity	0	76	200	124		124	38.1%	
4036 Property Maintenance/Security	0	628	2,000	1,372		1,372	31.4%	
4046 Bowling Green - SBC	0	3,978	3,489	(489)		(489)	114.0%	
4047 Equipment Maintenance - SBC	458	2,325	2,808	483		483	82.8%	
4048 Cricket Square - SCC	0	1,453	2,772	1,319		1,319	52.4%	
4049 Equipment Maintenance - SCC	458	1,650	3,000	1,350		1,350	55.0%	
4060 Other Professional Fees	0	12,599	17,052	4,453		4,453	73.9%	
Sunderland Road Rec Ground :- Indirect Expenditure	1,513	24,463	33,821	9,358	0	9,358	72.3%	0
Net Income over Expenditure	(1,513)	(23,749)	(31,862)	(8,113)				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>502 Nature Reserves</u>								
1306 Countryside Stewardship Grant	0	1,633	2,000	367			81.6%	
1307 Angling Licence Rent	0	673	685	12			98.2%	
Nature Reserves :- Income	0	2,306	2,685	379			85.9%	0
4037 Grounds Maintenance	0	42	1,500	1,458		1,458	2.8%	
4060 Other Professional Fees	0	0	11,050	11,050		11,050	0.0%	
4703 Sandy Green Wheel	0	0	2,000	2,000		2,000	0.0%	
Nature Reserves :- Indirect Expenditure	0	42	14,550	14,508	0	14,508	0.3%	0
Net Income over Expenditure	0	2,263	(11,865)	(14,128)				

Detailed Income & Expenditure by Budget Heading 31/01/2023

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January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>505</u> <u>Grass Cutting</u>								
4102 Grass Cutting	0	0	9,000	9,000		9,000	0.0%	
Grass Cutting :- Indirect Expenditure	0	0	9,000	9,000	0	9,000	0.0%	0
Net Expenditure	0	0	(9,000)	(9,000)				

Detailed Income & Expenditure by Budget Heading 31/01/2023

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January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>506 Litter Bins, Seats & Shelters</u>								
4042 Equipment/Vehicle Maintenance	0	0	1,000	1,000		1,000	0.0%	
Litter Bins, Seats & Shelters :- Indirect Expenditure	0	0	1,000	1,000	0	1,000	0.0%	0
Net Expenditure	0	0	(1,000)	(1,000)				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
509 Christmas Lights								
1246 Donations Received	0	2,500	0	(2,500)			0.0%	
1365 Christmas Lights	0	0	1,000	1,000			0.0%	
Christmas Lights :- Income	0	2,500	1,000	(1,500)			250.0%	0
4401 Christmas Illuminations	0	14,443	14,000	(443)		(443)	103.2%	
4402 Community Christmas Event	0	4,098	3,250	(848)		(848)	126.1%	
Christmas Lights :- Indirect Expenditure	0	18,541	17,250	(1,291)	0	(1,291)	107.5%	0
Net Income over Expenditure	0	(16,041)	(16,250)	(209)				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>601 Precept and Interest</u>								
1101 Precept	0	628,120	628,120	0			100.0%	
1320 Interest Received - All account	536	2,814	500	(2,314)			562.8%	
Precept and Interest :- Income	<u>536</u>	<u>630,934</u>	<u>628,620</u>	<u>(2,314)</u>			<u>100.4%</u>	<u>0</u>
Net Income	<u>536</u>	<u>630,934</u>	<u>628,620</u>	<u>(2,314)</u>				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
602 Democratic and Civic Costs								
1309 Misc Contributions	0	1,000	0	(1,000)			0.0%	
Democratic and Civic Costs :- Income	0	1,000	0	(1,000)				0
4020 Misc Establishment Costs	0	8	100	92		92	8.5%	
4033 Annual Report & Newsletter	0	1,936	3,000	1,064		1,064	64.5%	
4042 Equipment/Vehicle Maintenance	0	1,058	1,000	(58)		(58)	105.8%	
4200 Mayor's Allowance	0	336	2,200	1,864		1,864	15.3%	
4202 Members' Expenses (Conf etc)	0	30	500	470		470	6.0%	
4701 Grants/Donations Paid	0	2,898	4,000	1,102		1,102	72.5%	
4702 Community Events Support	0	9,892	7,000	(2,892)		(2,892)	141.3%	
4704 Remembrance Parade	0	0	200	200		200	0.0%	
Democratic and Civic Costs :- Indirect Expenditure	0	16,158	18,000	1,842	0	1,842	89.8%	0
Net Income over Expenditure	0	(15,158)	(18,000)	(2,842)				

Detailed Income & Expenditure by Budget Heading 31/01/2023

Month No: 10

January 2023

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
700 Capital and Projects								
1153 Loan Interest Rec'd - INTERNAL	0	7,903	7,903	0			100.0%	
1154 Loan Capital Rec'd - INTERNAL	0	12,000	12,000	0			100.0%	
1245 Grants Received	6,112	26,157	15,000	(11,157)			174.4%	
1364 S106 Money Received	0	66,513	0	(66,513)			0.0%	
1366 CBC Community Asset Grant	0	25,000	0	(25,000)			0.0%	
1367 Tarmac Landfill Grant	0	42,000	0	(42,000)			0.0%	
Capital and Projects :- Income	6,112	179,573	34,903	(144,670)			514.5%	0
4153 Loan Interest - INTERNAL	0	7,903	7,903	0	0		100.0%	
4154 Loan Capital - INTERNAL	0	12,000	12,000	0	0		100.0%	
4802 CAP - Cemetery Extension	0	44,895	0	(44,895)	(44,895)		0.0%	
4819 CAP - Vehicle	0	42,784	0	(42,784)	(42,784)		0.0%	
4836 CAP - Neighbourhood Plan	0	15,382	25,000	9,618	9,618		61.5%	
4852 CAP - Skatepark	0	150,000	0	(150,000)	(150,000)		0.0%	
4853 CAP - Easygate Unit	0	1,650	0	(1,650)	(1,650)		0.0%	
4854 CAP-Benches	2,340	2,340	0	(2,340)	(2,340)		0.0%	
4915 Transfer to Rolling Capital Fd	0	56,103	51,300	(4,803)	(4,803)		109.4%	
4921 Transfer to EMR	6,112	25,612	0	(25,612)	(25,612)		0.0%	
4923 Internal Loan repaid to F'ild	0	12,000	12,000	0	0		100.0%	
4965 Funded from Rolling Capital	(2,340)	(79,251)	(10,000)	69,251	69,251		792.5%	
4969 Transfer from Rolling Capital	0	(12,800)	0	12,800	12,800		0.0%	
4971 Transfer from EMR	0	(35,745)	0	35,745	35,745		0.0%	
Capital and Projects :- Indirect Expenditure	6,112	242,873	98,203	(144,670)	0	(144,670)	247.3%	0
Net Income over Expenditure	0	(63,300)	(63,300)	(0)				
Grand Totals:- Income	7,572	857,292	701,740	(155,552)			122.2%	
Expenditure	55,564	727,028	701,132	(25,896)	0	(25,896)	103.7%	
Net Income over Expenditure	(47,992)	130,264	608	(129,656)				
Movement to/(from) Gen Reserve	(47,992)	130,264						

Sandy Town Council
Report to 31st January 2023

General Notes

Attached is the summary income & expenditure report for the year 1st April 2022 to 31st January 2023

This report shows a current year surplus of income over expenditure of £130,264

The balance sheet shows that total funds available to the Council are £665,107

This is made up of the following -

Current Year Fund	£130,264
General Reserve Brought Forward	£234,786
Rolling Capital Fund	£201,728
Fallowfield Reserve	£72,217
Earmarked Elections	£15,000
EMR Neighbourhood Plan	£6,112
EMR Anglian Water	£5,000
Total	£665,107

The percentage of budget if analysed evenly over the year to date is 83% but Members are reminded that income & expenditure rarely follows this pattern over the year.

Balance Sheet Notes:

Analysis by Cost Centre

401 Staff

Expenditure is 82.8% of the annual budget.

4002 - High due to overtime payments to cover outdoor team at events, Christmas Lights switch on 4 x staff, over 11 hour shift. Remembrance Sunday and set up day on Saturday before 1 staff member circa 7 hours

4030 - Large expenditure at start of financial year due to advertising costs for recruitment at end of 2021/22 and in 2022/23. Also we have just received an invoice for a job advert with SLCC from January 2022

402 Administration

Expenditure is 80% of the annual budget.

4011- General Rates paid to CBC in two annual payments

4016 - Over enthusiastic ordering of materials has resulted in an excess of product being held in stock Clerk arranging for some products to be returned and refunded, which should bring the over spend down.

4022 - Postage price cost rises

4023 - Printing & Stationery costs include notices and communications for events such as Christmas Lights switch on and Remembrance Sunday. Also printing costs of colour photographs for Remembrance display at the library

4024 - Annual subscriptions charges have increased slightly. expenditure appears high.

4025 - Vehicle Insurance annual cost

4027 - New starters have seen an increase in IT support needed to set up new accounts. In addition there have been a number of issues with the server resulting in health checks from IT support

4028 - Annual Service charge

4050 - Tourism Expenditure is up as bookings have increased, the income from this stream has also increased accordingly

4051 - Bank Charges have increased slightly

Sandy Town Council
Report to 31st January 2023

Analysis by Cost Centre [Continued]

403 Works

Expenditure is 53.5% of the annual budget.

4011 - General rates for Depot annual charge

4044 - Vehicle Tax and Insurance paid annually. Currently includes extra electric vehicle

405 Footway Lighting

Expenditure is 102.4% of the annual budget.

4042 - Equipment/Maintenance. An invoice for Circa £11,000 has just been received for replacement columns. A similar unexpected expenditure was received at the same time last year. Do we want to retender for the works or consider asking CBC to take on the maintenance costs of all our streetlights to protect the Council from such large expenditure again next year.

406 Cemetery & Churchyard

Expenditure is 76.8% of the annual budget.

4011 General rates bi annual charge paid in May and October

4037 - Grounds Maintenance fees £1,189.25 spent on waste disposal fees, tap replacement in the cemetery and to cover cost of heras fencing

408 Town Centre

Expenditure is 90.7% of the annual budget.

4011 General rates bi annual charge

4100 - CCTV Annual Charge

409 Public Toilets - Car Park

Expenditure is 86.5% of the annual budget.

4012 - Water rates have increased

4036 - Water leak resulted in emergency plumbing work to be undertaken.

500 Play Areas and Open Spaces

Expenditure is 1066.3% of the annual budget.

4007 - Play Ground Inspection costs - annual charge

4012 - Expenditure due to water rates which have increased

4037 - £1008.56 spent on repairs to water pump

4042 - Payment for cost of replacement play equipment, mostly offset by insurance pay out.

501 Sunderland Road Recreation Ground

Expenditure is 72.3% of the annual budget.

4046 - Bowls Club grounds maintenance costs and waste disposal including irrigation and grounds maintenance supplies. Some of the waste management costs need to be recoded to Cricket Club as they pay 50/50 for skip hire. Clerk checking this has been consistently applied. Likely to result in reduction in 4046 and increase in 4048.

Sandy Town Council
Report to 31st January 2023

Analysis by Cost Centre [Continued]

502 Nature Reserves

Expenditure is 0.3% of the annual budget.

Clerk chasing for invoices

505 Grass Cutting

Expenditure is 0% of the annual budget.

Clerk chasing for invoices

506 Litter Bins, Seats & Shelters

Expenditure is 0% of the annual budget.

Recent purchase of benches following Outdoor team audit, Clerk to check expenditure has not been miscoded.

509 Christmas Lights

Expenditure is 107.5% of the annual budget.

4401 - Christmas lights provision slightly more than budgeted for but will be offset by donation by Cadent of £2,500

4402 - Christmas Tree costs slightly higher than originally provisioned for offset by donation from cadent as above

601 Precept and Interest

Income is 100.4% of the annual budget.

602 Democratic and Civic Costs

Expenditure is 89.9% of the annual budget.

4042 - £845 for replacement batteries for the defibrillator

4702 - Biggest costs came from £500 for medical support for skate jam and £389.97 to install Remembrance banners - the spend for banners needs to be recoded to CC 408-4029.

700 Captial and Projects

Expenditure is 247.3% of the annual budget.

4915 Transfer from Rolling Captial Funds to cover payment until grants received (Skatepark)
Still waiting on £25,000 from CBC Community Asset Grant

4923 Internal Loan Fallowfield repaid

4965 Includes cost of electric vehicle purchase and cost for ground water wells at the cemetery

Date: 07/02/2023

Sandy Town Council Current Year

Page 1

Time: 13:08

Current Bank A/c**List of Payments made between 01/01/2023 and 31/01/2023**

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/01/2023	UK Fuels Limited DDR	DDR3	93.60		873-Fuel A/C
05/01/2023	Grenke leasing	DDR	765.54		Photocopier lease
09/01/2023	Barclays	DDR	46.30		Bank charges
10/01/2023	Yu Energy	DDR4	342.02		Purchase Ledger Payment
10/01/2023	Yu Energy	DDR5	282.78		869-Depot electricity
10/01/2023	Yu Energy	DDR6	9.98		870-SRRG Electricity
10/01/2023	Yu Energy	DDR7	1,219.07		867-Streetlights electricity
10/01/2023	Yu Energy	DDR8	87.35		866-Streetlights electricity
10/01/2023	Yu Energy	DDR9	17.18		868-Public toilets electricity
11/01/2023	1st Response Fire Protection &	32691	104.10		758-Electrical repairs
11/01/2023	Beds Bulletin Ltd	32692	242.00		754-Beds Bulletin advert
11/01/2023	Biggles FM	32693	600.00		755-Biggles FM Grant
11/01/2023	DCK Accounting Solutions Ltd	32694	563.18		763-Accounts Nov 22
11/01/2023	Churches Fire Security Ltd	32695	258.42		775-Fire equip service
11/01/2023	Keech Hospice Care	32696	200.00		759-Keech Hospice Care grant
11/01/2023	Sandy Good Neighbours	32697	100.00		762-Sandy Good Neighbours gran
11/01/2023	Origin Amenity Solutions	32698	354.35		761-compost starter pack
11/01/2023	Mr M Pettitt	32699	300.00		791-Refund M Petit
11/01/2023	Quality Building Equipment Ltd	32700	110.99		760-Fence hire
11/01/2023	Rialtas Business Solutions Ltd	32701	159.34		766-MTD subscription
11/01/2023	Mr S Gregory	32702	1,150.00		772-Sisis Raker service/repair
11/01/2023	SLCC Enterprises Ltd	32703	573.60		768-Recruitment advert
11/01/2023	Speedy Asset Services LTD	32704	171.60		764-Cemetery fence hire
11/01/2023	Steve Dear Tree Services Ltd	32705	1,080.00		756-SRRG Tree works
11/01/2023	St. John Ambulance	32706	529.20		765-Xmas lights 1st aid cover
11/01/2023	T&J Seymour Electrical Install	32707	1,974.00		796-S/Light repairs
11/01/2023	Travis Perkins Trading Co Ltd	32708	25.68		774-sand/cement
11/01/2023	UK Amenity Ltd	32709	300.00		776-Worm deterrent spraying
11/01/2023	VFM Products Ltd	32710	1,137.46		773-Grass line marker
12/01/2023	Jan Salaries	DDR	15,450.08		Jan Salaries
12/01/2023	Bakker & Wilson Plumbing & Hea	FP1	78.00		750-Hot water repair
12/01/2023	1st Choice Staff Recruitmnet L	FP2	534.06		749-AF Temp staff
12/01/2023	1st Choice Staff Recruitmnet L	FP3	676.48		744-JM Temp staff
12/01/2023	1st Choice Staff Recruitmnet L	FP4	700.21		748-AF Temp staff
12/01/2023	1st Choice Staff Recruitmnet L	FP5	866.36		747-JM Temp staff
12/01/2023	1st Choice Staff Recruitmnet L	FP6	878.23		746-AF Temp staff
12/01/2023	1st Choice Staff Recruitmnet L	FP7	1,185.67		745-AF Temp staff
16/01/2023	UK Fuels Limited DDR	DDR10	77.60		751-Fuel a/c
18/01/2023	Chess Ltd DDR	DDR11	78.96		836-Office 365
18/01/2023	Chess Ltd DDR	DDR12	258.52		834-IT Support
23/01/2023	HMRC	FP	8,668.24		PAYE/NI Dec 22
23/01/2023	UK Fuels Limited DDR	DDR13	61.20		752-Fuel a/c
30/01/2023	Beds Pension Fund	FP	4,972.76		Pensions Jan 23
30/01/2023	Chess Ltd DDR	DDR14	266.68		865-Telephone
31/01/2023	Anglian Water Business Ltd. (N	DDR15	13.02		858-Public toilets water
31/01/2023	Anglian Water Business Ltd. (N	DDR16	596.63		857-SRRG Water charges

Continued on Page 2

List of Payments made between 01/01/2023 and 31/01/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
		Total Payments	<u>48,160.44</u>		

Policy, Finance & Resources Committee

Date:	20th February 2023
Title:	Graffiti Policy for Skatepark
Contact:	Town Clerk

Purpose of the Report

1.0 Members to consider a policy that outlines what actions it will take in terms of the removal or acceptance of graffiti at the new Skatepark at Sunderland Road recreation park.

Recommendation

2.0 To agree a stance on one of the following options to enable a policy to be created:

- a) Zero tolerance to all graffiti and removal of such artwork as soon as it appears.
- b) Allow skatepark users to decorate the skatepark as they see fit and leave graffiti as it appears, on the condition it is not offensive, does not adorn any other equipment in the park, does not compromise the safety of the skatepark equipment.
- c) Commission a graffiti artist to decorate the park, in the hope that the professional artwork will not then be defaced by individual artwork.
- d) Use the opportunity to engage with Skatepark users and create an event where they can come and create their own artwork at the park, with pre-agreed designs only.

Background

3.0 Following the installation of the Skatepark in September 2022 a number of incidents of graffiti at the site have been reported. None of these have contained anything that might be deemed offensive.

3.1 Graffiti and skateparks seem to go hand in hand culturally and as such many skateparks around the country incorporate graffiti art into their design.

Financial Implications

4.0 All the options above have financial implications. Although the costs are not known at this point it is likely that option b) will be the least costly and option c and d the costliest. With option d it would be recommended that an 'expert' be brought in to manage and oversee the design and adornment stage, as this would be out of scope with current officers skills and experience.

Policy implications

5.0 A policy will facilitate better decision making and allow effective action to take place in a timely manner when future reports are received.

Policy, Finance & Resources Committee

Date:	20th February 2023
Title:	Uncharged use of Chamber for BRCC/Healthcare Project <i>You Can Do IT</i>
Contact:	Cllr Joanna Hewitt

Purpose of the Report

1.0 To receive and consider a request from Cllr Hewitt to enable BRCC to utilize the Council Chamber for two hours a week free of charge to run IT sessions for the Community under its *You Can Do IT* initiative.

Recommendation

2. To agree to the use of the Chamber free of charge for this initiative as it meets a community need. To create a policy that agrees with the Council's stance on such requests going forward; outlining the criteria that must be fulfilled in order that requests be eligible for free use of the Chamber.

Background

3.0 BRCC has acquired funding to run weekly workshops for residents to help them gain IT skills that will enable them to better access Health Services. The funding is currently up to the end of October 2023.

3.1 BRCC is looking for a suitable venue to run these sessions in Sandy and replicate its current project in Biggleswade. The BRCC needs a space to host residents of the Town for 2-hour weekly sessions. Those attending the training will have either self-referred or been referred via Social Prescribing.

3.2 In an age where digital communication is taking the lead, it is getting harder and harder for people to access the information and services they need if they do not possess IT skills or have access to the right equipment. The BRCC workshops will not only help upskill members of the community, but the package also includes the loan of tablets and basic mobile phones for these purposes.

3.3 The funding secured by BRCC pays for one member of staff who will set up and run the workshops but the initiative also relies on volunteer 'digital champions' to support the work.

Financial Implications

4. Current hire fees are £11.50 per hour so if the Council were charging for the room at a rate of £23 per week until the end of October the income would be £851.00.

4.1 The times and days currently being requested are weekdays during office hours, so staff will be on hand to facilitate access to the Chamber at this time at no extra costs.

Legal Powers

5. The Council holds the General Power of Competence, for which Sandy Town Council is eligible and is a power of first resort (Localism Act 2011, s.1).

Policy, Finance & Resources Committee

Date:	20th February 2023
Title:	Uncharged use of Chamber for BRCC/ GOOD NEIGHBOURS
Contact:	Cllr Joanna Hewitt

Purpose of the Report

1.0 To receive and consider a request from Cllr Hewitt to enable BRCC to utilize the Council Chamber for a quarterly meeting c2hrs free of charge, to run the BRCC Good Neighbours - network committee meeting.

Recommendation

2. To agree to the use of the Chamber free of charge for this initiative as it meets a community need.

Background

3.0 BRCC runs the Good Neighbours scheme supporting more than 40 networks in both Beds Borough and Central Beds.

3.1 BRCC is looking for a suitable venue to run the local network sessions in Sandy. BRCC have seen a drop in volunteers since the end of the pandemic and are keen to reverse this situation. It needs a space to host the local network leaders, who are volunteers, at quarterly meetings, c2hrs.

3.2 The Good Neighbours scheme provides important support to residents who, for example, find themselves unable to drive, or shop during times of illness, as was witnessed and valued during the pandemic.

3.3 BRCC funding pays to support the overall network but the initiative relies on volunteers to undertake the work with residents.

Financial Implications

4.0. Current hire fees are £11.50 per hour so if the Council were charging for the room at a rate of £23 per quarter the income would be £92.

4.1 The time and day requested for this falls during the week in office hours, so staff will be on hand to facilitate access to the Chamber at this time at no extra costs.

Legal Powers

5. The Council holds the General Power of Competence, for which Sandy Town Council is eligible and is a power of first resort (Localism Act 2011, s.1).

Policy, Finance & Resources Committee

Date: 20th February 2023
Title: Memorial Charge Query
Contact: Town Clerk

Purpose of the Report

1.0 To receive and consider a request from a resident regarding waiving the fee for a memorial at Sandy Cemetery.

Recommendation

2. To consider the resident's request in the broader context of the details below and make any necessary amends to the Burial Regulations to ensure all future queries are dealt with equally.

Background

3.0 Item 8 of the Burial Regulations states:

Memorials are permitted in sections B, C, D, E, F, G, H, I, J, and L. A memorial for a full burial plot, which may be either:

- a) A headstone (without kerbs) not exceeding 900mm in height. 650mm in width and 100mm thickness; or*
- b) A flower vase not exceeding 150mm in height.*

Shall be of any approved material, and erected upon plinths (of suitable material) which shall not exceed 900mm in length, 300mm in width and 150mm in thickness. No other type of memorial will be permitted.

3.1 The Sandy Town Council scale of charges sets out the following:

Any headstone, vase or tablet permitted under the regulations - £165.00 (resident) £495.00 (non-resident)

Subsequent inscriptions - £56.50 (resident) £169.50 (non-resident)

Restoration and Replacement of kerbing - £56.50 (resident) £169.50 (non-resident)

3.2 A request to Sandy Town Council came from I Quince Memorials to place a Memorial Vase, of white marble with an inscription on at the plot set out in the resident's letter. This was processed as per the due procedure and an invoice, set out in accordance with the scale of charges, was raised and submitted to the stonemason.

3.3 The vase memorial, while it may reside on the plinth of the current headstone, is still classed as a new/additional memorial for the site and was processed as such. There is nothing in the current burial regulations that contradicts this process.

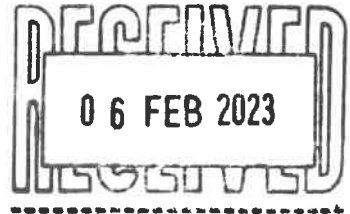
3.4 It is misleading to suggest that the application did not require any service from Sandy Town Council as it does not take into account the administrative time to process such a request; which requires checking of the burial records and ownership permissions for the plot, as well as memorial sizes to ensure they meet with those set out in the Council's regulations. A certain amount of financial administration is then required to raise the appropriate invoice and communicate with the stonemasons. This process can take anything upwards of 30 minutes per request to complete.

Financial Implications

4. Should Members decide to lower/waive the fee in this case, they must also then apply this decision to every future case going forward and accept that there might be implications if challenged over historic cases. The Burial Regulations and Scale of Charges would need to be updated to reflect that decision.

Legal Powers

5. The Council holds the General Power of Competence, for which Sandy Town Council is eligible and is a power of first resort (Localism Act 2011, s.1).



[Redacted]
Sandy
Beds

Phone [Redacted]
Email [Redacted]

3rd February 2023

Clerk to the Council
Sandy Town Council
10 Cambridge Road
Sandy
SG19 1JE.

Dear Town Clerk

My sister-in-law [Redacted] had her ashes interred within the grave space (plot L301) of her parents in August of last year. The family now wish for a small (six inch square) memorial vase to be fitted onto the plinth of the headstone that exists on this plot by stonemasons I R Quince. We have been informed by Quince's that Sandy Town Council have advised them your Council require a fee of £165 for this to be installed.

As the memorial vase will not intrude into the space of the grave, that all the work will be carried out by Quince's and, therefore, there is no further involvement of your staff, I'm asking that your elected members consider, and justify, what is seen as an exorbitant fee to be charged.

Perhaps I should make clear that [Redacted] lived at [Redacted], Sandy and previously at [Redacted] Sandy for a total of 65 years prior to her demise.

Yours sincerely

[Redacted signature]

[Redacted]

Policy, Finance & Resources Committee

Date:	20th February 2023
Title:	Payroll Contract
Contact:	Town Clerk

Purpose of the Report

1. To receive and consider three quotes for the council's Payroll Contract. The current contract runs out on 31st March 2023.

Recommendation

2. To consider each quote on its own merits (set out below) and decide which offers the Town Council the best value for money, while offering the specific support the team needs to process its payroll and pensions payments.

Background

3.0 The contract with the current payroll provider runs out on 31st March 2023 the following three quotes have been received to undertake payroll services on the following basis:

To provide payroll services for 10 permanent staff members and one fixed-term contract. To include pension contributions for the Local Government Pension scheme.

- Company A quoted: £408.00 a year for up to 12 employees paid on a monthly basis
- Company B quoted: £720.00 + VAT for the year (monthly fee of £60 +VAT)
- Company C quoted: £86.00 basic monthly fee plus optional extra charges for payslips/payment submissions and a one off set up fee of £57.50 (which includes existing client discount).

3.1 The Town Clerk has experience working with Company A from previously Parish Councils and received excellent service, albeit for smaller team sizes. The service quoted for includes:

- processing the payroll
- providing payslips and pay reports accessed via online portal
- completing the monthly online RTI submission to HMRC
- submitting the pension return to the LGPS.
- Dealing with leavers and new starters
- Calculating any statutory payments
- Completing year end p60s.

3.2 Company B is the Town Council's current payroll provider and uses the same online portal for payslips and reports as Company A. The Company has been helpful in answering payroll queries although has not been able to support some of the more complex pension queries, we have had in the past. The Clerk's most recent experience with the company has seen this improve recently.

3.3 Company C's services are not known to the Town Council or its officers but does come from the same company that provides the Council's accountancy services. As such it could be expected that the Payroll Services would be of a similar calibre and reliability as that received for accountancy. Company brochure sent to Members separately.

Financial Implications

4. Payroll is an important and complicated discipline to get right and as such it is important that the Council has a robust and competent partner to process this and ensure the correct payments are made to staff, HMRC and the pension providers.

Legal Powers

5. The Council holds the General Power of Competence, for which Sandy Town Council is eligible and is a power of first resort (Localism Act 2011, s.1).

Sandy Town Council	Council Risk Assessment	Adopted: 27 February 2017 Re-adopted: 16 May 2022 Review Due: February 2023
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Area	Subject	Risk(s) identified	H/M/L score	Management/control of risk	Review/Assess/Revise	Verified by
Finance	Precept	Adequacy of precept in order for the Council to perform its Statutory duties	L	To determine the precept amount required, the Council regularly receives budget update information at every PFR committee meeting. At the Town Council meeting to discuss and agree the precept and at the PFR committees ahead of that meeting, the Council receives a budget report, including actual position and projected position to the end of year and indicative figures and costings obtained by the Clerk. With this information the Council considers individual budget codes and projects to ensure each is adequately budgeted for.	Existing procedure adequate	Council RFO/Clerk Accountant
	Bank and Banking	Inadequate checks Banks mistakes Loss Charges	L	The Council has Financial Regulations which set out banking requirements. Monthly reconciliation of accounts is conducted when statements arrive by the accountant.	Existing procedure adequate. Review financial regulations when necessary. Review bank signatories, as necessary. Monitor bank statements monthly.	RFO/Clerk External Auditor Internal Auditor
	Financial controls and Records	Inadequate records Financial irregularities	L	The Council has financial regulations in place which set out requirements. Financial transactions are recorded by the accountant monthly. An	Existing procedure adequate. Review financial regulations when necessary.	RFO/Clerk External Auditor Internal Auditor

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				independent audit checks the records on an annual basis to ensure the Council is compliant. Yearend accounts submitted with annual return.	Timetable annual training/refresher sessions on procedures for all new and existing staff	
	Reporting and auditing	Information Communication	L	Financial information is reported to every Policy, Finance and Resources committee meeting every six weeks.	Existing procedure adequate	Council RFO/Clerk External Auditor Internal Auditor
	Direct Costs	Goods not supplied but billed. Incorrect invoicing Cheque incorrect	L	The Council has financial regulations in place which set out requirements. A list of payments for each month is reviewed by Council at PF&R. Two Members' signatures required for all cheques. Two authorisations are required for any bank transactions. The Council has minimal stock, which is regularly checked by the Clerk and maintenance team.	Existing procedures adequate. Monitored by Council.	RFO/Clerk Accountant
	Best Value accountability	Work awarded incorrectly. Overspend on services.	L/M	Financial Regulations set out contract levels and tendering process. If problems are encountered with a contract, the Clerk will investigate and report to the Council.	Existing procedure is adequate and included in financial regulations. Monitored by Town Clerk Schedule of contracts held by Council. To be reported to Council annually.	Councillors RFO/Clerk

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	Salaries and associated costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue	L	Payroll contracted out to Harrisons Accountants. Payroll checked by admin team leader and payroll on a monthly basis. Dual authorisation required.	Adequate. Contract with Payroll Provider to be monitored by Clerk.	RFO/Clerk Accountant
	Employees	Fraud by staff Loss of key personnel Health and Safety	L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. All employees provided with adequate direction and safety equipment needed to undertake their roles.	Adequate. Monitored by Clerk and Human Resources Committee. Insurance cover reviewed and agreed by Town Council annually. Annual training/refresher sessions to be held for all staff to keep knowledge of procedures up to date and clear.	Councillors Clerk
	Town Clerk	Improper conduct	L	Clerk's performance and appraisal overseen by Human Resources Committee and Clerks Management Committee. Clerk to be provided with relevant training, reference books, access to professional and legal advice required to undertake the role.	Monitored by Human Resources Committee	Councillors
	Election Costs	Risk of election cost	L	Risk is higher in an election year. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled. A EMR budget is held for the purpose of paying for an election.	Existing procedure is adequate	Councillors Clerk/RFO

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	VAT	Re-claiming/charging	L	The Council has Financial Regulations that set out the requirements. The accountant regularly checks and claims all VAT owed.	Existing procedure is adequate	Clerk/RFO Accountant
	Annual Return	Submit within time limits	L	Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing then sent to the external auditor within time limit.	Existing procedure is adequate	Clerk/RFO Accountant
	Legal Powers	Illegal activity	L	All activity and payments within the powers of Town Council to be resolved and minuted at PFR or Town Council meetings.	Existing procedure is adequate	Clerk Councillors
	Insurance	Adequacy Cost Compliance	L	An annual review is undertaken (before the time of policy renewal) of all insurance agreements in place.	Existing procedure is adequate. Review insurance provision annually. Review of compliance.	Clerk Councillors
	Employer Liability	Complying with Employment law	Failure to comply with law	L	Membership of various national bodies and contract with PNC Human Resources provider. Town Clerk is a member of SLCC, and the Council is a member of BATPC and NALC.	Existing procedure is adequate.
	Safety of staff and visitors	Injury	M	Employees are provided with adequate health and safety training and direction in equipment needed to undertake their roles. Health and safety policy in place. Secured doors to personnel area. Panic button in reception. Lone work policy in place.	Existing procedure is adequate. Public liability insurance reviewed and agreed annually by Town Council.	Clerk Human Resources Committee

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				Public liability cover with WPS insurance to value of £15,000,000.		
	Pension requirements	Comply with statutory duties	L	Payroll and pension contributions managed by independent accountant, Harrisons. Adequate budget allowed for employer contributions is reviewed annually. Payments made to fund by Clerk and Admin Team Leader. Dual authorisation required.	Existing procedure is adequate.	Clerk Human Resources Committee
Legal Liability	Acting within legal powers	Failure to ensure activities are within the legal powers of a council	L	All activity and payments within the powers of Town Council to be resolved and minuted at PFR or Town Council meetings.	Existing procedure is adequate	Clerk Auditors
	Proper reporting of Minutes/Agendas/Notices/Statutory Documents	Failure to meet requirements	M	Minutes and agendas are produced in the prescribed manner by the Clerk or Admin Team Leader and adhere to the legal requirements. Minutes are approved and signed at the next Council/Committee meeting. Agendas are displayed according to legal requirements.	Existing procedure is adequate	Clerk Auditors
	Computers	Loss of Council data	L	Regular back up of important data. Virus protection renewed. IT management contract in place. All computers are included on insurance policy with adequate cover.	Existing procedure is adequate	Clerk
	Legal Documents	Loss or damage	M	Leases and legal documents kept in safe at Council officers with register of documents held. Sometimes the need for transfer of	Existing procedure is adequate	Clerk Auditor

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				documents outside of the Council Offices to solicitors etc would increase risk of loss or damage.		
Councillors	Declarations of Interest	Interest not declared	M	Code of conduct sets down declaration of interest guidelines. Clerk to advise a Councillor when there is uncertainty. Declarations are included in each agenda before the discussion items.	Existing procedure is adequate	
Assets	Protection of Physical Assets	Damage to property	M	Buildings insured and reviewed annually. Increase in line with RPI. Annual Health and Safety inspection of all property by outside company. (PNC) Comprehensive insurance cover with WPS. Valuation of buildings conducted in 2017 by Aviva.	Existing procedure is adequate	Clerk Councillors
	Maintenance of buildings	Lack of upkeep	M	Buildings maintained on ad hoc basis.	Reviewed by Grounds Team Leader and recommendations made.	Grounds Team
	Security of buildings, furniture and equipment	Theft, damage	H	Asset register recording all STC assets is regularly updated and reviewed by council annually. Regular checks by staff and reports from public investigated. Alarm system at Council offices and depot which is monitored by ADT . Comprehensive building and contents insurance cover via WPS on all buildings. CCTV at Depot, Sunderland Road and Bedford Road Recreation Grounds. Annual fire safety testing.	Existing procedure adequate.	Clerk Councillors

				Weekly fire alarm and sensor checks.		
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Policy, Finance & Resources Committee

Date:	20th February 2023
Title:	Financial Risk Assessment – Financial Regulation Amendment
Contact:	Town Clerk

Purpose of the Report

1.0 To receive and consider a suggested update to the Financial Regulations 9.9 Cash Handling

Recommendation

2. To agree to new wording for 9.9 of the Financial Regulations for better clarity of the required procedure.

Background

3.0 During the annual review of Financial Risk Assessment for the Council the Clerk has highlighted some areas on the risk assessment and subsequently in the Financial Regulations that might benefit from further clarity as such the following amendment is being suggested.

3.1 Replace the current wording for 9.9 of the Financial Regulations:

Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

With the following:

On receipt of any significant cash sums the following procedure must be followed:

- *Cash counted in a secure area (away from public view/access), two officers to be present*
- *Receipt created and signed by both officers (as above)*
- *All cash received, including deposits banked within 24 hours of receipt – (or the next banking day if received on a weekend). Only petty cash is to be kept on Council premises for more than 24 hours.*
- *All cash deposits reported to RFO on the day of receipt via a separate cash deposits log.*

Financial Implications

4. Clear procedures make it easier for officers to follow and ensure that the required processes are followed.

Legal Powers

5. The Council holds the General Power of Competence, for which Sandy Town Council is eligible and is a power of first resort (Localism Act 2011, s.1).