

**WESTON-SUPER-MARE TOWN COUNCIL
MINUTES OF THE POLICY & FINANCE COMMITTEE MEETING
HELD VIA ZOOM ON
MONDAY 26TH MARCH 2021**

Meeting Commenced: 7:02 pm

Meeting Concluded: 8:25 pm

PRESENT: Councillors Alan Peak (Chairman), Ray Armstrong, Roger Bailey, Ciaran Cronnelly, Dave Dash, Peter Fox, Robert Payne, Lisa Pilgrim, Ian Porter, Tim Taylor, Sonia Russe (S) and Helen Thornton.

IN ATTENDANCE: Malcolm Nicholson (Town Clerk), Sarah Pearse (Deputy Town Clerk/RFO), Fay Powell (Grounds Manager/ATC Public Services), Samantha Bishop (Committee Officer), and Emma Williams (Tourism Marketing Officer)

261	To receive Apologies for Absence and Notification of Substitutes Apologies were received from Councillor Gill Bute who was substituted by Councillor Sonia Russe. Councillor Marcia Pepperall was absent from the meeting.
262	To receive Declarations of Interest There were no declarations of interest received.
263	To approve the minutes of the Policy & Finance Committee meeting held on 15th February 2021 The minutes had been previously circulated with the agenda. PROPOSED BY: Councillor Ian Porter SECONDED BY: Councillor Peter Fox A vote was taken and carried . Accordingly, it was: RESOLVED: That the minutes be approved and signed by the Chairman.
264	The minutes of the Working Party to Review Expenditure & Governance held on 29th January (unapproved) The minutes had been previously circulated with the agenda. RESOLVED: That the minutes of the Working Party to Review Expenditure & Governance held on 29 th January (unapproved) be noted.
265	Monthly Financial Reports: January and February 2021 a) For Approval Schedule of Unapproved Expenditure

PROPOSED BY: Councillor Robert Payne
SECONDED BY: Councillor Ian Porter

A vote was taken and **carried**. Accordingly, it was:

.1 RESOLVED: That the Schedule of Unapproved Expenditure for January and February 2021 be approved.

b) For Noting

- i. Bank Reconciliations
- ii. Budgetary Control Report
- iii. Bank Interest Report
- iv. Schedule of Receipted Income
- v. Overspend Month end report
- vi. Bad debt report

The Deputy Town Clerk was asked to clarify the overspend on health & safety consultancy, this was explained as additional services from the consultant in relation to Covid-19 restrictions, that laid outside of the existing contract terms.

It was clarified that the balance for the Town Councillor email addresses had been paid and would be reflected in the financial reports for March.

In response to a query against the Consumer Price Index justification cited as an increased spend against utilities, the Deputy Town Clerk reported that an increase in utility costs generally had been seen and that this would be looked into by the Finance team and reviewed every 6months.

The Deputy Town Clerk also advised that bad debts were being pursued, albeit with some difficulties, given creditors' staff being less easily available whilst working from home or absent. Some clarification was required in relation to rebates and potential bad debts lodged against Visit Weston customers for partnership fees, this was agreed to be discussed with the Tourism Manager and Assistant Town Clerk - Operational Services.

A member enquired as to the detail behind the Bristol City Council debt, to which the Deputy Town Clerk would explore and advise members after the meeting.

A vote was taken and **carried**. Accordingly, it was:

.2 RESOLVED: That reports 5b i – vi be noted.

266 To approve the final Earmarked Reserves requirements for the year 2021/2022

The report of the Deputy Town Clerk had been previously circulated.

The Deputy Town Clerk advised that the totals for ERM were as reported at the Town Council meeting, with additional lines (17,18, 19 and 20 as shown on circulated report).

It was clarified that 17, Environmental Climate Change balance had decreased due to Food Consultancy teams financing the food clubs.

A question was asked as to the predictability of the amounts received through CIL funding. This was explained as a twice-yearly receipt which would fluctuate in total, driven by the amount of development underway at a given time, within the parish boundaries.

A member queried the omission of ERM funds for the previously resolved funding of a Street Art Festival and beach showers provision. This was confirmed by the Deputy Town Clerk as £30,000, which would be corrected and included on the ERM ledger. Members would need to approve the EMR with this amendment.

A request by a member was made for hard copies of the 2021/22 budget. This was accepted by the Deputy Town Clerk, but that members should make individual requests for bound and printed copies of the new budget if required, as uptake was significantly reduced the previous year.

PROPOSED BY: Councillor Helen Thornton

SECONDED BY: Councillor Ray Armstrong

A vote was taken and **carried**. Accordingly, it was:

RESOLVED: To approve the recognised Final Earmarked Reserve requirements for the year 2021/22 at £1,027,490, to include £30,000 for the provision of the Street Art Festival and beach showers.

267 To Approve Budget Overspend – Public Toilets

The minute extract from Community Services Committee had been previously circulated.

The Town Clerk summarised the minute extract pertaining to the recommendation from committee that hybrid payment methods be installed at the Town Council-owned public toilets, allowing both contactless card and traditional coin operated payments at the cost of £17,800, for 7 cubicles (7 x £2550).

The Town Clerk advised that after consulting with Torbay Council who used contactless only mechanisms and the North Somerset Council Equality Team, it was deemed unnecessary to conduct a full Equality Impact Assessment on a hybrid mechanism.

Debate ensued. It was largely agreed that the coin-operated locks were a target for vandalism and mechanical failure, with frequent outlay for maintenance and repair costs. Some members expressed concern at the potential inequality of installing locks that only accepted contactless card payments, as some service users may be unable, or unwilling, to pay in this way.

The public toilets situated at Grove Park were identified as the most frequently targeted for vandalism, with some members suggesting that coin-operated locks should not be incorporated at this location to avoid repeated repairs and time spent out of order.

The Town Clerk reported that back in 2013 the council was assured by the builders that converted the Grove Park toilets that the disabled cubicles were to fully accessible standard. The Community Services Committee had resolved to review the location of the Grove Park toilets as a long-term project but a short term solution was needed.

An AMENDMENT was then

PROPOSED BY: Councillor Peter Fox
SECONDED BY: Councillor Ray Armstrong

To approve the installation of three contactless card-only locks at Grove Park, with the remaining other locations, receiving the hybrid payment mechanisms.

A vote was then taken and **lost**.

It was then

PROPOSED BY: Councillor Helen Thornton
SECONDED BY: Councillor David Dash

To accept the substantive recommendation by the Community Services Committee:

1. That option 2. to retain coin access in tandem with contactless - removing the current coin pay units completely. To create space required for new combined coin/contactless unit and fit interior lock/unlock. Fit new combi unit to allow user to enter using coin or card at the cost of £17,800, for 7 cubicles (7 of at £2550)
2. That an Equality Impact Assessment be undertaken as part of the process.

A vote was taken on the AMENDMENT and **lost**.

It was then

PROPOSED BY: Councillor Roger Bailey

To install contactless card only payment locks at all sites with the exception of one cubicle at Grove Park receiving a hybrid coin and card mechanism. Which found **no seconder**.

There was no seconder for this proposal.

It was then

PROPOSED BY: Councillor Helen Thornton
SECONDED BY: Councillor David Dash

A vote was then taken and **carried**. Accordingly, it was:

RESOLVED:

1. To install only one hybrid lock at Grove Park toilets, in order to minimise vandalism likelihood, with the two other cubicles having only contactless card locks.
2. The remaining four cubicles at other locations to receive hybrid mechanisms at an additional cost of £12,750 (5 x £2500).

268 Remote Meetings and MHCLG consultation

The report of the Town Clerk had been previously circulated.

The Town Clerk summarised the report and welcomed thoughts from members. He had consulted with group leaders and therefore advised the recommendation within the report.

It was questioned as to the possibility of using the chamber at the Town Hall to host Town Council meetings. The Town Clerk explained that North Somerset Council had not allowed the use of the chamber during the easing of lockdown restrictions in summer 2020, for the September Town Council meeting due to their risk assessments. However, bookings had been made to use the courtyard space at Weston Museum for forthcoming committee meetings, after 21st June, when further Covid-19 restrictions were due to be lifted.

Debate ensued, with members in agreement that the return of in-person committee meetings was hotly anticipated, but only when it was safe and sensible to do so. Some members expressed disappointment at the decision from central government to end legislation allowing virtual committee meetings, especially as the same rules did not apply to elected members of Parliament at Westminster.

An addition to the recommendation was proposed; to accept the Town Clerk's recommendations, but to also write to John Penrose MP, to articulate the Town Council's disappointment at the decisions reached by his colleagues in relation to the aforementioned legislation.

PROPOSED BY: Councillor Timothy Taylor
SECONDED BY: Councillor Ciaran Cronnelly

A vote was taken and **carried**. Accordingly, it was:

RESOLVED:

1. To recommend to the Town Council:
 - a. That, until it is safe to meet in person (or the law is clarified to allow remote committee meetings), all committees operate as Working Parties to enable them to meet virtually and make recommendations either to Council or to the Town Clerk as appropriate.
 - b. The power of delegation to the Town Clerk of all statutory powers not reserved to the full Council, originally made in March 2020, be reconfirmed for the municipal year 2021-22 to enable implementation of decisions.
 - c. Any delegated decisions under this resolution which are not in consideration of working party recommendations be taken by the Town Clerk in consultation with the relevant committee chairman and vice-chairman, or where they are unavailable the Leader and Deputy Leader of the Council.
- 4) That the Council agrees to resume normal committee decision making at the first opportunity and that this decision be reviewed at the latest after 6 months (IE at the latest before the end of November 2021).
- 5) That a letter be sent to John Penrose MP to inform of the Town Council's difficulties faced ahead of the change in legislation.
2. To approve the response to the MHCLG Consultation Paper as reported

269 CIL Monies Allocation of funds – Old Town Quarry

The report of the Deputy Town Clerk had been previously circulated.

	<p>The scoring matrix was also used to screen share for the benefit of members.</p> <p>Members were reminded of the recently adopted CIL Policy with regard to the spending of allocated CIL funds received. Furthermore, it had been acknowledged that there was an opportunity to consider allocation of some monies from the fund, for works required at The Old Town Quarry in the event that it transferred to the Town Council's management via lease, currently being negotiated with NSC. The CIL Earmarked Reserve funds stood at £182,237 as of 31st March 2021.</p> <p>The Deputy Town Clerk asked for the draft CIL funds scoring matrix to be screen shared for members' ease, and explained the application process parameters. It was made clear that the form could be altered or updated in the future, but that the draft was an appropriate launch to an ongoing and potentially evolving policy.</p> <p>PROPOSED BY: Councillor Ian Porter SECONDED BY: Councillor Peter Fox</p> <p>A vote was taken and carried. Accordingly, it was:</p> <p>RESOLVED: To approve the draft scoring matrix for use in the allocation of CIL funding to be reviewed annually.</p>
	<p><i>It was resolved under the Public Bodies (Admissions of Meeting) Act 1960 that the press and public be excluded from the meeting for reasons of confidential nature of the following business.</i></p>
<p>270</p>	<p>Towerpiece Legal Claim</p> <p>The Town Clerk verbally reported that there had been no progress on the case and that he was continuing to defend the claim, using Wards solicitors to conduct the litigation on behalf of the Town Council, as instructed.</p> <p>RESOLVED: That the update from the Town Clerk be noted.</p>
	<p>There being no further business, the Chairman closed the meeting at 8:25 pm</p> <p>Signed.....Dated..... Chairman of the Policy & Finance Committee</p>

**WESTON-SUPER- MARE TOWN COUNCIL
NOTES OF THE WORKING PARTY TO REVIEW
EXPENDITURE AND GOVERNANCE
HELD AT VIA ZOOM ON 6th MAY 2021**

Meeting Commenced: 10.02 am

Meeting Concluded: 11:02 am

PRESENT: Councillors Robert Payne (Chairman), Mike Bell, Gill Bute, Peter Crew, Catherine Gibbons, Alan Peak, Sonia Russe and Richard Tucker.

IN ATTENDANCE: Malcolm Nicholson (Town Clerk), Sarah Pearse (Deputy Town Clerk/RFO), Tania Middlemiss (Assistant Town Clerk) Fay Powell (Assistant Town Clerk – Operational Services) and Emma Williams (Tourism Marketing Officer/Committee Administrator).

1.	Election of Working Party Chairman Nominations were invited for the position of Chairman. PROPOSED BY: Councillor Peter Crew SECONDED BY: Councillor Mike Bell A vote was taken and carried , and accordingly it was: RESOLVED: That Councillor Robert Payne be elected Chairman of the Expenditure and Governance Working Party for the year 2021/22.
2.	Apologies for Absence and Notification of Substitutes There were no absences or substitutions received.
3.	Declarations of Interest There were no declarations of interest received.
4.	Election of Working Party Vice Chairman The Chairman invited nominations for the position of Vice Chairman. PROPOSED BY: Councillor Robert Payne SECONDED BY: Councillor Gill Bute A vote was taken and carried , and accordingly it was: RESOLVED: That Councillor Peter Crew be elected Vice Chairman of the Expenditure and Governance Working Party for the year 2021/22.
5.	To agree the accuracy of the minutes of the previous meeting held on the 28th

	<p>January 2021</p> <p>The minutes of the last meeting had been previously circulated with the agenda.</p> <p>PROPOSED BY: Councillor Mike Bell SECONDED BY: Councillor Robert Payne</p> <p>A vote was taken and carried, and accordingly it was:</p> <p>RECOMMENDED: That the minutes be approved and signed by the Chairman.</p>
<p>6.</p>	<p>To receive notes of the Health & Safety meetings held in January, February and March 2021</p> <p>The notes of the meeting had been previously circulated with the agenda.</p> <p>RECOMMENDED: That the notes of the Health & Safety meetings be noted.</p>
<p>7.</p>	<p>Big Worle and Dartmouth Close Update</p> <p>The Town Clerk recalled the timeline of events surrounding the play area at Dartmouth Close; reporting that the play area funded by Big Worle had been ran by the landowner, Alliance Homes. The Town Council had offered to take over the maintenance of the play area and received an offer from Alliance, of a freehold lease in April 2021.</p> <p>Due diligence inspections of the play equipment had already been carried out and with the approval of members at a future Town Council meeting, the ownership would be transferred promptly. The Assistant Town Clerk – Operational Services, added that due to the time elapsed since the last inspection, when the lease was transferred, an additional independent inspection would also be carried out.</p> <p>A member remarked that there may be delays owing to a change of board members at the Big Worle partnership meetings, however adding that the new line-up of members seemed very enthusiastic to see progress with the Big Worle projects.</p> <p>RECOMMENDED: That the verbal update be noted.</p>
<p>8.</p>	<p>Black Lives Matter</p> <p>The Deputy Town Clerk provided an update following her attendance at the most recent Anti Racism Group (BLM) meeting. There had been seventeen delegates on the virtual meeting from many organisations and the Development Officer had created an action report from the meeting. There had been an overriding sense from the group that the first objective was to receive a commitment from the Town Council that matters arisen at the meetings would go on to form resolutions and actions that created real change, and that the formulation of the group was not simply a knee-jerk</p>

	<p>reaction to wider societal exposure of the BLM movement.</p> <p>It was reported that Council staff training was a particularly contentious issue; with concerns arisen over the quality and diversity of the training provider(s) chosen to deliver the materials. Emphasis was given on the differences between training and education, with suggestions of accredited and recommended workshops and training providers offered by some meeting delegates. Details of an Eventbrite webinar were shared in the Zoom Chat, as a suggested first step, entitled 'How to Be An Ally'.</p> <p>The Assistant Town Clerk advised that the roll-out of training and awareness was not a 'box-ticking exercise' as had been suggested and was being introduced to meet a recognised need. Restrictions on social distancing and maximum indoor capacities had meant large-scale staff training had been untenable, but all staff had undertaken a preliminary awareness training session on Unconscious Bias. To cover the topic in appropriate depth would take 1-2 days. Louise Roberts from North Somerset Council had booked an external provider to deliver similar training to their staff, which the Assistant Town Clerk was planning to attend and evaluate for consideration as a Town Council training strategy.</p> <p>A member asked if it would help to bolster the feeling of support from the Council, if an offer was made to host an in-person meeting of the BLM Group at Weston Museum, enquiring whether this would encourage better debate and conversation. It was agreed that it would be a positive step.</p> <p>Councillor Catherine Gibbons who had also attended the meeting, added that she felt the most pressing objective was to demonstrate a commitment to being anti-racist by actively calling out and challenging racist views on behalf of the BAME community. She added that being educated in the correct and proper responses to racist behaviour was paramount, and this was an ongoing requirement as vernacular and high-profile issues were often changing.</p> <p>RECOMMENDED: That further updates would be provided following future meetings.</p>
9.	<p>Acquisition of an additional Cemetery Facility – Discussion</p> <p>The Assistant Town Clerk – Operational Services had previously requested the item be discussed as the long-standing issue of available space remaining at Milton Road cemetery, was reaching a critical point.</p> <p>It was reported that there were at present, only 15 single depth plots and 18 other plots left available, with very little uptake on common grave plots. Pre-purchased plots had not been an option for several years and it was clear that residents were keen to have this service reinstated.</p> <p>One suggestion from the Assistant Town Clerk was to acquire land for cemetery</p>

	<p>services at Ellenborough Park East, however this was acknowledged as potentially controversial. Alternatively, that new land would ideally be sought somewhere within the parish boundary.</p> <p>The Town Clerk added that there was potential to explore a scheme that would reuse existing areas at Milton Road. Permissions could be sought from the Church of England to reuse areas of historic graves (at least 80-100 years old) on consecrated land, of which some areas of Milton Road qualified. Some London boroughs had also been permitted to use this method on unconsecrated ground in municipal cemeteries, which may also be an option if the legislation which applies to London were to be widened to other areas of the country.</p> <p>A member remarked that back in 2013 the idea had been researched and figures then showed around 40% of Milton Road would become available for new burials, but there had been more options at that time for acquisition of new land, which had since decreased significantly.</p> <p>RECOMMENDED: That research be undertaken into all three options; the acquisition of additional land, the reuse of consecrated areas and the reuse of unconsecrated areas.</p>
10.	<p>Future Areas to be considered by the Working Party</p> <p>The Deputy Town Clerk advised that the Social Value Policy and Procurement Guide would ideally be re-evaluated before being presented to the Policy & Finance Committee, and could this be addressed at the next Expenditure & Governance Group meeting. The Chairman confirmed this.</p> <p>A member made a request on behalf of Councillor Pete McAleer, who had enquired as to the progress of funding for a feasibility study on changes in the public toilets in Grove Park.</p> <p>The Deputy Town Clerk responded that the funding was being held in the Strategic Planning budget, but no action had been taken yet as officers had been working on the closing of the financial year end. However, she offered to begin research with the Town Clerk into the formation of the feasibility study.</p> <p>The Town Clerk added that this would be handled via the Community Services Committee, but that it could be added to the agenda for the July 2021 meeting. A suggestion was made to invite Councillor Pete McAleer to that meeting to participate in any discussions.</p> <p>The Chairman recommended that updates from the BLM Group were established as a regular agenda item.</p> <p>RECOMMENDED:</p> <ol style="list-style-type: none"> 1. Re-evaluation of the Social Value Policy and Procurement Guide 2. Feasibility study for Grove Park toilets 3. Update from the BLM Group

	There being no further business, the Chairman closed the meeting at 11:02am

Signed.....Dated.....
Chairman

Policy & Finance Committee

Schedule of unapproved expenditure – Report of the Finance Officer

		General Account - (Direct Debits, Standing Orders)	General Account - (pymt run inv's (CHQS,BACS) and salary payments)	Imprest Account	Mayors Charity Fund	Totals
<u>SCHEDULE OF UNAPPROVED EXPENDITURE FOR ALL BANK ACCOUNTS</u>						
	Mar-21	£ 4,059.48	£ 281,535.49	£ 8.20	£ 8.75	<u>£ 285,611.92</u>

Policy & Finance Committee

Bank Reconciliation Statements – Report of the Finance Officer

BANK RECONCILIATIONS

	Agenda Item				Bank Accounts sub-total	ADD		Petty Cash & floats held:					Monthly totals
	Lloyds Current Account	Lloyds Imprest Account	Lloyds Mayor's Charity Fund	NatWest Liquidity Manager		CCLA Investment	Sanatnder Investment	Petty Cash Grove Lodge	Groundsman Petty Cash	Museum Petty Cash & Floats	VIC Petty Cash & Floats	Blakehay Floats	
	£	£	£	£		£	£	£	£	£	£	£	
Summary of reconciliations attached													
31st March 2021													
Account Balance	1,294,046.64	33,214.60	10,941.72	30,127.54									
Less: Unpresented cheques and BACS (p/l & imprest trs)	207,581.87	2,104.08	0.00	0.00									
plus: receipts not banked	200.00	0.00	0.00	0.00									
	1,086,664.77	31,110.52	10,941.72	30,127.54	1,158,844.55	100,000.00	420,000.00	250.00	50.00	540.00	150.00	320.00	1,680,154.55

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102 Central Administration								
4000 Staffing Costs	27,291	328,386	308,369	(20,017)		(20,017)	106.5%	
4006 Moorepay/IT payroll HR softwar	0	0	2,700	2,700		2,700	0.0%	
4007 Personnel Consultants	193	1,800	1,800	(0)		(0)	100.0%	
4008 CRB Checks/staff services	0	50	2,000	1,950		1,950	2.5%	
4009 Health & Safety Consultant	146	3,862	2,500	(1,362)		(1,362)	154.5%	
4012 Travel & Subsistence Expenses	0	19	650	631		631	2.9%	
4013 Training	1,974	3,786	7,500	3,714		3,714	50.5%	
4030 Equipment Purchase	0	579	500	(79)		(79)	115.8%	
4031 Equipment - Rental	864	5,659	5,500	(159)		(159)	102.9%	
4034 Equipment Repairs	0	0	500	500		500	0.0%	
4035 Telephone	0	2,983	4,400	1,417		1,417	67.8%	
4036 Stationery	186	1,716	3,000	1,284		1,284	57.2%	
4038 Recruitment / Advertising	864	2,144	4,000	1,856		1,856	53.6%	
4040 Audit & Accountancy	2,468	3,014	6,000	2,987		2,987	50.2%	
4041 Fees, Subs and Conferences	36	3,585	4,360	775		775	82.2%	
4042 Postages	77	3,315	3,000	(315)		(315)	110.5%	
4043 Ink Cartridges/printing	112	1,599	1,500	(99)		(99)	106.6%	
4044 Insurance	4,224	13,435	13,600	165		165	98.8%	
4049 Legal fees	2,234	7,337	5,000	(2,337)		(2,337)	146.7%	
4107 IT Support & Upgrade	2,283	27,829	29,002	1,173		1,173	96.0%	
4114 Refuse Removal	27	41	0	(41)		(41)	0.0%	
4136 Credit Card Chgs	0	29	0	(29)		(29)	0.0%	
4151 Catering	242	945	3,000	2,055		2,055	31.5%	
6020 Allocation to Cost Centres	0	(368,908)	(376,014)	(7,106)		(7,106)	98.1%	
Central Administration :- Indirect Expenditure	43,220	43,205	32,867	(10,338)	0	(10,338)	131.5%	0
Net Expenditure	(43,220)	(43,205)	(32,867)	10,338				
103 Grove House								
4014 P P E / Health & Safety	0	1,181	0	(1,181)		(1,181)	0.0%	
4030 Equipment Purchase	473	1,066	1,000	(66)		(66)	106.6%	
4102 NNDR	540	6,025	5,390	(635)		(635)	111.8%	
4104 Utilities - Water	0	182	150	(32)		(32)	121.4%	
4105 Utilities - Heat & Light	554	3,367	3,638	271		271	92.5%	
4109 Alarm system	63	423	600	177		177	70.5%	
4110 Cleaning	676	4,278	5,486	1,208		1,208	78.0%	
4111 Window Cleaning	0	90	113	23		23	79.6%	
4114 Refuse Removal	0	781	800	19		19	97.6%	
6020 Allocation to Cost Centres	0	(15,019)	(16,027)	(1,008)		(1,008)	93.7%	
Grove House :- Indirect Expenditure	2,307	2,374	1,150	(1,224)	0	(1,224)	206.4%	0
Net Expenditure	(2,307)	(2,374)	(1,150)	1,224				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>104 Grove Lodge</u>								
4014 P P E / Health & Safety	0	371	0	(371)		(371)	0.0%	
4030 Equipment Purchase	473	1,202	1,000	(202)		(202)	120.2%	
4102 NNDR	221	2,466	2,257	(209)		(209)	109.3%	
4104 Utilities - Water	479	884	439	(445)		(445)	201.3%	
4105 Utilities - Heat & Light	91	1,530	1,120	(410)		(410)	136.6%	
4109 Alarm system	0	250	600	350		350	41.7%	
4110 Cleaning	451	2,735	2,500	(235)		(235)	109.4%	
4111 Window Cleaning	0	90	113	23		23	79.6%	
4132 Rent	833	5,417	5,000	(417)		(417)	108.3%	
6020 Allocation to Cost Centres	0	(12,398)	(10,279)	2,119		2,119	120.6%	
Grove Lodge :- Indirect Expenditure	<u>2,547</u>	<u>2,547</u>	<u>2,750</u>	<u>203</u>	<u>0</u>	<u>203</u>	<u>92.6%</u>	<u>0</u>
Net Expenditure	<u>(2,547)</u>	<u>(2,547)</u>	<u>(2,750)</u>	<u>(203)</u>				
<u>105 Community Services</u>								
1025 Donations and Grants rec'd	28,571	44,512	0	(44,512)			0.0%	
Community Services :- Income	<u>28,571</u>	<u>44,512</u>	<u>0</u>	<u>(44,512)</u>				<u>0</u>
4158 Weston in Bloom	725	1,366	16,000	14,634		14,634	8.5%	
4200 Small grants to Voluntary Orgs	0	6,332	7,500	1,168		1,168	84.4%	
4204 VANS	0	3,000	3,000	0		0	100.0%	
4205 Grants Donat'ns repaid Charity	2,437	15,766	0	(15,766)		(15,766)	0.0%	
4208 Christmas Lights - SLA	0	36,000	36,000	0		0	100.0%	
4210 Weston Town Centre Co SLA	0	17,460	18,201	741		741	95.9%	
4212 CCTV (NSC)	81,600	81,600	83,232	1,632		1,632	98.0%	
4215 Uphill Church lights	0	0	350	350		350	0.0%	
4218 Flower Beds	2,640	7,028	6,500	(528)		(528)	108.1%	
4221 Citizens Advice Bureau	0	25,000	25,000	0		0	100.0%	
4223 Community Events	0	5,207	6,500	1,293		1,293	80.1%	
4228 Blue Plaques	0	1,052	1,000	(52)		(52)	105.2%	
4229 Armed Forces Celebrations	0	250	9,000	8,750		8,750	2.8%	
4250 Community Events Grants	0	20,000	50,000	30,000		30,000	40.0%	
4251 Community Orderlies	0	0	100,000	100,000		100,000	0.0%	
4252 Crime & Disorder	0	0	50,000	50,000		50,000	0.0%	
4864 Homeless Support Fund	0	25,000	25,000	0		0	100.0%	
6000 Admin Salaries Recharge	0	17,824	16,827	(997)		(997)	105.9%	
6005 Admin Overhead Recharge	0	4,009	5,513	1,504		1,504	72.7%	
6007 Grove House Recharge	0	923	891	(32)		(32)	103.6%	
6008 Grove Lodge Recharges	0	733	670	(63)		(63)	109.4%	
6010 Grounds Salaries Recharge	0	5,838	5,980	142		142	97.6%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
6015 Grounds Overhead Recharge	0	1,629	2,014	385		385	80.9%	
Community Services :- Indirect Expenditure	87,402	276,017	469,178	193,161	0	193,161	58.8%	0
Net Income over Expenditure	(58,831)	(231,505)	(469,178)	(237,673)				
107 Civic Support								
4000 Staffing Costs	1,478	18,728	21,418	2,690		2,690	87.4%	
4036 Stationery	0	0	200	200		200	0.0%	
4044 Insurance	25	294	295	1		1	99.8%	
4050 Printing	0	370	1,365	995		995	27.1%	
4149 VE Day One off celebrations	0	0	3,000	3,000		3,000	0.0%	
4150 Chauffeur/travel costs	0	31	6,500	6,469		6,469	0.5%	
4151 Catering	0	55	7,800	7,745		7,745	0.7%	
4152 Civic Miscellaneous	25	392	3,990	3,598		3,598	9.8%	
4153 Chairman's Allowance	0	3,244	4,496	1,252		1,252	72.1%	
4154 Civic Regalia	198	418	2,190	1,772		1,772	19.1%	
6000 Admin Salaries Recharge	0	15,959	15,068	(891)		(891)	105.9%	
6005 Admin Overhead Recharge	0	3,589	4,935	1,346		1,346	72.7%	
6007 Grove House Recharge	0	827	797	(30)		(30)	103.8%	
6008 Grove Lodge Recharges	0	658	607	(51)		(51)	108.4%	
6010 Grounds Salaries Recharge	0	619	632	13		13	97.9%	
6015 Grounds Overhead Recharge	0	177	214	37		37	82.9%	
Civic Support :- Indirect Expenditure	1,725	45,360	73,507	28,147	0	28,147	61.7%	0
Net Expenditure	(1,725)	(45,360)	(73,507)	(28,147)				
108 Democratic Representation								
4013 Training	0	1,275	1,500	225		225	85.0%	
4018 Election Costs	0	0	15,000	15,000		15,000	0.0%	
4023 Cllrs email provision	798	798	2,500	1,702		1,702	31.9%	
6000 Admin Salaries Recharge	0	56,282	53,137	(3,145)		(3,145)	105.9%	
6005 Admin Overhead Recharge	0	12,655	17,402	4,747		4,747	72.7%	
6007 Grove House Recharge	0	2,912	2,807	(105)		(105)	103.7%	
6008 Grove Lodge Recharges	0	2,316	2,124	(192)		(192)	109.0%	
6010 Grounds Salaries Recharge	0	7,333	7,548	215		215	97.2%	
6015 Grounds Overhead Recharge	0	2,046	2,540	494		494	80.6%	
Democratic Representation :- Indirect Expenditure	798	85,617	104,558	18,941	0	18,941	81.9%	0
Net Expenditure	(798)	(85,617)	(104,558)	(18,941)				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
109 DO NOT USE								
1102 Ace grant	(144)	(144)	0	144			0.0%	
DO NOT USE :- Income	(144)	(144)	0	144				0
Net Income	(144)	(144)	0	144				
110 Other Costs & Income								
1176 Precept	0	2,567,270	2,567,270	0			100.0%	
1190 Bank Interest	149	2,607	3,000	393			86.9%	
1191 CIL Received	0	77,636	0	(77,636)			0.0%	
Other Costs & Income :- Income	149	2,647,514	2,570,270	(77,244)			103.0%	0
4051 Bank Charges	132	1,874	5,143	3,269	3,269		36.4%	
4060 PWLB Interest repaid-Blakehay	0	5,883	5,883	0	0		100.0%	
4061 PWLB Capital repaid-Blakehay	0	12,000	12,000	0	0		100.0%	
4068 PWLB Interest repaid-Water Pk	0	15,228	15,656	428	428		97.3%	
4069 PWLB Capital repaid-Water Pk	0	5,131	4,701	(430)	(430)		109.1%	
4999 General Reserve	0	0	30,000	30,000	30,000		0.0%	
Other Costs & Income :- Indirect Expenditure	132	40,116	73,383	33,267	0	33,267	54.7%	0
Net Income over Expenditure	17	2,607,398	2,496,887	(110,511)				
111 Strategic Planning/Projects								
4049 Legal fees	(231)	6,080	15,000	8,920	8,920		40.5%	
4213 Development budget	8	374	1,000	627	627		37.4%	
6000 Admin Salaries Recharge	0	38,297	36,164	(2,133)	(2,133)		105.9%	
6005 Admin Overhead Recharge	0	8,611	11,839	3,228	3,228		72.7%	
6007 Grove House Recharge	0	1,982	1,908	(74)	(74)		103.9%	
6008 Grove Lodge Recharges	0	1,577	1,444	(133)	(133)		109.2%	
Strategic Planning/Projects :- Indirect Expenditure	(223)	56,920	67,355	10,435	0	10,435	84.5%	0
Net Expenditure	223	(56,920)	(67,355)	(10,435)				
120 Blakehay Central Costs								
1100 Miscellaneous Income	(200)	(200)	0	200			0.0%	
Blakehay Central Costs :- Income	(200)	(200)	0	200				0
4000 Staffing Costs	3,716	44,617	44,338	(279)	(279)		100.6%	
4013 Training	126	622	2,355	1,733	1,733		26.4%	
4014 P P E / Health & Safety	128	1,301	1,000	(301)	(301)		130.1%	
4019 Website Costs-TC	0	1,494	1,000	(494)	(494)		149.4%	
4030 Equipment Purchase	473	1,217	1,906	689	689		63.9%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4031 Equipment - Rental	74	1,200	2,936	1,736		1,736	40.9%	
4034 Equipment Repairs	0	0	500	500		500	0.0%	
4035 Telephone	0	1,081	995	(86)		(86)	108.6%	
4043 Ink Cartridges/printing	0	19	0	(19)		(19)	0.0%	
4044 Insurance	50	597	600	3		3	99.6%	
4102 NNDR	352	3,882	3,510	(372)		(372)	110.6%	
4104 Utilities - Water	0	164	906	742		742	18.1%	
4105 Utilities - Heat & Light	113	4,279	6,986	2,707		2,707	61.3%	
4109 Alarm system	43	628	600	(28)		(28)	104.7%	
4110 Cleaning	0	114	700	586		586	16.3%	
4111 Window Cleaning	0	145	300	155		155	48.3%	
4114 Refuse Removal	93	1,488	1,500	12		12	99.2%	
4131 Licenses	21	312	295	(17)		(17)	105.8%	
4136 Credit Card Chgs	1	30	0	(30)		(30)	0.0%	
6000 Admin Salaries Recharge	0	20,835	19,670	(1,165)		(1,165)	105.9%	
6005 Admin Overhead Recharge	0	4,685	6,447	1,762		1,762	72.7%	
6007 Grove House Recharge	0	1,079	1,038	(41)		(41)	103.9%	
6008 Grove Lodge Recharges	0	859	785	(74)		(74)	109.4%	
6010 Grounds Salaries Recharge	0	310	316	6		6	98.1%	
6015 Grounds Overhead Recharge	0	90	102	12		12	88.6%	
Blakehay Central Costs :- Indirect Expenditure	5,188	91,048	98,785	7,737	0	7,737	92.2%	0
Net Income over Expenditure	(5,388)	(91,248)	(98,785)	(7,537)				
<u>121 Blakehay -Auditorium</u>								
1013 BH annual membership	0	28	100	72			27.6%	
1090 Bookings	0	0	43,000	43,000			0.0%	
Blakehay -Auditorium :- Income	0	28	43,100	43,072			0.1%	0
4000 Staffing Costs	1,756	20,926	29,599	8,673		8,673	70.7%	
4039 Advertising & Marketing	0	54	5,900	5,846		5,846	0.9%	
4224 Blakehay Performing Rights	0	0	1,000	1,000		1,000	0.0%	
Blakehay -Auditorium :- Indirect Expenditure	1,756	20,980	36,499	15,519	0	15,519	57.5%	0
Net Income over Expenditure	(1,756)	(20,952)	6,601	27,553				
<u>122 Blakehay - Upper Studio</u>								
1014 BH evening classes income	0	0	1,400	1,400			0.0%	
1090 Bookings	82	10	12,000	11,990			0.1%	
Blakehay - Upper Studio :- Income	82	10	13,400	13,390			0.1%	0
4000 Staffing Costs	0	2,220	6,406	4,186		4,186	34.7%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4141 BH evening classes expenditure	0	0	750	750		750	0.0%	
Blakehay - Upper Studio :- Indirect Expenditure	0	2,220	7,156	4,936	0	4,936	31.0%	0
Net Income over Expenditure	82	(2,211)	6,244	8,455				
123 Blakehay Bar								
1193 Blakehay Bar Events Hire	0	0	1,750	1,750			0.0%	
1194 Blakehay Bar Income	0	0	15,000	15,000			0.0%	
Blakehay Bar :- Income	0	0	16,750	16,750			0.0%	0
4000 Staffing Costs	357	4,496	8,683	4,187		4,187	51.8%	
4031 Equipment - Rental	332	2,444	2,574	130		130	95.0%	
4405 Blakehay Bar Expenditure	0	73	5,000	4,927		4,927	1.5%	
Blakehay Bar :- Indirect Expenditure	688	7,013	16,257	9,244	0	9,244	43.1%	0
Net Income over Expenditure	(688)	(7,013)	493	7,506				
124 Blakehay Box Office								
1105 Blakehay Box office income	0	(1,267)	10,800	12,067			(11.7%)	
Blakehay Box Office :- Income	0	(1,267)	10,800	12,067			(11.7%)	0
4000 Staffing Costs	1,278	15,746	18,312	2,566		2,566	86.0%	
4031 Equipment - Rental	0	132	0	(132)		(132)	0.0%	
4036 Stationery	0	25	800	775		775	3.1%	
4136 Credit Card Chgs	92	92	528	437		437	17.3%	
4407 Museum cafe stock	0	48	0	(48)		(48)	0.0%	
Blakehay Box Office :- Indirect Expenditure	1,370	16,043	19,640	3,597	0	3,597	81.7%	0
Net Income over Expenditure	(1,370)	(17,310)	(8,840)	8,470				
125 Blakehay -Live Shows								
1106 Blakehay events income	0	498	48,000	47,502			1.0%	
Blakehay -Live Shows :- Income	0	498	48,000	47,502			1.0%	0
4016 Show costs	0	2,274	24,000	21,726		21,726	9.5%	
4039 Advertising & Marketing	0	0	2,400	2,400		2,400	0.0%	
Blakehay -Live Shows :- Indirect Expenditure	0	2,274	26,400	24,126	0	24,126	8.6%	0
Net Income over Expenditure	0	(1,776)	21,600	23,376				
140 Museum Central Costs								
1034 Grant funding	0	(747)	0	747			0.0%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1100 Miscellaneous Income	(3)	750	7,500	6,750			10.0%	
1122 Fundraising	0	18	0	(18)			0.0%	
Museum Central Costs :- Income	(3)	21	7,500	7,479			0.3%	0
4000 Staffing Costs	10,544	117,439	113,822	(3,617)		(3,617)	103.2%	
4012 Travel & Subsistence Expenses	57	179	200	21		21	89.4%	
4013 Training	968	2,072	5,000	2,928		2,928	41.4%	
4014 P P E / Health & Safety	143	4,343	1,000	(3,343)		(3,343)	434.3%	
4019 Website Costs-TC	155	483	600	117		117	80.6%	
4030 Equipment Purchase	473	1,417	1,300	(117)		(117)	109.0%	
4031 Equipment - Rental	22	428	1,616	1,188		1,188	26.5%	
4033 Equipment mtce contracts	0	(25)	0	25		25	0.0%	
4034 Equipment Repairs	0	212	200	(12)		(12)	106.0%	
4035 Telephone	0	1,760	1,600	(160)		(160)	110.0%	
4036 Stationery	0	177	750	573		573	23.6%	
4039 Advertising & Marketing	0	1,448	4,000	2,552		2,552	36.2%	
4041 Fees, Subs and Conferences	324	479	300	(179)		(179)	159.7%	
4043 Ink Cartridges/printing	13	62	0	(62)		(62)	0.0%	
4044 Insurance	533	1,945	1,600	(345)		(345)	121.6%	
4102 NNDR	5,323	55,260	53,551	(1,709)		(1,709)	103.2%	
4104 Utilities - Water	0	1,139	978	(161)		(161)	116.5%	
4105 Utilities - Heat & Light	346	7,371	12,547	5,176		5,176	58.7%	
4109 Alarm system	637	1,626	1,000	(626)		(626)	162.6%	
4110 Cleaning	1,776	11,075	12,000	925		925	92.3%	
4111 Window Cleaning	50	500	600	100		100	83.3%	
4114 Refuse Removal	189	1,635	1,800	165		165	90.8%	
4131 Licenses	0	386	1,350	964		964	28.6%	
4161 Volunteer Training	0	88	1,000	912		912	8.8%	
4214 Somerset County Council - SLA	0	68,569	69,454	885		885	98.7%	
6000 Admin Salaries Recharge	0	28,964	27,347	(1,617)		(1,617)	105.9%	
6005 Admin Overhead Recharge	0	6,514	8,959	2,445		2,445	72.7%	
6007 Grove House Recharge	0	1,496	1,446	(50)		(50)	103.5%	
6008 Grove Lodge Recharges	0	1,192	1,089	(103)		(103)	109.5%	
6010 Grounds Salaries Recharge	0	619	632	13		13	97.9%	
6015 Grounds Overhead Recharge	0	177	214	37		37	82.9%	
Museum Central Costs :- Indirect Expenditure	21,553	319,031	325,955	6,925	0	6,925	97.9%	0
Net Income over Expenditure	(21,556)	(319,009)	(318,455)	554				
141 Museum Learning and Events								
1006 Museum Learning Room Hire	0	(60)	8,487	8,547			(0.7%)	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1008 Museum handling box hire	70	700	1,575	875			44.4%	
1103 Other event misc income	0	0	7,290	7,290			0.0%	
Museum Learning and Events :- Income	70	640	17,352	16,712			3.7%	0
4000 Staffing Costs	2,255	27,147	29,353	2,206		2,206	92.5%	
4020 Learning/Event education equip	0	1,393	1,000	(393)		(393)	139.3%	
4039 Advertising & Marketing	0	83	1,000	917		917	8.3%	
4058 Learning/Events Museum events	0	75	1,000	925		925	7.5%	
Museum Learning and Events :- Indirect Expenditure	2,255	28,699	32,353	3,654	0	3,654	88.7%	0
Net Income over Expenditure	(2,185)	(28,059)	(15,001)	13,058				
142 Museum Cafe								
1004 Cafe Sales	(92)	1,523	62,000	60,477			2.5%	
Museum Cafe :- Income	(92)	1,523	62,000	60,477			2.5%	0
4000 Staffing Costs	3,285	40,806	48,023	7,217		7,217	85.0%	
4014 P P E / Health & Safety	20	1,292	1,100	(192)		(192)	117.4%	
4015 SLA Somerset	0	0	1,824	1,824		1,824	0.0%	
4017 Museum cafe equip rental	0	1,572	0	(1,572)		(1,572)	0.0%	
4031 Equipment - Rental	0	13	0	(13)		(13)	0.0%	
4058 Learning/Events Museum events	0	0	1,000	1,000		1,000	0.0%	
4110 Cleaning	0	21	845	824		824	2.5%	
4114 Refuse Removal	75	785	800	15		15	98.1%	
4151 Catering	0	512	500	(12)		(12)	102.4%	
4406 Bar Stock	0	0	2,500	2,500		2,500	0.0%	
4407 Museum cafe stock	0	1,353	13,000	11,647		11,647	10.4%	
Museum Cafe :- Indirect Expenditure	3,380	46,354	69,592	23,238	0	23,238	66.6%	0
Net Income over Expenditure	(3,472)	(44,831)	(7,592)	37,239				
143 Museum shop/retail								
1005 Museum Shop Sales	(44)	883	13,500	12,617			6.5%	
1009 Museum sale or return comm	0	145	4,000	3,855			3.6%	
Museum shop/retail :- Income	(44)	1,028	17,500	16,472			5.9%	0
4031 Equipment - Rental	0	130	0	(130)		(130)	0.0%	
4136 Credit Card Chgs	92	121	312	191		191	38.8%	
4408 Museum shop stock	0	2,547	7,000	4,453		4,453	36.4%	
Museum shop/retail :- Indirect Expenditure	92	2,798	7,312	4,514	0	4,514	38.3%	0
Net Income over Expenditure	(136)	(1,770)	10,188	11,958				

Detailed Income & Expenditure by Budget Heading 31/03/2021

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
144 Museum Temporary Gallery								
4039 Advertising & Marketing	0	292	1,000	708		708	29.2%	
Museum Temporary Gallery :- Indirect Expenditure	0	292	1,000	708	0	708	29.2%	0
Net Expenditure	0	(292)	(1,000)	(708)				
145 Museum Function								
1004 Cafe Sales	25	25	0	(25)			0.0%	
1104 Function Income	(265)	(630)	31,500	32,130			(2.0%)	
Museum Function :- Income	(240)	(605)	31,500	32,105			(1.9%)	0
4000 Staffing Costs	0	0	2,385	2,385		2,385	0.0%	
4030 Equipment Purchase	17	263	500	237		237	52.6%	
4039 Advertising & Marketing	99	429	1,000	571		571	42.9%	
Museum Function :- Indirect Expenditure	116	692	3,885	3,193	0	3,193	17.8%	0
Net Income over Expenditure	(356)	(1,297)	27,615	28,912				
199 Capital Projects								
4103 Capital project	0	32,114	173,000	140,886		140,886	18.6%	
Capital Projects :- Indirect Expenditure	0	32,114	173,000	140,886	0	140,886	18.6%	0
Net Expenditure	0	(32,114)	(173,000)	(140,886)				
300 Planning								
6000 Admin Salaries Recharge	0	9,936	9,381	(555)		(555)	105.9%	
6005 Admin Overhead Recharge	0	2,233	3,069	836		836	72.8%	
6007 Grove House Recharge	0	515	493	(22)		(22)	104.5%	
6008 Grove Lodge Recharges	0	409	377	(32)		(32)	108.5%	
Planning :- Indirect Expenditure	0	13,093	13,320	227	0	227	98.3%	0
Net Expenditure	0	(13,093)	(13,320)	(227)				
400 Central Grounds Maintenance								
4000 Staffing Costs	16,810	210,122	243,593	33,471		33,471	86.3%	
4013 Training	109	467	6,500	6,033		6,033	7.2%	
4014 P P E / Health & Safety	37	1,448	3,000	1,552		1,552	48.3%	
4015 SLA Somerset	2,757	15,991	13,499	(2,492)		(2,492)	118.5%	
4025 Vehicle Maintenance	952	2,224	2,000	(224)		(224)	111.2%	
4026 Petrol / Diesel	306	2,969	6,000	3,031		3,031	49.5%	
4030 Equipment Purchase	3,600	9,637	4,300	(5,337)		(5,337)	224.1%	

Detailed Income & Expenditure by Budget Heading 31/03/2021

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4031 Equipment - Rental	532	15,709	15,700	(9)		(9)	100.1%	
4034 Equipment Repairs	0	2,955	2,000	(955)		(955)	147.7%	
4035 Telephone	368	1,149	1,000	(149)		(149)	114.9%	
4044 Insurance	1,100	4,320	4,500	180		180	96.0%	
4107 IT Support & Upgrade	636	7,115	6,552	(563)		(563)	108.6%	
4114 Refuse Removal	0	259	6,000	5,741		5,741	4.3%	
6020 Allocation to Cost Centres	0	(247,158)	(264,714)	(17,556)		(17,556)	93.4%	
Central Grounds Maintenance :- Indirect Expenditure	27,206	27,206	49,930	22,724	0	22,724	54.5%	0
Net Expenditure	(27,206)	(27,206)	(49,930)	(22,724)				
402 DO NOT USE								
4136 Credit Card Chgs	1	1	0	(1)		(1)	0.0%	
DO NOT USE :- Indirect Expenditure	1	1	0	(1)	0	(1)		0
Net Expenditure	(1)	(1)	0	1				
403 Allotments								
1100 Miscellaneous Income	0	7,500	0	(7,500)			0.0%	
Allotments :- Income	0	7,500	0	(7,500)				0
4108 Building / Maintenance	28	333	4,000	3,667		3,667	8.3%	
6000 Admin Salaries Recharge	0	3,976	3,751	(225)		(225)	106.0%	
6005 Admin Overhead Recharge	0	894	1,233	339		339	72.5%	
6007 Grove House Recharge	0	206	199	(7)		(7)	103.5%	
6008 Grove Lodge Recharges	0	163	147	(16)		(16)	110.9%	
6010 Grounds Salaries Recharge	0	1,526	1,568	42		42	97.3%	
6015 Grounds Overhead Recharge	0	429	529	100		100	81.2%	
Allotments :- Indirect Expenditure	28	7,528	11,427	3,899	0	3,899	65.9%	0
Net Income over Expenditure	(28)	(28)	(11,427)	(11,399)				
406 Environmental / climate								
4600 Environmental / Climate	23,400	26,107	100,000	73,893		73,893	26.1%	
Environmental / climate :- Indirect Expenditure	23,400	26,107	100,000	73,893	0	73,893	26.1%	0
Net Expenditure	(23,400)	(26,107)	(100,000)	(73,893)				
420 Milton Road Cemetery								
1010 Interments	10,345	71,406	50,000	(21,406)			142.8%	
1011 Memorials	521	4,612	6,000	1,388			76.9%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1100 Miscellaneous Income	203	2,574	3,250	676			79.2%	
Milton Road Cemetery :- Income	11,069	78,592	59,250	(19,342)			132.6%	0
4034 Equipment Repairs	165	165	2,000	1,835		1,835	8.2%	
4039 Advertising & Marketing	0	0	450	450		450	0.0%	
4054 Grave Digging	500	10,750	12,500	1,750		1,750	86.0%	
4055 Memorials	872	7,143	7,200	57		57	99.2%	
4102 NNDR	357	3,197	3,301	104		104	96.8%	
4104 Utilities - Water	0	843	299	(544)		(544)	282.1%	
4105 Utilities - Heat & Light	27	170	390	220		220	43.5%	
4109 Alarm system	0	501	500	(1)		(1)	100.1%	
4110 Cleaning	0	0	100	100		100	0.0%	
4111 Window Cleaning	0	0	150	150		150	0.0%	
6000 Admin Salaries Recharge	0	12,706	11,993	(713)		(713)	105.9%	
6005 Admin Overhead Recharge	0	2,857	3,925	1,068		1,068	72.8%	
6007 Grove House Recharge	0	659	629	(30)		(30)	104.8%	
6008 Grove Lodge Recharges	0	523	481	(42)		(42)	108.7%	
6010 Grounds Salaries Recharge	0	98,184	100,615	2,431		2,431	97.6%	
6015 Grounds Overhead Recharge	0	27,351	33,834	6,483		6,483	80.8%	
Milton Road Cemetery :- Indirect Expenditure	1,921	165,049	178,367	13,318	0	13,318	92.5%	0
Net Income over Expenditure	9,148	(86,457)	(119,117)	(32,660)				
<u>451 Youth Activities</u>								
4057 Youth Council Budget	0	0	500	500		500	0.0%	
4142 YMCA SLA	2,939	66,099	64,550	(1,549)		(1,549)	102.4%	
4219 Youth Grants	0	0	3,000	3,000		3,000	0.0%	
6000 Admin Salaries Recharge	0	7,587	7,168	(419)		(419)	105.8%	
6005 Admin Overhead Recharge	0	1,705	2,346	641		641	72.7%	
6007 Grove House Recharge	0	394	380	(14)		(14)	103.7%	
6008 Grove Lodge Recharges	0	313	283	(30)		(30)	110.6%	
Youth Activities :- Indirect Expenditure	2,939	76,098	78,227	2,129	0	2,129	97.3%	0
Net Expenditure	(2,939)	(76,098)	(78,227)	(2,129)				
<u>460 Street Furniture</u>								
4105 Utilities - Heat & Light	70	214	0	(214)		(214)	0.0%	
4115 Dogbin purchase	0	395	1,500	1,105		1,105	26.3%	
4116 Dogbin Emptying	(184)	(2,520)	9,775	12,295		12,295	(25.8%)	
4119 Notice Boards	0	37	1,500	1,463		1,463	2.4%	
4120 Bus Shelter Cleaning / Graffit	0	396	500	104		104	79.2%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4133 Bus Shelter - Repairs	0	1,810	3,100	1,290		1,290	58.4%	
4157 Prince Wales Clock/welcome sig	11	617	550	(67)		(67)	112.1%	
6000 Admin Salaries Recharge	0	12,406	11,715	(691)		(691)	105.9%	
6005 Admin Overhead Recharge	0	2,788	3,835	1,047		1,047	72.7%	
6007 Grove House Recharge	0	642	616	(26)		(26)	104.2%	
6008 Grove Lodge Recharges	0	511	471	(40)		(40)	108.5%	
6010 Grounds Salaries Recharge	0	23,623	24,204	581		581	97.6%	
6015 Grounds Overhead Recharge	0	6,582	8,146	1,564		1,564	80.8%	
Street Furniture :- Indirect Expenditure	(103)	47,501	65,912	18,411	0	18,411	72.1%	0
Net Expenditure	103	(47,501)	(65,912)	(18,411)				
<u>470 Parks & Play Areas</u>								
1076 Water Play Area Kiosk Income	0	1,750	7,000	5,250			25.0%	
1077 Water Park Admissions	0	0	30,000	30,000			0.0%	
Parks & Play Areas :- Income	0	1,750	37,000	35,250			4.7%	0
4039 Advertising & Marketing	0	0	275	275		275	0.0%	
4102 NNDR	0	449	449	(0)		(0)	100.0%	
4104 Utilities - Water	0	21	4,000	3,979		3,979	0.5%	
4105 Utilities - Heat & Light	0	160	8,254	8,094		8,094	1.9%	
4114 Refuse Removal	0	0	300	300		300	0.0%	
4138 Water Play Area Rent	0	10,041	8,632	(1,409)		(1,409)	116.3%	
4140 Recreation Grounds	0	78,060	79,292	1,232		1,232	98.4%	
4144 Water Park Resident Scheme pas	0	0	5,000	5,000		5,000	0.0%	
4300 Parks&Play Area EMRRP Holding	0	(7,511)	145,778	153,289		153,289	(5.2%)	
4301 Ashcombe Park Lower	43	1,592	1,506	(86)		(86)	105.7%	
4302 Ashcombe Park Upper	43	1,319	1,232	(87)		(87)	107.0%	
4303 Broadway Play	43	3,095	3,009	(86)		(86)	102.9%	
4304 Broadway Skate Park	43	562	476	(86)		(86)	118.1%	
4305 Byron Rec	43	562	476	(86)		(86)	118.1%	
4306 Castle Batch Lower	43	562	476	(86)		(86)	118.1%	
4307 Canberra Road	43	562	476	(86)		(86)	118.1%	
4308 Clarence Park	43	268	182	(86)		(86)	147.2%	
4309 Conniston Green	43	8,062	7,976	(86)		(86)	101.1%	
4310 Ellenborough Park East	43	1,802	1,716	(86)		(86)	105.0%	
4311 Grove Park	43	3,365	3,279	(86)		(86)	102.6%	
4312 Hutton Moor Skate Park	1,621	2,141	(1,102)	(3,243)		(3,243)	(194.2%)	
4313 Jubilee Park	43	562	475	(87)		(87)	118.3%	
4314 Locking Castle (Maltlands)	43	562	475	(87)		(87)	118.3%	
4315 Lynch Farm	43	322	235	(87)		(87)	137.1%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4316 Millennium Green	43	322	235	(87)		(87)	137.1%	
4317 Uphill Junior Play Area	4,327	14,455	5,800	(8,655)		(8,655)	249.2%	
4318 Uphill Toddler Play Area	1,444	11,012	8,123	(2,889)		(2,889)	135.6%	
4319 Water Adventure Play Park	9,300	33,319	14,719	(18,600)		(18,600)	226.4%	
4320 Worle Recreation Ground	43	54	(33)	(87)		(87)	(162.6%)	
4321 Wyvern Close	43	54	(33)	(87)		(87)	(162.6%)	
4322 Ellenborough Park West	43	4,617	4,530	(87)		(87)	101.9%	
6000 Admin Salaries Recharge	0	15,416	14,558	(858)		(858)	105.9%	
6005 Admin Overhead Recharge	0	3,468	4,769	1,301		1,301	72.7%	
6007 Grove House Recharge	0	798	765	(33)		(33)	104.3%	
6008 Grove Lodge Recharges	0	634	586	(48)		(48)	108.2%	
6010 Grounds Salaries Recharge	0	48,173	49,365	1,192		1,192	97.6%	
6015 Grounds Overhead Recharge	0	13,420	16,597	3,177		3,177	80.9%	
Parks & Play Areas :- Indirect Expenditure	17,466	252,299	392,848	140,549	0	140,549	64.2%	0
Net Income over Expenditure	(17,466)	(250,549)	(355,848)	(105,299)				
475 Planned maintenance								
4231 Planned maint holding budget	3,633	3,633	31,074	27,441		27,441	11.7%	
4232 Allotments PPM	0	376	376	(0)		(0)	100.1%	
4233 Blakehay PPM	3,055	21,334	21,334	(0)		(0)	100.0%	
4234 Museum PPM	(209)	20,336	20,336	0		0	100.0%	
4235 Cemetery PPM	4,260	16,732	16,733	1		1	100.0%	
4236 Parks & play areas PPM	222	445	445	(0)		(0)	100.1%	
4237 Grove House PPM	1,334	4,461	4,462	1		1	100.0%	
4238 Grove Lodge PPM	997	2,047	1,966	(81)		(81)	104.1%	
4239 Chapel/hut/toilets/shed PPM	4,130	5,128	5,128	(0)		(0)	100.0%	
4240 Public toilets	199	8,147	8,148	1		1	100.0%	
6000 Admin Salaries Recharge	0	17,525	15,054	(2,471)		(2,471)	116.4%	
6005 Admin Overhead Recharge	0	6,648	9,148	2,500		2,500	72.7%	
6007 Grove House Recharge	0	907	870	(37)		(37)	104.3%	
6008 Grove Lodge Recharges	0	722	659	(63)		(63)	109.6%	
Planned maintenance :- Indirect Expenditure	17,620	108,442	135,733	27,291	0	27,291	79.9%	0
Net Expenditure	(17,620)	(108,442)	(135,733)	(27,291)				
480 Tourism & Marketing								
1040 VIC Advertising Income	0	(15)	0	15			0.0%	
Tourism & Marketing :- Income	0	(15)	0	15				0
4019 Website Costs-TC	0	971	5,000	4,029		4,029	19.4%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4062 Tourism-Love Weston website	0	130	0	(130)		(130)	0.0%	
Tourism & Marketing :- Indirect Expenditure	0	1,101	5,000	3,899	0	3,899	22.0%	0
Net Income over Expenditure	0	(1,116)	(5,000)	(3,884)				
481 Tourism Love Weston / Dest Mar								
1040 VIC Advertising Income	0	1,126	27,500	26,374			4.1%	
Tourism Love Weston / Dest Mar :- Income	0	1,126	27,500	26,374			4.1%	0
4000 Staffing Costs	4,329	51,248	49,096	(2,152)		(2,152)	104.4%	
4039 Advertising & Marketing	0	21,783	29,343	7,560		7,560	74.2%	
4041 Fees, Subs and Conferences	0	0	600	600		600	0.0%	
4062 Tourism-Love Weston website	3,538	11,505	15,428	3,923		3,923	74.6%	
6000 Admin Salaries Recharge	0	29,562	27,912	(1,650)		(1,650)	105.9%	
6005 Admin Overhead Recharge	0	3,941	5,414	1,473		1,473	72.8%	
6007 Grove House Recharge	0	956	1,410	454		454	67.8%	
6008 Grove Lodge Recharges	0	1,217	550	(667)		(667)	221.3%	
Tourism Love Weston / Dest Mar :- Indirect Expenditure	7,868	120,212	129,753	9,541	0	9,541	92.6%	0
Net Income over Expenditure	(7,868)	(119,085)	(102,253)	16,832				
482 Tourism VIC costs								
1040 VIC Advertising Income	0	1,100	2,400	1,300			45.8%	
1043 VIC Retail/Shop Income	0	0	16,500	16,500			0.0%	
1044 VIC Ticket sales	0	0	200	200			0.0%	
Tourism VIC costs :- Income	0	1,100	19,100	18,000			5.8%	0
4000 Staffing Costs	0	0	24,378	24,378		24,378	0.0%	
4013 Training	109	487	1,000	513		513	48.7%	
4014 P P E / Health & Safety	0	207	0	(207)		(207)	0.0%	
4031 Equipment - Rental	9	227	459	232		232	49.4%	
4035 Telephone	51	498	650	152		152	76.5%	
4036 Stationery	0	251	600	349		349	41.8%	
4102 NNDR	0	0	3,533	3,533		3,533	0.0%	
4104 Utilities - Water	0	0	600	600		600	0.0%	
4105 Utilities - Heat & Light	0	0	1,200	1,200		1,200	0.0%	
4136 Credit Card Chgs	1	28	0	(28)		(28)	0.0%	
4209 TIC -equipment purchase	90	90	1,000	910		910	9.0%	
4211 TIC running costs	0	149	1,000	851		851	14.9%	
4225 VIC Stock	0	0	7,000	7,000		7,000	0.0%	
Tourism VIC costs :- Indirect Expenditure	258	1,935	41,420	39,485	0	39,485	4.7%	0
Net Income over Expenditure	(258)	(835)	(22,320)	(21,485)				

Detailed Income & Expenditure by Budget Heading 31/03/2021

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>485 PublicToilets</u>								
1080 Toilet income	288	3,194	5,500	2,306			58.1%	
PublicToilets :- Income	<u>288</u>	<u>3,194</u>	<u>5,500</u>	<u>2,306</u>			<u>58.1%</u>	<u>0</u>
4044 Insurance	(1,096)	(782)	350	1,132		1,132	(223.4%)	
4102 NNDR	255	5,466	4,420	(1,046)		(1,046)	123.7%	
4104 Utilities - Water	245	1,065	1,560	495		495	68.3%	
4105 Utilities - Heat & Light	162	4,612	1,987	(2,625)		(2,625)	232.1%	
4108 Building / Maintenance	(15)	(15)	0	15		15	0.0%	
4110 Cleaning	1,526	35,095	38,000	2,905		2,905	92.4%	
4135 Community Investment	0	0	2,000	2,000		2,000	0.0%	
6000 Admin Salaries Recharge	0	13,907	13,133	(774)		(774)	105.9%	
6005 Admin Overhead Recharge	0	3,129	4,302	1,173		1,173	72.7%	
6007 Grove House Recharge	0	723	692	(31)		(31)	104.5%	
6008 Grove Lodge Recharges	0	571	1,092	521		521	52.3%	
6010 Grounds Salaries Recharge	0	7,056	7,233	177		177	97.6%	
6015 Grounds Overhead Recharge	0	1,973	2,431	458		458	81.2%	
PublicToilets :- Indirect Expenditure	<u>1,077</u>	<u>72,800</u>	<u>77,200</u>	<u>4,400</u>	<u>0</u>	<u>4,400</u>	<u>94.3%</u>	<u>0</u>
Net Income over Expenditure	<u>(788)</u>	<u>(69,606)</u>	<u>(71,700)</u>	<u>(2,094)</u>				
Grand Totals:- Income	39,505	2,786,804	2,986,522	199,718			93.3%	
Expenditure	273,987	2,041,084	2,921,719	880,635	0	880,635	69.9%	
Net Income over Expenditure	<u>(234,482)</u>	<u>745,720</u>	<u>64,803</u>	<u>(680,917)</u>				
Movement to/(from) Gen Reserve	<u>(234,482)</u>	<u>745,720</u>						

Bank Interest Report:

- for April'20 to March 2021 (2020/2021).

Interest earned on the investment of **£420,000** into a 90-day Notice Account at a rate of 0.85% with **Santander**;

Year 2020/2021

- to the value of £303.21 on 2nd April 2020.
- to the value of £293.42 on 2nd May 2020.
- to the value of £303.21 on 2nd June 2020.
- to the value of £293.42 on 2nd July 2020.
- to the value of £165.12 on 3rd August 2020.
- to the value of £160.52 on 2nd September 2020.
- to the value of £155.34 on 2nd October 2020.
- to the value of £160.52 on 2nd November 2020
- to the value of £155.34 on 2nd December 2020
- to the value of £160.52 on 4th January 2021
- to the value of £160.52 on 2nd February 2021
- to the value of £144.99 on 2nd March 2021

Santander Actual Cash Received 1st April 2020 to 31st March 2021 = £2356.13

Interest earned on the investment of **£100,000** in the **CCLA** (Public Sector Deposit Fund);

Year 2020/2021

- to the value of £50.34 on 2nd April 2020.
- to the value of £32.14 on 2nd May 2020.
- to the value of £28.81 on 2nd June 2020.
- to the value of £24.81 on 2nd July 2020.
- to the value of £16.29 on 4th August 2020.
- to the value of £11.33 on 2nd September 2020.
- to the value of £11.13 on 2nd October 2020.
- to the value of £7.45 on 3rd November 2020
- to the value of £5.12 on 2nd December 2020
- to the value of £4.38 on 5th January 2021
- to the value of £3.10 on 2nd February 2021
- to the value of £3.06 on 2nd March 2021

CCLA Actual Cash Received 1st April 2020 to 31st March 21 = £197.96

Policy & Finance Committee
Schedule of receipts – Report of the Finance Officer

<u>SCHEDULE OF RECEIPTS</u> <u>FOR:</u>	Current Account (Lloyds) Not including TRO Settlement or Inter a/c trs	Imprest Account (Lloyds) Not including Reimbursement or Cashbook Transfer	Mayor's Charity Fund (Lloyds)	Liquidity Manager Acc (Natwest)	Total Gross Income
	£	£	£	£	£
Mar-21	44,934.00	0.00	0.00	0.00	44,934.00

Outstanding Balances by Month as at 31/03/2021

A/C Code	Customer Name	Balance	Mar 2021	Feb 2021	Jan 2021	Prior Months	On A/c Pymnts
Ledger No 1, Blakehay Sales Ledger							
PILATES	PILATES	60.00	0.00	0.00	0.00	60.00	0.00
TURNERJ	TURNERJ	475.20	0.00	0.00	0.00	475.20	0.00
WES002	WESTON COLLEGE	1,777.16	0.00	0.00	0.00	1,777.16	0.00
WORLEWB	WORLEWB	-316.80	0.00	0.00	0.00	0.00	-316.80
Total Sales Ledger No 1		1,995.56	0.00	0.00	0.00	2,312.36	-316.80
Ledger No 2, Council Sales Ledger							
ADAMSM	ADAMSM	220.00	0.00	0.00	220.00	0.00	0.00
ALBANY	ALBANY	20.84	0.00	0.00	0.00	20.84	0.00
ALLIANCEDB	ALLIANCEDOGBIN	1,016.40	363.00	290.40	0.00	363.00	0.00
BELLAVISTA	BELLAVISTA	20.83	0.00	20.83	0.00	0.00	0.00
BRISTOLCC	BRISTOLCC	975.00	0.00	0.00	0.00	975.00	0.00
CHURCHILLP	CHURCHILLP	432.00	432.00	0.00	0.00	0.00	0.00
ELM001	ELMS	1,581.00	1,581.00	0.00	0.00	0.00	0.00
GOWER	GOWER	117.00	0.00	0.00	0.00	117.00	0.00
GROVES	GROVES	2,480.00	1,173.00	1,424.00	71.00	0.00	-188.00
HADLEYS	HADLEYS	37.50	0.00	15.00	0.00	22.50	0.00
HIGHLEA	HIGHLEA	83.33	0.00	0.00	0.00	83.33	0.00
KEWSTOKE	KEWSTOKEDOGBIN	534.60	297.00	237.60	0.00	0.00	0.00
MEMORIA	MEMORIA	765.00	0.00	0.00	765.00	0.00	0.00
PALMER	PALMER	41.00	41.00	0.00	0.00	0.00	0.00
PITMANS	PITMANS	41.00	41.00	0.00	0.00	0.00	0.00
ROCKPOOL	ROCKPOOL	41.68	0.00	0.00	0.00	41.68	0.00
THELITTLE	THELITTLE	58.33	0.00	0.00	0.00	58.33	0.00
WALLEDEN	WALLEDEN	58.33	0.00	0.00	0.00	58.33	0.00
WINSCOMBE	WINSCOMBES	360.00	360.00	0.00	0.00	0.00	0.00
WINSTONS	WINSTONS	12.50	0.00	12.50	0.00	0.00	0.00
WOOKEY	WOOKEY	345.00	0.00	0.00	0.00	345.00	0.00
WSMGOLF	WSMGOLF	-180.00	0.00	0.00	0.00	0.00	-180.00
Total Sales Ledger No 2		9,061.34	4,288.00	2,000.33	1,056.00	2,085.01	-368.00
Ledger No 4, Museum Sales Ledger							
AXE	AXE	255.00	0.00	0.00	0.00	255.00	0.00
CASTLE	CASTLE	35.00	35.00	0.00	0.00	0.00	0.00
EDMONDSN	EDMONDSN	528.60	0.00	0.00	0.00	628.60	-100.00
HAYWARDV	HAYWARDV	96.25	35.00	0.00	35.00	26.25	0.00
HEALEY	HEALEYS	26.25	0.00	0.00	0.00	0.00	26.25
KEWSTOKE	KEWSTOKE	26.25	0.00	0.00	0.00	0.00	26.25
Total Sales Ledger No 4		967.35	70.00	0.00	35.00	909.85	-47.50
TOTAL SALES LEDGER BALANCES		12,024.25	4,358.00	2,000.33	1,091.00	5,307.22	-732.30

Weston-super-Mare Town Council

Internal Audit Report 2020-21 (Final update)

Stuart J Pollard

*Director
Auditing Solutions Limited*

Background and Scope

The Accounts and Audit Regulations introduced from 1st April 2001 require all Town and Parish Councils to implement an independent Internal Audit (IA) examination of their Accounts and accounting processes annually: the Council has complied accordingly. The following detailed report sets out those areas examined during the course of our initial visit in October 2020, subsequent remote review at our own offices in February 2021 due to the Covid restrictions at that time and this final review visit on 18th May 2021.

Internal Audit Approach

In conducting our review for 2020-21, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts and Governance and Accountability Return (AGAR), employing a range of selective sampling techniques (or 100% substantive testing if appropriate) across a range of the Council's activities. The impact of the Covid pandemic has obviously had a significant impact on the Council's finances in the financial year with most venues closed for much of the year resulting in significantly reduced income. Consequently, we have focused attention this year on the Council's expenditure and governance controls, also examining income arising from a selection of those areas still operational such as the cemetery.

At the request of the Town Clerk, we also undertook a specific review of certain issues at the Blakehay Theatre at our first review visit, details of which were set out in a separate report prepared and issued at that time.

Overall Conclusion

We are pleased to report that no significant issues have been identified from the work undertaken this year, although, as per our first report for the year, we noted one or two areas where we considered that, inter alia, the filing of documentation required some improvement in order to provide a clear and comprehensive audit trail. We are pleased to acknowledge the positive action taken to address and improve that situation. We also identified a few additional areas at the previous visits where we considered action was required, detail of which is set out in the body of the report with resultant recommendations further summarised in the appended Action Plan. We have discussed the current status of these with the RFO at this final visit and, where appropriate, reflected that position in this final report for the year.

Based on the generally satisfactory conclusions reached from our programme of work for the year, we have signed-off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area. We take this opportunity to remind the Clerk and RFO of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers, which continue to be maintained using the Rialtas Omega software with three bank accounts operated at Lloyds including the Mayor's Charity Account, supplemented by a Liquidity Manager account and surplus funds held in a Treasury Reserve Deposit account. To ensure compliance with the above criteria, we have: -

- Ensured that an appropriate cost centre and nominal ledger coding structure remains in place;
- Ensured the accurate roll-over of last year's closing balances as opening entries in the current year's financial ledger;
- Checked and agreed four sample months' transactions (April and August 2020, plus January and March 2021) on the Lloyds Current and Imprest accounts and the full financial year transactions on the other accounts by reference to the supporting bank statements;
- Checked and agreed the Current Account bank reconciliations as at 30th April 2020 and the combined account reconciliations as at 31st August 2020, plus January and March 2021 on all accounts. Those for the Imprest and Mayor's accounts at 31st January and March 2021 have also been agreed. We noted a in the Lloyds Current Account cashbook and / or bank reconciliation statement at our first visit according to the backed-up Omega data provided for our examination, as below.

Conclusions and recommendations

We drew attention in our first report for the year to the existence of three "Ticket sour" receipts dated 20th April (2) and 1st June 2020 (1) that remained uncleared on the 31st August 2020 bank reconciliation, also noting that the August BACS payment (ref Page 5449) had been erroneously recorded in the cashbook as paid on 31st March 2020 and remained uncleared until after 31st August 2020. The three "ticket sour" payments were still showing as uncleared on the reconciliation as at 31st January 2021: we are pleased to note that these have now been cleared at the financial year-end.

We also identified a few anomalies in the Lloyds Current account January 2021 cashbook entries and / or the bank reconciliation: the cashbook per the backed-up detail provided for our examination showed a month-end cashbook balance of £1,568,775.96, whereas the month-end reconciliation showed a cashbook balance of £1,664,341.94, a difference of £95,565.98, which equated to the BACS payment on 31st January 2021 recorded in the cashbook as "P/I Payment Page 5584". Consequently, the bank reconciliation is being represented incorrectly.

We are pleased to note that the year-end reconciliations on all accounts reflect the correct detail.

R1. Where cheques and deposits remain uncleared through the bank account for any length of time (ideally a maximum of three months) they should be pursued appropriately to establish the reason for their non-clearance. Noted and will be actioned accordingly in future.

R2. *Direct Debit payments should be recorded in the cashbook on the date they clear the bank. **Noted for future action.***

R3. *Care should be taken to ensure that the cashbook balance recorded on the month-end bank reconciliation matches that on the cashbook itself in future: we appreciate that it is not now possible to retrospectively rework the 31st January 2021 bank reconciliation. **Noted.***

Review of Corporate Governance

Our objective here is to ensure that the Council has robust Corporate Governance documentation in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have reviewed the minutes of meetings of the Full Council and its Standing Committees (except Planning) for the financial year and to date in 2021-22, as posted on the Council's website or provided in electronic format. In reviewing the minutes, we have aimed to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist, also that no other issues are in existence whereby the Council may potentially be considering or have taken decisions that might result in ultra vires expenditure being incurred: we are pleased to record that no such issues have been identified to date.

We have previously noted that both Standing Orders (SOs) and Financial Regulations (FRs) were reviewed and re-affirmed in prior years, including necessary revisions in accord with revised 2015 EU Contract Regulations and, as recorded in last year's report, noted that appropriate "tidying up" was undertaken during that year in relation to the FRs. We also now note that they have been subjected to further review by the Policy and Finance Committee in February 2021 with a few amendments recorded.

We are pleased to note that the 2019-20 AGAR was duly signed-off by PKF Littlejohn (external auditors) without comment.

Conclusions

No issues arise in this area warranting formal comment or recommendation this year. We shall continue our review of minutes and the Council's approach to governance issues at future visits.

Review of Purchasing and Payment Procedures

We aim in this area to ensure compliance with the following criteria to ensure that each payment is:

- Supported by a trade invoice or other appropriate form of supporting documentation;
- Supported by an official order, where appropriate;
- Supported by proper quotations and / or a formal tender process, where applicable under the terms of the Council's Financial Regulations;
- Posted accurately to the Omega software nominal ledger expenditure headings;

- Authorised as seen by members during the course of the cheque approval process and subsequently summarised for adoption by Full Council; and
- That the calculation and recording of VAT to the relevant control account for subsequent recovery has been actioned appropriately.

We have extended testing for compliance with the above criteria selecting a total sample of 94 individual payments, plus NNDR annual payments for 8 sites paid over 10 months in the year. Our test sample includes all those individually in excess of £3,000 plus every 30th other payment recorded in the Omega Cashbook and / or Purchase Ledger. Our test sample totals £879,000 and equates to 60% by value of non-pay related expenditure in the year.

VAT Returns continue to be submitted electronically as required by extant legislation: we have ensured recovery of the 2019-20 closing VAT debtor balance in the current financial year, together with the first three quarterly reclaims for 2020-21 by reference to the VAT control account in Omega, with the final quarter reclaim duly recorded as a debtor in the Council's Accounts for the year.

Conclusions and recommendations

We are pleased to report that no significant issues have been identified in this area this year, apart from noting that the payments to "Simplicity in Business" for agency staff have been coded as a staff cost (Nominal account code 4000) and will consequently be aligned to Box 4 – Staff costs on the year's AGAR. As these payments do not relate to directly employed staff, the costs should be coded appropriately to a non-pay related code ensuring alignment with Box 6 in the year's AGAR at Section 2.

As indicated in our first report for the year where we experienced difficulties in tracking down a few payments, we considered it essential that all documentation supporting payments be held on the appropriate monthly file, which includes full detail of all purchase ledger and other transactions, the former detailing individual invoices paid in the month to each trader. We are pleased to report that the position has significantly improved in the latter stages of the year with all payments in our test sample appropriately supported.

We have discussed the payment release process with the RFO at this final visit and consider that the level of segregation of duties between processing / recording of payments in the accounting software, setting up the physical payments online and their actual release to be appropriate.

- R4. Payments to "Simplicity in Business" should be coded to a non-pay related nominal account code in the financial ledger thereby ensuring the accurate recording of such expenses at Section 2, Box 6 of the year's AGAR. **Noted: this will be actioned in 2021-22: these costs have been excluded from the year-end AGAR detail at Section 2, Box 4 and are included at Box 6.***
- R5. Care should be taken to ensure that the monthly files of processed purchase invoices are complete with all invoices, or copies thereof, held appropriately on file in support of every payment processed in the month. **Noted and actioned accordingly.***

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

We are pleased to note that, in line with the requirements of “The Practitioner’s Guide”, the Council has completed a review of its extant risk register, again using the LCRS software, adopting the updated documentation at the full Council meeting in November 2020. We have examined a sample of the LCRS output and consider it appropriate and in line with the potential risks facing the Council.

We have examined the Council’s 2020-21 insurance schedule, arranged through WPS, with Royal & Sun Alliance, noting that premises and contents appear to be appropriately covered, together with Public and Employer’s Liability standing at £15 million and £10 million respectively and Fidelity Guarantee cover at £1.4 million, together with Loss of Revenue cover at £699,000, all of which we consider appropriate for the Council’s present requirements.

Conclusions

No issues have been identified warranting formal comment in this area currently. We shall continue to monitor the Council’s approach to risk management at future visits.

Budgetary Control and Reserves

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount to be precepted on the parent District Council, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

We are pleased to note that, following due deliberation, members have determined the Council’s budgetary and precept requirements for 2021-22, adopting the latter at £2,587,982 at the January 2021 full Council meeting.

We are also pleased to note that members continue to be provided with periodic and comprehensive management accounting information based on the Omega detail, although the Covid situation has obviously affected the level of Council activity in the current financial year with significant depletion to the usual level of income receivable due to closure of the various Council venues.

We have examined the year-end Omega budget report with no unanticipated or unexplained variances apparent warranting further action, other than the obvious loss of income impact of the ongoing Covid situation.

Finally in this area, we note that total reserves as at 31st March 2021 have increased significantly to £1,678,733 (£839,407 as at 31st March 2020), comprising of specific earmarked items totalling £1,027,037 (£343,000 at the prior year-end) leaving the General Fund balance at £651,695 (£496,007 the prior year-end) equating to approximately 4½ months’ revenue spending at current levels.

Conclusions

No issues arise in this area warranting formal comment or recommendation.

Review of Income

The Council usually receives income from a variety of sources in addition to the precept: we have previously agreed with the RFO a strategic approach to examining each income stream: however, due to the impact of Covid and the requirement for several of the Council's income generating sites to be "closed" for a large part of the year, income from those areas has understandably been significantly reduced. Consequently, we have restricted our review for the year to examining burial fees, a sample of Museum and Public Convenience cash income, together with examination of the status of outstanding debt at the year-end.

As we were unable to visit the Council at the time of our interim update review due to the Covid restrictions, we sought assistance from Council staff requesting that they provide detail of 10 interments during November and December 2020, together with all necessary and relevant supporting documentation, including Burial and / or Cremation Certificates. We have duly reviewed the documentation provided, also ensuring that the appropriate approved fees had been charged, noting that, as at 31st January 2021, six of the ten invoices raised in relation to these interments remained unpaid: we have rechecked the position at this final review with none of the above invoices remaining unpaid at the year-end.

We have reviewed the Sales Ledger "Unpaid accounts by date" reports for the three active Sales Ledgers to determine the extent of unpaid debt and / or unmatched receipts noting that in all three ledgers there are a number of long-standing debts where payment appears to have been received but not offset against the relevant invoice: some of these date-back as far as 2017. We have provided the RFO with copies of the relevant Omega Sales Ledger reports and urge that action be taken to ensure that the "unmatched" receipts are offset against the relevant invoices raised and that action is taken to either pursue or, if deemed irrecoverable, write-off / cancel the original invoices.

We also examined a sample of Museum cash sheets at the interim update review with no issues identified. At this final review, we have examined the controls in place over the collection of income from Public conveniences examining a sample of February & March 2021 collection sheets provided by the external contractor who deposits the income directly into the Council's bank account also agreeing detail to the cashbooks. We have previously expressed the view that the Council has effectively no control over the level of income received and banked, as the door access counters are no longer operative, so it is no longer possible to reconcile cash income with that anticipated based on throughput. We have discussed the position with the RFO and understand the intention to replace the door mechanisms in the future, potentially with appropriate counters in place to facilitate a reconciliation of the cash income, but also with payments being possible by credit card. We shall keep the position under review at future visits.

Conclusions and recommendations

With regard to burial income, we note that of the 6 invoices relating to our test sample remaining unpaid at the time of our interim review, one appears to remain unpaid (invoice no. 5321) whilst another (invoice no. 5297) appears to have been paid, but the receipt has not been matched to the invoice. The position on these should be reviewed and if one invoice does remain unpaid, appropriate recovery action be taken.

Our overall main concern here is the extent of payments received apparently relating to invoices raised that have not been matched to those invoices and cleared from the Sales Ledgers, as well as the need to ensure that all long-standing debt is being pursued actively for recovery.

- R6. ***Detail in the attached Sales Ledgers – “Unpaid invoices by date” reports should be reviewed urgently with action taken to match receipts to the relevant invoices and clear them from the Sales Ledgers. These reports will be examined, and action be taken to “tidy” them up in Omega.***
- R7. ***All long-standing debts on the three Sales Ledgers should be actively pursued for recovery or, if deemed irrecoverable, be reported to Council for a decision on the appropriate action to be taken. A degree of action has already been taken in this respect with the position now being monitored more closely.***
- R8. ***All “unmatched” receipts (i.e., where they do not relate to a specific invoice) should be actively reviewed and, where appropriate, be cleared from the Sales Ledger. As above, appropriate action will be taken to “clear / match” the relevant detail and clear the items from the Sales Ledger.***

Petty Cash Account and Debit Card Usage

Relatively limited petty cash accounts are operated at the Administration offices, the Museum / Café, at the Information Centre, and for the Grounds staff with Imprest holdings of £250, £100, £100 and £50 respectively which are “topped up” periodically.

Detail of payments from the Administrative Offices petty cash account are recorded in a spreadsheet: we have examined transactions in the year to early September 2020 totalling £183.93 by reference to the spreadsheet record and scanned copies of the supporting documents, as provided by the Finance Officer: the petty cash account was “topped-up” by cheque drawn on the Imprest account dated 23rd September 2020. In undertaking that review, we noted that VAT on one item (ref 3463) of £4.20 has not been identified for recovery.

Conclusions and recommendation

Whilst the amounts of recoverable VAT on petty cash spending will undoubtedly be minimal, care should be taken to ensure that, where invoices or till receipts identify a VAT Registration Number, the recoverable VAT is duly identified and posted to the VAT control account accordingly.

- R9. ***Care should be taken to ensure that all recoverable VAT is identified and coded accordingly to the VAT control account.***

Review of Staff Salaries

In examining the Council’s payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further amended with effect from 1st April 2020 as regards employee contribution bandings.

To meet that objective, we have:

- Ensured that the Council reviews and approves pay scales for staff annually and has duly implemented the nationally agreed pay award for 2020-21, together with back pay to 1st April 2020, which was paid with the September 2020 salaries;
- Noted previously that North Somerset Council has been engaged to provide the service;
- Agreed the amounts paid to a sample of 12 employees across the various sections of the Council by reference to the approved pay scales on the council's establishment list and the 2020-21 national award detail, examining payments made in September 2020;
- Ensured that Tax and National Insurance deductions for all employees have been made applying the appropriate PAYE code and NIC Table; and
- Checked that the correct superannuation percentage deductions are being applied where applicable.

Conclusions

We are pleased to report that no issues have been identified among the test sample of 12 employees' salaries paid in September 2020.

Fixed Asset Registers

The Practitioner's Guide requires all Councils to maintain a comprehensive register of all assets owned and leased by the Council. We aim to ensure that such a register is in place, that it is comprehensive and contains all the basic information that should, ideally, be embodied in the record.

We are pleased to note the continued maintenance of an appropriate register and have examined its content as at 31st March 2021. We again note that the accounting contractor has included a full disclosure note in the detailed Statement of Accounts, identifying the gross cost of assets, together with new additions in the financial year and also detail of "in-year" and cumulative depreciation to 31st March 2021, the Net Book Value being transferred to the detailed Balance Sheet. We have agreed the Statement of Accounts detail to that contained in the spreadsheet-based asset register with no issues also verifying the aggregate cost totals which are correctly disclosed at Section 2, Box 9 of the year's AGAR.

Conclusions

No issues requiring formal recommendation arise in this area this year.

Investments and Loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

We are pleased to note that the Council has a Treasury Management and Investment Strategy document in place which was last reviewed in February 2015: we understood that it was due for review, update (where necessary) and formal re-adoption in the financial year, but have seen no indication of such action in our review of minutes.

The Council currently has funds in the Santander Bank and the CCLA Public Sector Deposit fund, detail of which we checked and agreed to their third party statements as of 31st March 2021.

The Council has an outstanding loan with PWLB: we have verified both instalment repayments made in the year to the third-party demand notice as part of the sample of purchase invoice testing reported earlier in this report, also at this final review verifying the accurate disclosure of the residual year-end loan liability by reference to the UK Debt Agency website where all outstanding local government loans are recorded at each financial year-end.

Conclusions

We are pleased to record that no issues arise in this area other than to suggest that the planned Treasury Management and Investment Strategy review and re-adoption be undertaken as soon as practicable.

Statement of Accounts and Annual Governance Return

The Council continues to engage the services of a third-party accountancy contractor to assist in the year-end closedown process including preparation of a detailed Statement of Accounts for presentation to Council and the AGAR detail.

We have checked and agreed the content of both the detailed Accounts and AGAR Section financial information to the underlying Omega Trial Balance and other relevant supporting documentation provided in support of the detailed Accounts and AGAR information checking to the detail in the accountant's working papers and Omega Trial Balance.

Conclusions

As a result of our programme of coverage during the course of the year, we are pleased to record that no recommendations arise in this area: we have duly "signed off" the IA Certificate in the year's AGAR, assigning positive assurances in all categories.

Rec. No.	Recommendation	Response
Review of Accounting Arrangements and Bank Reconciliations		
R1	Where cheques and deposits remain uncleared through the bank account for any length of time (ideally a maximum of three months) they should be pursued appropriately to establish the reason for their non-clearance.	<i>Noted and will be actioned accordingly in future.</i>
R2	Direct Debit payments should be recorded in the cashbook on the date they clear the bank.	<i>Noted for future action.</i>
R3	Care should be taken to ensure that the Cashbook balance recorded on the month-end bank reconciliation matches that on the cashbook itself in future: we appreciate that it is not now possible to retrospectively rework the 31 st January 2021 bank reconciliation.	<i>Noted</i>
Review of Purchasing and Payment Procedures		
R4	Payments to Simplicity in Business should be coded to a non-pay related nominal account code in the financial ledger thereby ensuring the accurate recording of such expenses at Section 2, Box 6 of the year's AGAR.	<i>Noted: this will be actioned in 2021-22: these costs have been excluded from the year-end AGAR detail at Section 2, Box 4 and are included at Box 6.</i>
R5	Care should be taken to ensure that the monthly files of processed purchase invoices are complete with all invoices, or copies thereof, held appropriately on file in support of every payment processed in the month.	<i>Noted and actioned accordingly.</i>
Review of Income		
R6	Detail in the attached Sales Ledgers – “Unpaid invoices by date” reports should be reviewed urgently with action taken to match receipts to the relevant invoices and clear them from the Sales Ledgers.	<i>These reports will be examined, and action be taken to “tidy” them up in Omega.</i>
R7	All long-standing debts on the three Sales Ledgers should be actively pursued for recovery or, if deemed irrecoverable, be reported to Council for a decision on the appropriate action to be taken.	<i>A degree of action has already been taken in this respect with the position now being monitored more closely.</i>
R8	All “unmatched” receipts (i.e., where they do not relate to a specific invoice) should be actively reviewed and, where appropriate, be cleared from the Sales Ledger	<i>As above, appropriate action will be taken to “clear / match” the relevant detail and clear the items from the Sales Ledger.</i>
Petty Cash Accounts		
R9	Care should be taken to ensure that all recoverable VAT is identified and coded accordingly to the VAT control account.	

Annual Governance and Accountability Return 2020/21 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2021**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2021
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2021**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2021 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2020/21

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2020/21 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2020/21

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2020/21

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

Annual Internal Audit Report 2020/21

WESTON-SUPER-MARE TOWN COUNCIL

<https://wsm-tc.gov.uk/> OR PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

06/10/2021 27/02/2021 18/05/2021

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd OR

Signature of person who carried out the internal audit

Date 18/05/2021

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Weston-super-Mare Town Council

Statement of Accounts

(Not Subject to Audit)

31st March 2021

Weston-super-Mare Town Council

Index

31st March 2021

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3	Budget Comparison
4	Income and Expenditure Account (unaudited)
5	Income And Expenditure Account and Annual Return Reconciliation (unaudited)
6	Balance Sheet
7 to 11	Notes to the Accounts

Weston-super-Mare Town Council

Council Information

Councillors

Cllr Dorothy Agassiz
Cllr Marc Applin
Cllr Raymond Armstrong
Cllr Roger Bailey
Cllr Mike Bell
Cllr Gillian Bute
Cllr Mark Canniford
Cllr Gillian Carpenter
Cllr James Clayton
Cllr Sarah Codling
Cllr Peter Crew
Cllr John Crockford-Hawley
Cllr Ciaran Cronnelly
Cllr David Dash
Cllr Peter Fox
Cllr Catherine Gibbons
Cllr David Hitchins
Cllr Jan Holloway
Cllr Peter McAleer
Cllr Robert Payne
Cllr Alan Peak
Cllr Marcia Pepperall
Cllr Lisa Pilgrim
Cllr Ian Porter
Cllr Sonia Russe
Cllr Ella Sayce
Cllr Timothy Taylor
Cllr Helen Thornton
Cllr Richard Tucker
Cllr Roz Willis

Clerk to the Council

M L Nicholson

Auditors (of the Annual Return)

PKF Littlejohn LLP

Weston-super-Mare Town Council

Introduction to Accounting Statements

For the Year Ended 31 March 2019

The Accounts and Audit Regulations 2015 define the Council as a smaller authority., it therefore prepares its accounts in accordance with 'Governance and Accountability for Smaller Authorities in England'.

These regulations allow the Council to adopt the Limited Assurance Audit Regime, the principal advantage being a considerable saving in audit fees and a less arduous audit regime.

The Council's statutory accounts are now produced in the form of the Annual Governance and Accountability Return (AGAR). The Statement of Accounts, which is not subject to audit, provides background workings and explanations of the figures declared in the AGAR.

The following items are included:

The Income and Expenditure Account (Unaudited)

This document shows the income generated and the total expenditure on the services provided by the Council for the year. This document now includes capital expenditure and the capital element of loan repayments.

The Income and Expenditure Account Reconciliation (Unaudited)

This document reconciles the figures shown in the Income and Expenditure Account to the Annual Return.

The Balance Sheet (Unaudited)

This sets out the financial position of the Council on 31 March 2020. It shows the value of its assets, the value of its cash and bank values, how much it is owed and how much it owes, and the balance of reserves at its disposal.

Notes to the Accounts

These provide further information on the amounts included in the financial statements.

Budget Comparison for the year ended 31 March 2021

The Council's policy is to estimate the total expenditure for the year, which may contain capital expenditure not financed via the precept. Any such expenditure of this type is included within the actual revenue expenditure for the year.

The budget out-turn is summarised below :

	Net Expenditure	Net Budget	Variance
DIRECT SERVICES TO THE PUBLIC			
Community and Public Services	(436,971)	(684,021)	247,050
Cultural and Heritage Services	(391,239)	(426,707)	35,468
Parks and Open Spaces	(326,650)	(556,166)	229,516
Cemetery Services	(119,419)	(149,643)	30,224
Highways and Planning Services	(221,848)	(248,148)	26,300
Capital projects	(37,914)	(173,000)	135,086
DEMOCRATIC, CIVIC AND CENTRAL COSTS			
Civic Support Services	(61,285)	(82,066)	20,781
Democratic Costs	(95,109)	(112,345)	17,236
Other Costs and Income	(37,508)	(70,383)	32,875
Annual Precept	2,567,270	2,567,270	-
		-	-
Net Contribution (to)/from Earmarked Reserves	(683,638)		(683,638)
Net surplus/(deficit)	<u>155,688</u>	<u>64,791</u>	<u>90,897</u>

The budget underspend is due projects delayed during the year due to National Lockdowns, these sums have been earmarked ifor completion in future years.

It is the Council's policy to provide full information about its affairs. Interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is advertised in the press and on the Council's website.

Further information about the accounts is available from Grove House, Grove Park, Weston-super-Mare, BS23 2QJ. This is part of the Council's policy of providing full information about its affairs.

Weston-super-Mare Town Council

Income and Expenditure Account (Unaudited)

31st March 2021

<u>2020</u> £ Net Expenditure		<u>2021</u> £ Gross Expenditure	<u>2021</u> £ Income	<u>2021</u> £ Net Expenditure
DIRECT SERVICES TO THE PUBLIC				
(490,809)	Community and Public Services	(483,709)	46,738	(436,971)
(484,264)	Cultural and Heritage Services	(668,237)	276,998	(391,239)
(321,746)	Parks and Open Spaces	(335,900)	9,250	(326,650)
(124,488)	Cemetery Services	(195,710)	76,292	(119,419)
(213,280)	Highways and Planning Services	(225,042)	3,194	(221,848)
	Capital projects	(37,914)	-	(37,914)
DEMOCRATIC, CIVIC AND CENTRAL COSTS				
(121,263)	Civic Support Services	(61,285)	-	(61,285)
(128,292)	Democratic Costs	(95,109)	-	(95,109)
65,243	Other Costs and Income	(40,116)	2,607	(37,508)
(1,818,899)		(2,143,023)	415,079	(1,727,944)
2,007,277	Annual Precept			2,567,270
(122,988)	Net Contribution (to)/from Earmarked Reserves			(683,638)
65,390	Net Surplus for the year			155,688

Reserve Movements

	Balance April 2020	Movement for Year	Balance March 2021
General Fund	496,007	155,688	651,695
Capital Reserve	-		-
Earmarked Reserves	343,399	683,638	1,027,037
	839,406	839,326	1,678,732
	Box 1		Box 7

Weston-super-Mare Town Council

Income And Expenditure Account and Annual Return Reconciliation (Unaudited)

For the Year Ended 31 March 2021

	Income			Expenditure			
	Box 2	Box 3		Box 4	Box5	Box 6	
Annual Return Box Numbers	Precept	Other Income	Total	Staff Costs	Loans Repaid	Other Costs	Total
Direct Services							
Community and Public Services	-	46,738	46,738	51,248		432,461	483,709
Cultural and Heritage Services	-	276,998	276,998	273,397		394,840	668,237
Parks and Open Spaces	-	9,250	9,250	174,466		161,434	335,900
Cemetery Services	-	76,292	76,292			195,710	195,710
Highways and Planning Services	-	3,194	3,194			225,042	225,042
Capital projects	-	-	-			37,914	37,914
Democratic, Management and Civic							
Civic Support Services	-	-	-	351,113		289,828	61,285
Democratic Costs	-	-	-			95,109	95,109
Other Costs and Income	-	2,607	2,607		38,242	1,874	40,116
Annual Precept	2,567,270		2,567,270	-	-	-	-
Totals Carried to Annual Return	2,567,270	415,079	2,982,349	850,224	38,242	1,254,556	2,143,023

Weston-super-Mare Town Council

Balance Sheet (Unaudited)

as at 31 March 2021

<u>2020</u>		Note	<u>2021</u>	<u>2021</u>
£			£	£
	Fixed Assets			
	Tangible fixed assets	5		
1,365,175	Land and Buildings		1,356,929	
184,461	Vehicles and Equipment		190,548	
3,079	Infrastructure Assets		1,345	
146,741	Community Assets		146,741	
				1,695,563
1,699,456				
	Current Assets			
179,719	Debtors	8	88,587	
11,345	Stock		6,327	
722,103	Cash at Bank and In-hand		1,680,156	
913,167			1,775,069	
	Current Liabilities			
73,760	Creditors and accrued expenses	9	96,337	
73,760			96,337	
839,407	Net Current Assets			1,678,732
2,538,863	Total Assets Less Current Liabilities			3,374,295
	Long Term Liabilities			
332,560	Long Term Borrowing	10		310,180
2,206,302				3,064,115
	Financed by:			
	Reserves available to the Council			
343,399	Funds Earmarked for Future Projects	11	1,027,037	
	Capital Projects			
496,007	General Reserve		651,695	
839,406				1,678,732
	Reserves Not Available to Council:			
	Represents the Council's Net Investment in Fixed Assets less Outstanding Loans			
1,366,895	Capital Financing Account			1,385,383
2,206,302				3,064,115

These accounts have been approved by the Council.

.....
Chair, Policy and Finance Committee

Date:

.....
Responsible Financial Officer

Date:

Weston-super-Mare Town Council

Notes to the Accounts (Unaudited)

31st March 2021

12 The Annual Return (Accounting Statements)

	Box	2020	2021
Balances Brought Forward	1	651,028	839,407
Annual Precept	2	2,007,277	2,567,270
Total Other Receipts	3	457,662	415,079
Staff Costs	4	(842,436)	(850,224)
Loan Interest/Capital Payments	5	(38,878)	(38,242)
All Other Payments	6	(1,395,246)	(1,254,556)
Balances Carried Forward	7	839,407	1,678,733
Total Cash and Short Term Investments	8	722,103	1,680,156
Total Fixed and Long Term Assets	9	3,082,660	3,138,310
Total Borrowings	10	332,560	310,180

Weston-super-Mare Town Council

31st March 2021

31st March 2020

2021

2020



Report

**Planned & Preventative Maintenance Works
To Various Weston-super-Mare Town Council Properties
Financial Year 2021-22**

on behalf of

Weston-super-Mare Town Council
Grove House
Grove Park
Weston-super-mare
BS23 2QJ

Prepared By:
SJ Surveyors
12 Woodstock Road
Milton
Weston-super-Mare
North Somerset
BS22 8AH

Tel: 01934 628698
www.sjsurveyors.com
mail@sjsurveyors.com

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- 1.0 Introduction
- 2.0 Progress Report 2020-21 Budget
- 3.0 Proposed 2021-22 Budget
- 4.0 Life Cycle Assessment Exercise, Planned & Preventative
Maintenance, Capital Works Programme
- 5.0 5 Year Maintenance Plans
- 6.0 Capital Schemes

1.0 Introduction

Following the preparation of the 5 year Planned & Preventative Maintenance Plan in 2017 and its approval by Weston-super-Mare Town Council a five-year programme of planned & preventative maintenance was put into place commencing in the 2017-18 financial year.

The five-year maintenance plans are based on an annual budget of £110, 000 for planned and responsive maintenance, from this a figure of £26,000 is initially deducted for statutory and compliance commitments which the Town Council must undertake as service operators. The initial deduction includes essential tree maintenance works. An allowance for maintenance and operation costs the Public Toilets has been set aside, this is based on data collected from the previous year's operations, which reduces the available budget by £25,000. This leaves a figure in the region of £59,000 for annual maintenance.

In addition to the planned maintenance budgets there is some additional capital investment budgets available for some of the larger projects.

The current year has been significantly disrupted by the Covid 19 pandemic with the associated lockdown closing the Town Councils properties and the maintenance contractors closing down and furloughing their staff.

There are ongoing restrictions in how work is undertaken and the opening of services which not only affect the operation of the Town Councils buildings but also how the maintenance of these buildings can be undertaken.

2.0 Progress Report 2019-20 Budget

During the 2020-21 period the Town Council has undertaken the majority of the maintenance works through the measured term contractor, under the measured term maintenance contract procured in 2017, the larger capital projects above £7,500 have been obtained through either a quotation or tender procurement process in accordance with the Town Council's standing orders. An overview of the works undertaken during the 2020-21 financial year is shown below, minor routine repairs and in-house works have not been shown.

1. All Buildings
 - a. Specialist Contractor
 - i. Inspect, assess and test lightning protection
 - ii. Further investigation and remedial works to lightning protection
2. Museum
 - a. Maintenance Contractor
 - i. Cleaning of bay roofs to front of building (quarterly)
 - ii. Cleaning of guttering to main roof (weekly)
The gutter and roof cleaning were formally an operation assigned to in-house staff
 - iii. Decoration of damp damaged areas of the building
 - iv. Improved ventilation to temporary gallery and storeroom
 - v. Relocation of CCTV cameras and thermostat in temporary gallery (Curatorial request)
 - b. Quotation
 - i. Remedial works to lightning conductors (order placed, works to be completed)
 - ii. Replacing outlets to bay roofs to front of building (Listed Building Consent required, application submitted, works carried forward to 2021-22)
 - iii. Works to address damp ingress into building
 - iv. Remedial works to roof (this work was delayed due to Covid and undertaken in 2020-21, procured 2019-20)
 - v. Formation of new Function room (this work was delayed due to Covid and undertaken in 2020-21, procured 2019/20)
 - c. Further Investigation / Statutory consents
 - i. Listed Building consent application to replace the outlets to the bay roofs to front of building
 - ii. Structural Engineer to investigate and report on cracking and movement to bay windows
3. Blakehay
 - a. Maintenance Contractor
 - i. Replacement of fire doors (ongoing programme)
 - ii.
 - b. Quotation

- i. Procurement of electrical contractor for commencement of rewire (works to be phased over 4 years, est. £150k capital budget) (this work was delayed due to Covid 19, procurement to be undertaken in 2020-21)
 - ii. Procurement of ventilation works following arts council grant
 - c. Further Investigation
 - i. High Level damp to studio, external inspection of roof and walls at high level, specialist access required
- 4. Cemetery
 - a. Quotation
 - i. Path repairs
 - ii. Wall repairs
 - iii. Step repairs
- 5. Grove House
 - a. Maintenance Contractor
 - i. Internal Decorations (ongoing programme)
 - a. First floor WC, landing, stairs and Town Clerks office WC
 - ii. Construction of Robe Store
 - iii. Insulation of external walls to WC and Town Clerks office
 - iv. Replacement of flooring to first floor WC
 - v. Replacement of window to first floor WC
 - vi. Refurbishment of first floor Wc
 - b. Quotation
 - i.
- 6. Grove Lodge
 - a. Maintenance Contractor
 - i. Cyclical decoration works
 - ii. Gutter cleaning
 - iii. Provision of new container to parking area
- 7. Public Toilets
 - a. Maintenance Contractor
 - i. Servicing of equipment and installations
 - ii. Response maintenance

3.0 Proposed 2020-21 Budget

Detailed below are the works proposed for the 2021-22 financial year, this is the fifth and final year of the current 5 year PPM plan approved by the Town Council, it is proposed to issue the smaller projects to the measured term contractor and to tender the larger more complex projects.

The works proposed comprises the items agreed by the Town Council to be undertaken under the planned maintenance programme, works arising out of the compliance procedures and works that have either been notified by the managers of the individual premises that require attention or works arising from investigation of defects.

Alongside the more routine regular maintenance works there are several larger capital schemes which will have an impact on the available budgets, while these works are not necessarily being funded out of the PPM budgets, they are larger schemes of works within the property portfolio.

Within the PPM plans are several items where there is an expectation for breakages and wear and tear, such as broken windows, while this money is within the budgets to allow the repairs to be undertaken, these works are not programmed. The current PPM does not comprehensively cover the required maintenance works and liabilities.

It should be noted that the lockdown and social distance measures in response to the Covid 19 outbreak have significantly impacted on this year's programme.

1. All Buildings
 - a. Specialist Contractor
 - i. Inspect, assess and test lightning protection
 - ii. Further investigation and remedial works to lightning protection
2. Museum
 - a. Maintenance Contractor
 - i. Cleaning of bay roofs to front of building (quarterly)
 - ii. Cleaning of guttering to main roof (monthly)
 - iii. Decoration of damp damaged areas of the building
 - iv. Decoration of external joinery to Claras Cottage
 - b. Quotation
 - i. Remedial works to lightning conductors (order placed 2020-21)
 - ii. Replacing outlets to bay roofs to front of building (Listed Building Consent due 2021-22)

- iii. Works to address damp ingress into building, East elevation wall in Courtyard
 - c. Further Investigation / Statutory consents
 - i. The maintenance plan has an allowance to address the damp ingress through the Western wall, further investigation and design is required to specify the works and obtain the necessary statutory consents
- 3. Blakehay
 - a. Maintenance Contractor
 - i. Replacement of dressing room fittings
 - ii. Replacement of dressing room flooring
 - iii. Decoration of Dressing rooms
 - b. Quotation
 - i. Rewire of building (this work was delayed due to Covid 19) Allowance for contribution to works included within PPM budget for year.
 - ii. Ventilation (arts council grant funded) Allowance for contribution to works to heating system included within PPM budget for year.
 - c. Further Investigation
 - i. High Level damp to studio, external inspection of roof and walls at high level, specialist access required
- 4. Cemetery
 - a. Quotation
 - i. Path repairs – widening of path to new grave sites, quotation received
 - ii. Wall repairs – wall repairs to unsafe wall alongside main drive where impacted by trees.
 - iii. Step repairs
- 5. Grove House
 - a. Maintenance Contractor
 - i. Internal Decorations (ongoing programme)
 - a. New office, WC, hall, mayor's parlour and office scheduled this year
 - ii. Refurbishment of ground floor WC
 - iii. Alteration to meeting room to form new offices
 - iv. Window replacement scheme to extension
 - v. Conversion of garage to meeting room
 - vi. Construction of new store in rear garden
 - vii. Gutter cleaning
 - b. Quotation
 - i.
- 6. Grove Lodge
 - a. Maintenance Contractor
 - i. Cyclical decoration works
 - ii. Gutter cleaning
- 7. Public Toilets

- a. Maintenance Contractor
 - i. Servicing of equipment and installations
 - ii. Response maintenance
 - iii. Creation of storeroom at Grove Park Toilets

4.0 Life Cycle Assessment Exercise, Planned & Preventative Maintenance, Capital Works Programme

The current 5 year Planned & Preventative Maintenance (PPM) Plan was prepared in 2017 as part of a lifecycle costing and condition survey exercise of the Town Councils property portfolio. At the time of the survey, this was based on Grove House, Grove Lodge, The Museum, The Blakehay, Milton Road Cemetery, The Water Park and Various Public Toilets

Subsequently a second ppm plan has been prepared specifically to cover the play areas, the water park forms part of this plan.

In addition to the buildings listed above for planned maintenance, the maintenance budgets also support emergency works and planned repairs at the allotments, bus shelters and certain works at the skate park and play areas.

In addition to the cyclical planned and preventative maintenance, larger capital works projects are undertaken, these are either funded directly by the Town Council or part funded through Grant funding. These works are included within the proposed plan of works, although not featured in the PPM documents as they are generally an improvement rather than maintenance.

5.0 5 Year Maintenance Plans

The full five-year maintenance plans have previously been approved by Council, these are available to discuss if required. The proposed works are based on an annual budget of £110, 000 which after statutory and compliance commitments, an allowance for vandalism and essential tree maintenance leaves a figure in the region of £59,500 for annual maintenance.

This is below the levels required to deal with the full extent of maintenance liabilities disrepair but is sufficient to maintain the Council's services.

Summary - Planned Preventative Schedule in £s								
	W-s-M Museum	The Blakehay	Water Park	Milton Rd Cemetery	Grove House	Grove Lodge	Toilets	Total for Year
YEAR 1 (2017/18)	13,918	16,500	1,200	16,500	8,500	3,200	2,700	62,218
YEAR 2 (2018/19)	16,260	14,235	2,000	16,500	2,390	4,200	3,402	58,987
YEAR 3 (2019/20)	13,743	13,431	1,300	16,500	2,720	3,600	1,304	51,628
YEAR 4 (2020/21)	19,250	14,050	2,000	16,500	3,940	5,400	2,563	62,303
YEAR 5 (2021/22)	16,681	15,794	1,600	16,500	3,200	4,550	2,528	62,053
5 Year Total, Excluding Emergency	79,852	74,010	8,100	82,500	20,750	20,950	12,227	297,189
average per year	15,970	14,802	1,620	16,500	4,150	4,190	2,445	59,438

The table above gives the recommended expenditure per year. The value of works has been proportioned across the properties in relation to their size and amount of existing disrepair. This translates in the ratios of Museum and Blakehay 25% each, Cemetery 28%, Grove House, Grove Lodge 7%, Toilets 5% and Waterpark 3% (plus a reactive repair allowance of £25,000 per annum) of the annual budget. On an annual basis this figure fluctuates but over the five-year period it is a reasonable allocation.

The expenditure this year when calculated as a percentage (figures rounded) of the budget was Museum 20%, Blakehay 30%, Cemetery 28%, Grove House 10%, Grove Lodge 4% and Toilets 18%. Please note these figures include the allowance for anti-social behaviour and damage which have increased the toilet percentage significantly.

6.0 Capital Schemes

There are currently several schemes being undertaken by the Town Council, these are the rewiring and installation of ventilation at the Blakehay and some wall repairs at the cemetery. Unfortunately, all of the projects have been delayed by the current Covid pandemic. The projects will be completed within the current financial year.

Blakehay

An investigation was commissioned into the electrical installation at The Blakehay by the Town Council, Smith Consult, Building Services Engineers were instructed to inspect the building, their report identified that: -

“The electrical building engineering services have been installed to various standards, over many years. The electrical installations are in a poor condition. The systems appear to be maintained to an average standard, with maintenance completed on a reactive basis. Although most of the systems are operating satisfactory, the general condition is unsatisfactory, and these will quickly deteriorate over the short term and require a significant investment. Many of the installation components are now obsolete. By reference to CIBSE Guide M Appendix 13. A1 Indicative Life Expectancy Factors the majority of electrical installation could be described as reaching, or exceeding their life expectancy.....”

“....The installations are generally in poor condition and should be considered for rewiring throughout over the short term to maintain the asset into the future and mitigate the risk of a critical failure which could affect the operation of the facility. Any installations identified as redundant should be removed as old unused cable installations coils were observed around the building.....”

“.... The electrical installations, in general terms, are “tired” and will come to the end of their useful lifespan within the short term. Maintenance as a whole appears to be dealt with on a reactive basis.

It is recommended that significant investment should be made to replace the electrical installations which include the switchgear, distribution, wiring and lighting installations in the short term across the entire building....”

The Town Council applied for and was successful in obtaining a large grant from the Arts Council, part of which was the installation of ventilation at the Blakehay in the Auditorium and Studio. These works have been combined with the electrical works and will be undertaken during the 2021/22 financial year.

Milton Road Cemetery

There are several sections of wall in poor condition within the Cemetery, the area of initial concern is the retaining wall between the staff hut and the engine shed alongside the main road through the cemetery, the wall has been damaged in three places by tree growth and is in one of these locations in danger of collapse. The repair works have been procured and a report submitted for approval.

A new burial location has been identified by Town Council staff which offers additional graves, there is a requirement to widen the existing paths to allow access to this area, the repair works have been procured and a report submitted for approval.

The budget for both of these items has been allowed for within the PPM budgets.

There is an additional section of retaining wall, to the West of the engine shed that has been destabilised by tree movement and will require rebuilding after several trees have been felled, this will be a future capital project.

10. Policy and Finance Committee Meeting Monday 21st June 2021

Planned Maintenance Programme or works for the Year 2021 / 2022

Report from the Deputy Town Clerk / Responsible Financial Officer and Steve Matthews (Appointed Contract Administrator).

The report as detailed on page 3 in the introduction is a summary of works in conjunction with the five-year plan previously approved by council. The PPM programme has been running at the council since 2012. Should members wish to see the complete document and 60-year cyclical analysis this is available upon request via the Deputy Town Clerk. Please note due to the size of this document we will not print unless requested.

The current 5-year plan is in its last year and will be reviewed fully for 2021 / 2022.

It should be noted that other works approved are also summarised on page 4 of the report from SJ Surveyors.

Members are requested to:

- 1. Note the reported works completion for the year 2020 /2021 (section 2.0) page 4.**
- 2. Approve the recommendations set out in (section 3.0) page 6/7 for the programme of works for the year 2021 / 2022.**

10a. Policy & Finance Committee 21st June 2021

Milton Road Cemetery wall and path repairs Procurement

Report of the Deputy Town Clerk / RFO

Members will also have received the tender report from SJ Surveyors which provides more in depth detail in regard to the quotations received.

The works are needed as the wall forms part of the main path /road through the cemetery. Works have been undertaken with the councils Arbor culturist consultant (Jack Pine services) and structural engineer (DHD Structures) in order to provide adequate specifications for works to be tendered correctly.

Any works to the trees required to be undertaken for wall and path works will be done with necessary approvals from NSC and will be over seen by Jack Pine Services.

Members are requested to:

1. Receive and note the contents of the tender report from SJ Surveyors
2. Approve the recommendation to award contract to S Babbage at a value of £32,550



Quotation Report
Wall Repairs & Widening of Footpath
Milton Road Cemetery

Contract Ref: 21-104

On behalf of

Weston-super-Mare Town Council
Grove House
Grove Park
Weston-super-Mare
BS23 2QJ

Prepared By:
SJ Surveyors
12 Woodstock Road
Milton
Weston-super-Mare
North Somerset
BS22 8AH

Tel: 01934 628698
www.sjsurveyors.com
mail@sjsurveyors.com

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1.0 Introduction

1.01 Generally

This Quotation Report provides an analysis of the quotes submitted in response to enquiries sent out on 21 April 2021 to five contractors for works associated with wall repairs and widening of the footpaths at Milton Road Cemetery. The five contractors were:

1. John West (Contractors) Ltd, Unit 1 Vernon Court, The Great Weston Centre, Weston-super-Mare, BS22 8NA
2. Mr S Babbage, Homefield Barn, Duck Lane, Wick St. Lawrence, North Somerset, BS22 7RR
3. Apache Construction, 20 Fernlea Rd, Weston-super-Mare, North Somerset, BS22 8NE
4. Chedvale Construction Ltd, Hylton Hayes, Lower North Street, Cheddar, Somerset, BS27 3HA
5. MD Group, The Malt House, Durnford Street, Bristol, BS3 2AW

1.02 Quotes

Quotes were due to be received by 12.00 noon on Friday 28 May 2021. Three contractors returned quotes in accordance with the quotation instructions. John West formally withdrew from the process prior to the quote return date. The contractor responses and quotes are listed in the table below.

Contractor	Quote Return	Lead-in	Duration
1. Mr S Babbage	£32,550.00	10 weeks	5 weeks
2. Chedvale Construction Ltd	£41,349.00	TBA	TBA
3. MD Group	£108,408.00	4 Weeks	TBA
4. John West (Contractors) Ltd	Formally Withdrew		
5. Apache Construction	FTT		

All Quotes were delivered to the offices of Weston-super-Mare Town Council at Grove House. The Quotes submitted were opened by Ms Molly Maher of Weston-super-Mare Town Council and Mr S Matthews of SJ Surveyors at the offices of Weston-super-Mare Town Council

2.0 Quotation Process

2.01 Process

This Quotation Report provides an analysis of the quotes submitted in response to enquiries sent out on 21 April 2021 to five contractors for wall repairs and path widening works at Milton Road Cemetery. The quote returns are set out in section 1.02 above.

The quotation process has been undertaken in accordance with Weston-super-Mare Town Council standing orders and standard JCT procedures.

3.0 Technical report

3.01 Technical Submission Generally

The quotes were opened in the presence of an Officer of Weston-super-Mare Town Council, and a director of SJ Surveyors in accordance with Weston-super-Mare Town Council's standing orders and standard JCT procedures.

3.02 Programme and Phasing

The contractors have indicated their programmes for the works, lead in times vary between 2 and 10 weeks, the contract period varies between 2 and 3 weeks, these will need to be confirmed and will commence from the receipt of an official order.

Contractor	Lead-in	Duration
1. Mr S Babbage	10 weeks	5 weeks
2. Chedvale Construction Ltd	TBA	TBA
3. MD Group	4 Weeks	TBA
4. Dean Attiwell Builders	3 weeks	3 weeks
5. MD Group	2 weeks	3 weeks

SM Babbage has the longest lead in of 10 weeks with MD Group offering 4 weeks, Chedvale Construction have not advised the length of their lead in time leaving this to be agreed. SM Babbage are the only company to provide an outline programme for the works, this is 5 weeks.

3.03 Contract Conditions, Warranties, Insurances

There were no qualifications, queries or changes contained in the quotes received with regard to contract conditions, warranties or insurance within the quotes.

3.04 Site Set-up

No specific site set up plans have been submitted, these will need to be confirmed with the successful contractor prior to issuing an order at the pre-contract meeting.

3.05 Health & Safety/Quality Control

The successful Contractor will have to submit acceptable Health & Safety and Quality Control proposals.

4.0 Financial Report

4.01 Quotes

A copy of the priced schedule of works from SM Babbage has been requested for checking. The submissions from Chedvale Construction and MD group were included with their forms of quotation. The quotes from SM Babbage and Chedvale Construction have been checked and assessed, the quote from MD Group is uncompetitive and has not been checked.

<u>Contractor</u>	<u>Quote Return</u>
1. Mr S Babbage	£32,550.00
2. Chedvale Construction Ltd	£41,349.00
3. MD Group	£108,408.00

4.02 Provisional sums

4.02.1 SM Babbage

SM Babbage's priced summary included the following Provisional Sums and Contingencies: -

Contingency

- The contingency sum of £5000.00 was included within the specification of works as part of the quote instruction and expenditure is at the direction of the Contract Administrator for all quotes.

Provisional Sums

- The contractor has no provisional sums within their quote.

Qualifications

- The contractor has placed no qualifications on their quote.

4.02.2 Chedvale Construction

Chedvale Construction's priced summary included the following Provisional Sums and Contingencies: -

Contingency

- The contingency sum of £5000.00 was included within the specification of works as part of the quote instruction and expenditure is at the direction of the Contract Administrator for all quotes.

Provisional Sums

- Provisional sum of £500 has been included by the contractor against item D.24 '*Where new stones are required, these are to match the existing stones.*' This provisional sum relates to the potential requirement for additional stones and is a reasonable figure at this time.

Qualifications

- The contractor has placed no qualifications on their quote.

4.03 Quote Evaluation

None of the contractors have included any additional provisional sums or qualifications that affect the award of this contract.

5.0 Summary

5.01 Summary:

Three contractors submitted quotes, which are technically in order for contract purposes, these are set out below.

<u>Contractor</u>	<u>Quote Return</u>
1. Mr S Babbage	£32,550.00

2. Chedvale Construction Ltd	£41,349.00
3. MD Group	£108,408.00

The quotes all include a contingency sum of £5,000. The lowest quote has been submitted by SM Babbage at £32,550.00, Chedvale Construction are second with £41,349.00 which is £8,799.00 more than SM Babbage. Md Group submitted the highest quote at £108,408.00, which is a non-competitive submission.

SM Babbage has advised a 10-week lead-in, Chedvale Construction have not provided a firm lead-in but are willing to discuss programme.

5.02 Recommendation:

SM Babbage have submitted the lowest quote and we would recommended they are awarded the works subject to providing suitable construction phase plan of works.



Weston-super-Mare Town Council Procurement Guide

Town Council Guide to Procurement

1. Introduction

The purpose of this guide is to provide an overview of the procurement of goods and services. It is intended to complement, but not replace Town Council Standing Order and Financial Regulations.

Procurement has a key role to play in implementing the overall vision and Aims of the Town Council. Procurement practice should meet Town Council goals of sustainable development and resource minimisation by ensuring that products, suppliers and contractors have the best value performance. The pursuit of sustainability and continual improvement is a key goal of the Procurement Policy and innovative ways of meeting objectives might be sought, using the techniques of whole life costing plus product and supplier assessment.

The Town Council is committed to providing quality services irrespective of whether it uses its own staff or operates in partnership with private, voluntary or other public service providers. It will use fair and open competition, and will use external as well as internal providers whether practical as a mean of securing efficient and effective service.

2. Principles of Good Practice Procurement

“Best value may not always mean the cheapest. Quality products or services which cost more may sustain themselves in the long term and therefore may be the better option where best value is concerned”

- Take a strategic long term approach; look at the objectives of the service as well as the whole life costs.
- Establish how the service will be delivered in the future to achieve the standard of performance of the best value.
- Ensure that all realistic alternative options have been explored and that evidence to support decisions made can be provided. It should be noted that these decisions will be audited by the section 151 Officer (RFO) as part of the best value inspection process.
- Be clear about the overall specification and what outputs and outcomes are sought.
- Review related services and activities so that the scope for improvement can be maximised and the cost of achieving improvements is kept to a minimum.
- Explore the scope for cross agency work.
- Research the market; speak to the private and voluntary sectors, to customers and to staff about the required outputs and outcomes.
- Decide whether to continue providing the service in-house, in partnership or to use external providers, by effectively appraising the options. Whatever decision is made, it must be a rational one, which can be defended as being in the interest of service users.

- **Have regard for social value and the impact of this when procuring goods and services**
- Seek and encourage innovation to find step changes in quality, performance and costs. Do not limit this by specifying inputs and working methods.
- Ensure that the appropriate legal financial and other specialist advice early in the procurement process has been sought, and that specialist involvement continues as appropriate throughout the process.
- Ensure that risk has been recognised and managed. In order to do this the present worth of assets, and recognise the commercial aspects of contracting.
- Ensure that any major policy decision affecting procurement of any goods and services is submitted for Members approval.

3. The Procurement Process

There are various stages involved in the procurement of goods or services. This section provides an overview of these stages, which are explained in greater detail later in this guide. Note that Project/Expenditure approval (Form of Authority to place Orders E.g. page 4) should be obtained from the section 152 Officer for orders over £7,500, before commencement of the procurement process.

Stage	Description
Specification	A Statement of requirements, the first step in any procurement Process should be to identify and define the need and estimate the Likely costs.
Supplier Selection and Appraisal	The next step is to identify potential suppliers who have the capability, capacity and commitment to meet the requirement.
Quotations/Tendering	Having established a list of potential suppliers and a robust specification suppliers are invited to tender or quote for provision of the goods or services.
Tender Evaluation	The majority of contracts are awarded to the supplier who submits the lowest cost tender or quotation. However, in many cases, other factors are taken into consideration and the best value for money Tender or quotation is accepted.
Post-Tender Negotiation	Once suppliers have submitted tenders or quotations, there may be opportunities to negotiate with a view to improve the overall bid.
Contract Award	Committee approval is required before contracts can be awarded for goods or services not previously approved.
Contract Management	Ensuring that the goods or services detailed in the specification are provided in accordance with the specification to the appropriate quality, within specified timescale and at the agreed price.

4. Specifications

The specification is the first step in the procurement process. Put simply, a specification is the description of the product or service required.

An effective specification should not be biased towards any one company and should enable suppliers to tender or quote the Town Council on a common basis.

The content and format of a specification should ensure that there is no ambiguity, and that all relevant parts of the description are included.

Note that the specification will form part of the contract with the selected supplier, and that changes/additions to the specification post-contract may entail extra costs. It is therefore very important to include all key deliverables.

Specifications should include where applicable:

- The functions and performance required.
- Any essential design requirements/limitations.
- Relevant National or European standards.
- Details of any existing suitable products.
- Health and Safety considerations.

In addition, specification for services should include:

- Key deliverables
- Timescale
- Relevant experience required.
- Details of information required to be submitted with the tender.
- **Social Value considerations**

5. Supplier Selection and Appraisal

Having stated a requirement by the production of a specification, the next step is to identify suppliers who are capable and willing to provide the goods or services. This process falls into two stages:

- Identification of potentially capable suppliers
- Assessment of capabilities.

Supplier Identification

In many cases, a list of potential suppliers can be produced through previous experience and market knowledge. (See Section 14). Where Town Council Standing Orders/Financial Regulations apply (see section 6+9) then potential contracts must be advertised in trade journals and newspapers appropriate to the product or service being sought.

Supplier Appraisal

Once potential suppliers have been identified, they should be assessed to ensure that they are capable of meeting requirements. This assessment should be on a technical, commercial and financial grounds and may involved one of the following:

- Requesting that potential suppliers complete a pre-qualification document providing information relevant to the contract (where allowed, ie below Government procurement levels).
- Visiting and assessing the premises of a supplier.
- Taking up references from appropriate professional organisations.

Where possible, suppliers should be contacted prior to the issue of invitations to tender in order to establish:

- That they are willing to tender for the work.
- Timescales for return of tenders.
- A contract name

The level of time and effort involved in supplier selection and appraisal depends on the value, complexity and risk of the relevant product or service being purchased.

Specialist Expertise

If supplies/service can be supplied or local specialists are needed or the supplies/services are proprietary they can be sourced outside the normal procurement procedure (see Standing Order 39.z (d) and section 17 Appendix 2 of this document), subject to the approval of the section 151 Officer or appropriate Committee.

6. Quotations

Contracts and orders should be awarded through competition to achieve Best Value whenever possible. If in the case of specialist suppliers and there is a lack of competitors, then seek advice from the Section 151 Officer to obtain approval to purchase. The relevant thresholds for quotation/tenders are as follows:

Amount	Requirement
£7,500 to £20,000	A minimum of three quotations should be invited.
£20,000 to £65,000	A minimum of four written quotations should be invited (see below for further details)
£65,000 or over	Full tendering procedures are required (see section 9 and Paragraph 39.2 (a) of standing order)

Invitations to quote

Invitations to submit quotations should normally be in writing. Invitations must be issued in identical terms, simultaneously to all suppliers selected. The instructions to suppliers must include the following:

- The latest time of quotations.
- A copy of specification.
- Statement to the effect that non-compliance with instructions may lead to disqualification.

7. Expenditure

Expenditure on goods and services within the estimates shall only be incurred after approval by the appropriate Committee, except that approval by the council of estimates of a Committee shall unless the Council otherwise decide be deemed to be approval for the Town Clerk to incur expenditure upon:

- Claims which by the statute have to be met, including any County Court Judgement.
- Salaries and wages and any other expenses of staff employed within the approved establishment.
- Repairs and maintenance of buildings, grounds and equipment.
- Normal day-to-day requirements of the service including minor works, supplies and replacement of equipment.
- Supplies and services costing under £10,000, either capital or revenue, may be ordered by an authorised Officer from a previously approved budget subject to receipt of quotation where applicable.
- Any proposed capital expenditure over £10,000 must be subject to specific Committee approval regardless of it being financed from a previously approved budget, although no such approval is needed in the case of revenue expenditure exceeding £10,000 from a previously approved budget.

8. Authorisation of Expenditure

- Expenditure on goods and services within the estimates approved by the Council may be authorised, subject to the provisions of the Council's Standing Orders on Contracts, by the Town Clerk or by delegation to another Senior Officer.
- The certification of an invoice prior to payment by those officers shall be taken to mean that the certifying officer is satisfied that the goods or services to be paid for have been received by the Council and represent proper value for money.
- In case of emergency an order may be given by the persons authorised above and where items of a trivial amount are purchased from suppliers with whom no account is held, payment may be made on the authority of the Town Clerk in cash or from the imprest account held for that purpose.

9. Tendering

Tendering is basically a more formal and exhaustive method of obtaining quotations. Legally, a tender submitted by a supplier is a legal offer, and when accepted by the Town Council, a formal contract exists.

Tendering must be used for all purchases where there is a possibility that the **overall contract value may exceed £65,000 although in some instances it may be advisable to use the tendering procedure below this figure.**

Invitations to Tender

An invitation to tender comprises the following documentation.

- Covering letter specifying date and time for return of Tender
- Conditions of Tender
- Conditions of Contract
- Financial Cost Statement
- Specification
- Form of Offer
- Stamped envelope for return of Tender specifying date and time for return.

It is the responsibility of the Spending Officer to produce a Tender document, although the appropriate Manager can provide advice on format and content if required.

Where the use of a third party is felt necessary, the above must still be complied with and tenders returned to the Town Council.

Further information on preparation of a Specification is given in section 4 and a template example is given in section 16 Appendix 1.

Financial Cost Statement

The financial Cost Statement is the pricing schedule which tenderers must complete. Its purpose is to ensure that all tenderers submit prices on a common basis and in a common format, making evaluation more straightforward. For instance, with consultancy contracts, the Manager must consider whether the contract is to be priced on a fixed price or time based rate basis. Similarly, where the contract is for the purchase of goods, are prices required per item or for multiple thereof? The financial Cost Statement should therefore state the basis of pricing, and leave spaces for the tender to insert prices. The mechanism for pricing scope variations, where applicable, should also be included here.

Tendering Period

The time allowed for return of tenders depends on the complexity of the contract, and the amount of information being requested as part of the tender submission. Normally, a minimum period of two weeks should be allowed: however, this period may be reduced

in some circumstances provided that all tenders have been contracted prior to the invitation to Tender, and are able and willing to meet the timescale.

During the period between invitation to tender and receipt of tenders, it is vital that all tenderers are treated equitably and equally. For instance, any queries of substance raised by one tenderer must be answered to all tenderers simultaneously. Similarly, if one tenderer requests an extension to the tendering deadline, and this is accepted, then the deadline must be extended for all tenderers.

Tender Opening

When tenders are received they are opened simultaneously by a Councillor's Tender Panel, which is to comprise a minimum of 2 councillors who will record prices and sign tender documents accordingly to ensure propriety and regularity. This process will be administered and evaluated by a Manager and the result of tenders will then be reported to Committee.

10. Tender Evaluation

Once tenders have been received from suppliers, they must be evaluated to ensure that the Best Value for money tender is accepted. In majority of cases, pre-tender appraisal of suppliers, who are all accepted, subject to analysis to ensure that the tender is compliant. However, in many contracts, particularly those for the provision of consultancy, research and other services, whilst all tenders may be capable of meeting the requirement, some may be capable of meeting it better than others. In such cases, tenders are evaluated in terms of both cost (in £'s), and pre-defined quality criteria, and a judgement must be made, if the lowest cost involved is compensated by a suitable and relevant increase in quality. This, in essence, is the assessment of Best Value.

Cost

The whole life cost of the asset or service being provided is to be assessed for each tender. Note that cost does not necessarily equate with price as other factors such as maintenance costs and re-sale value should be considered. Where the actual cost exceeds the estimated cost, a 5% overspend may be permitted with the section 151 Officers approval.

Quality

In order to ensure that the evaluation process can be seen to be ethical, quality criteria should be documented prior to the receipt of tenders. Quality criteria may include such factors as proposed methodology, quality of staff, availability of resources etc.

Social Value

The Town Council will have regards to social value and community engagement within the Procurement procedures, as required by the Town Council's Financial Regulations,

considering Price, Quality and Social Value in its decision making, with a scoring matrix to support this. The scoring weighting should reflect the needs of the project / service being procured.

11. Post Tender Evaluation

Once bids (i.e. tenders or quotes) have been evaluated, it may be possible to improve the overall value for money of bids through the use of negotiation. Effective negotiation is much more than simply bargaining or haggling, and demands certain skills which can be identified and put into practice. For this reason, any post tender negotiation must be planned thoroughly.

Post-tender negotiation may be entered into with the two or three tenderers who offer the best overall value for money as defined by the tender evaluation process. However, in certain cases, where evaluation has proved a clear leader, only this tenderer needs to be negotiated with.

In deciding when to negotiate, it is important to remember that potential areas of improvement may involve areas other than cost. For instance, improved delivery times (for goods as well as service) can be negotiated which will raise the overall quality of the bid. As far as the contract is concerned, even where one particular bid offers the lowest overall cost, there may still be opportunities for reductions in cost in certain areas.

If during such negotiations the requirement is vastly changed, the Town Council should give serious consideration to re-tendering and reserve the right to do so if necessary.

12. Contract Award

The authorisation of purchase or awards of contract involves separate levels of authorisation.

The contract award must be authorised by:

Amount	Authority
Up to £7,500	Manager/ Designated Spending Officer / RFO
£7,501 - £65,000	Section 151 Officer (RFO – approval) & Committee where relevant.
£65,001 and over	Committee Approval

Town Council Financial Regulation No 11: Contracts

To be read in conjunction with Standing Orders

- The Responsible Financial Officer should keep an approved list of tenderers and Follow tender procedures.

- The Town Clerk shall arrange for the keeping of a Register of Tenderers received.
- The final sum due under any major contract shall not be certified for payment until RFO or Town Clerk has carried out or arranged for an audit examination of the final Account.
- Authorisation must also be obtained to ensure expenditure under the Order Book Scheme of Delegation, by an individual suitably empowered by the Management Team. The Mechanism for this authorisation involves purchase requisitions and/or Contract forms for use in connection with the Town Councils Accounting system.

Tenders that fail to comply with the specification should not be treated as valid tenders. The lowest whole-life cost, after Post-Tender Negotiation is the method used to ascertain lowest tender, rather than price. In certain circumstances, the lowest tender, whilst complying with the minimum requirements of the specification, will clearly result in additional costs for the Council, which will be avoided by accepting a higher tender. In such circumstances, “preferred tender not the lowest” is required.

Once the above authorisations have been obtained, a contract award letter will be sent by the Manager to the successful tenderers, for contracts in excess of £20,000. The Manager will also notify unsuccessful tenderers accordingly. For contracts below £10,000 the successful supplier will be formally notified via the purchase order, which will be raised by the relevant nominated officer.

Any unsuccessful tenderer may request a de-brief in respect of their tender although the Town Council reserves the right not to declare all information relating to the award of the relevant contract.

13. Contract Management

Once a contract has been let, it is the responsibility of the Manager to ensure that as far as practicable, the goods or services are delivered to time, cost and quality. The following measures may be applicable.

- Detailed inspection of goods and equipment provide by contractor to ensure that they comply with the specification.
- Continual appraisal of the specification to ensure that matters such as delivery dates are adhered to.
- For service contracts, regular progress meetings are advisable. Milestones should be established and reviewed, and performance assessed against pre-agreed measures.
- Procurement assistance is available with the above if required and the Section 151 Officer should always be advised in case of unsatisfactory performance, in order that:
 - Suitable measures can be taken under the contract, such as compensation, and, as last resort termination.
 - Any such incidents will be considered before inviting the contractor to tender for other contracts.

Variation and Extension

From time to time, variation and extensions to contracts are required. These require varying types and levels of approval, depending on their nature. These generally fall into three areas.

- Time extensions with no extra cost: These can be issued by the Manager to the contractor. No further authorisation is required.
- Extensions to fixed term contracts: These are classified as single tender actions, and require Section 1512 Officer Approval, unless reference was made in the original Tender Document to the possibility of extension.
- Extra work within the same overall contract: The approval required here depends on the nature of the extra work. If it is essentially, an area that would have formed part of the original specification had it been envisaged at the time, then no approval is necessary other than normal “incur expenditure” approval under the Section 151 Officer. If, however, it is a distinct item of work separate to the specification, such as an extra phase, Committee approval is required. Obviously there are grey areas in this definition, and a pragmatic view should be applied. If in doubt speak to the appropriate manager or Section 151 Officer.

14. Regular Service Contracts

Regular Service Contracts are arrangements with suppliers to provide an unspecified amount of goods and services at fixed prices, over a fixed period of time. They are used to purchase items on a regular basis to avoid obtaining quotes/tenders on each occasion these items are required.

The majority support specialist requirements of Council Facilities. Examples of those likely to be relevant are as follows:

- Stationery
- Computer equipment/Ongoing support
- Fuel Supplies
- Contract Cleaning
- Alarm and Fire Systems

The Responsible Financial Officer has a full list of all contracts, and should be contacted in instances where opportunities for development of further contracts were identified.

Note that the use of Regular Service Contract where they exist is mandatory, i.e.: other suppliers must not be used for the purchase of these goods or services unless authorised.

15. Social Value

The Town Council will have regards to social value and community engagement within the Procurement procedures, as required by the Town Council's Financial Regulations, considering Price, Quality and Social Value in its decision making, with a scoring matrix to support this. The scoring weighting should reflect the needs of the project / service being procured. This matrix and weighting should be reviewed and reflected in the tender documents and specifications sent out to be clear of its purpose.

16. Employed Consultants

It is important to be clear about the reasons for hiring an external consultant. Before beginning the process of hiring an outside firm, Managers should have determined that in-house resources are not sufficient and that the extra expense involved in hiring a firm of consultants is clearly justified.

Managers should always prepare a detailed project brief before selecting a consultant. If necessary, it can be refined later to take account of the consultants' idea. The brief becomes the consultants' Terms of Reference.

The discipline of preparing a detailed project brief is helpful because it forces Managers to consider what they want to achieve from the project. It also helps them to assess the extent of the commitment they will need to make to the project in providing data to the consultants; attending meetings, reviewing results etc. A clear project brief is also necessary to facilitate evaluation on completion.

The lack of a project brief can lead to misunderstanding between consultants and client.

The following is a checklist for Managers in the use of consultants.

Check list for Managers

This checklist is designed to provide Managers with a summary of good practice in commissioning and managing consultants.

Identification of need:

- Identify the objectives of the project and what the recommendations are intended to achieve or change.
- Consider the availability of potential in-house resources before seeking to engage external consultants.
- Assess and document the benefits of employing consultants in the light of probable cost.
- Identify costs of Council's contribution, i.e., time of Manager, Working party and staff.
- Agree a budget.

- Obtain approval Section 151 Officer and Committee, if appropriate.
- Ensure that any committee report seeking approval for consultants specifically addresses the justification for commissioning consultants.

Preparation of Project Brief:

- The Project brief should include:
 - Background to the project
 - Project objectives
 - Expected product or deliverables
 - Project timetable
 - Council's own contribution
 - Reporting requirements
 - Relevant source documents available for inspection.

Request for Proposals or Invitation to Tender

- The request for proposals or invitations to tender includes:
 - Basis upon which tenders are sought (fixed price or daily rate)
 - Specification of minimum number of tenders
 - Timetable for submitting proposals
 - Contact name and telephone numbers for enquiries
 - Details of any pre-bid conference
 - These documents include what the Council requires in each consultant's proposal.
 - This might include:
 - An outline of the consultants' approach or understanding of the project
 - Summary of the firm's relevant experience
 - Cost including proposed hours for each team member and rate/hour
 - References

Selection of Consultants

- Where larger projects are concerned, form a Working Party if appropriate.
- Set comprehensive criteria against which proposals will be evaluated, including:
 - Price
 - Experience and qualifications of consultancy team members
 - Understanding of client's needs
 - Feasibility and credibility of proposed approach
 - Ability to complete the project on time
 - Check references
- Establish what previous work has been done for the authority by the consultants and how successful it was.
- Clearly document why tenders were chosen and rejected.

Employment of Consultants

- Draft agreement ensuring that it contains the following elements:
- Description of all project deliverables
- Project schedule with key milestones
- Fees, including definition of reimbursable expenses
- How payment will be made
- Reporting arrangements
- Arbitration/termination arrangements
- Involvement of named Council staff
- Terms of reference agreed between the authority and the consultants should be attached to the agreement and incorporated by reference.
- Agree clear end-point and procedures for “signing off” project when complete.
- Once the contract is signed, give consultants official notification to proceed in writing. This can include information to the consultants on the Authority’s preferred format for invoices.

Monitoring Progress

- Appoint a named Project Officer, and, where justified, Working Party responsible for overseeing progress.
- Monitor consultants’ progress key milestones.
- Monitor costs against budget; ensure that the invoices are charged against correct account codes.
- Arrange regular progress meetings.
- Scrutinise invoices and obtain necessary approvals.

Record Keeping

- Set up and maintain contact file which should include:
- Project brief or terms of reference
- Minutes showing member approval, if needed
- Agreement between authority and consultant
- Document of the selection process
- Record of payments made under the agreement
- Implementation plan

Reviewing Performance

- Establish formal review process when project is finished.
- Complete a project evaluation put in contract file.

17. Appendix 1 Example of Tender Document

Form of Tender – [Project Title/Description]

To Client: Weston-super-Mare Town Council

Quote in Respect of: [Project Summary]

Quote Return Deadline: [Deadline date and time]

Sirs,

Having read the requirements of the project management brief and associated documentation delivered I/We do hereby offer to execute and complete the **whole of the works described** for the annual sum of

..... (in words) (exclusive of VAT)

£..... (in numbers) (exclusive of VAT)

I/We agree that the information supplied with this Form of Tender are complete and correct and that this quotation remains open for consideration for 12 weeks from the date fixed for the submission of quotations. In the event of our quotation being accepted we will execute a formal contract with Weston-super-Mare Town Council. We understand and acknowledge that no pledge is given to accept the lowest or any other tender.

We acknowledge that if our quotation is accepted, we will be appointed as Principle Contractor as defined in the Construction (Design & Management) Regulations 2015 and we confirm that we will comply in all respects with the requirements set out therein.

We have not computed the amount of my/our quotation figure by consultation with any other person, firm, company or organisation of any kind whatsoever (except where it was essential for the purpose of obtaining prices for materials and/or services).

Contractor:.....

Date:.....

Address:

Signature:

18. Appendix 2 Contract Standing Orders

1. Procedures as to contracts are laid down as follows:

- 1.1 Every contract shall comply with these financial regulations and no exceptions shall be made other than in an emergency as described at regulation 3.5 provided that these Regulations shall not apply to contracts which relate to items 1 to 5 below
 1. for the supply of gas, electricity, water, sewerage and telephone services.
 2. for specialist services such as provided by solicitors, accountants, surveyors and planning consultants.
 3. for works to be executed or goods/materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant.
 4. for work to be executed or goods or materials to be supplied which constitute and extension of an existing contract by the Council.
 5. for goods or materials proposed to be purchased which are propriety articles and/or are only sold at a fixed price.
 6. for additional audit work of the external Auditors up to an estimated £250 £1000 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of Policy & Finance Committee);
- 1.2 Where it is intended to enter into a contract exceeding £5,000 in value for the supply of goods or materials or for the execution of works or specialist services other than those exceptions listed in paragraph 1.1 the RFO shall act in accordance with Standing Order 39.
- 1.3 When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a Resolution of the Council.
- 1.4 Any invitation to tender shall state the general nature of the intended contract and the Town Clerk / RFO shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall, in addition, state that the tenders must be addressed to the Town Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- 1.5 All sealed tenders (Above £25,000 as per Public Contracts 2014/24/EU) shall be opened at the same time on the prescribed date by the Town Clerk or RFO in the presence of at least two Members of the Council.
- 1.6 If less than three tenders are received for contract above £25,000 ~~10,000~~ or if all the tenders are identical the Council may make such an arrangement as it thinks fit for procuring the goods or materials or executing the works.

- 1.7 Any invitation to tender issued under this regulation shall contain a statement to the effect of Standing Orders 39(e) and 39(f).
 - 1.8 When it is intended to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than those exceptions listed in paragraph 1.1, the RFO shall apply principles detailed in standing order 39.2(a) The RFO shall strive to obtain three estimates. Otherwise, regulation 10 (2) above shall apply.
 - 1.9 The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
 - 1.10 The Council will work within its Procurement Policy.
2. Where there is any procurement and award of a contract covered by the Regulations 2015 ("the regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations. The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award of public supply contract, public service contract or public works contract which exceeds thresholds in The Regulations set by the Public Contracts Directive 2014 / 24 / EU (which may change from time to time

11. REPORT TO THE POLICY AND FINANCE COMMITTEE 21/06/2021
PROCUREMENT GUIDE UPDATE IN RELATION TO SOCIAL VALUE
REPORT OF THE DEPUTY TOWN CLERK, SARAH PEARSE

Further to work carried out by the climate change committee, a review of the procurement guide is required in order to accommodate a social value policy, adoption.

A social value policy would encourage the council to consider more than cost when procuring goods and services, as well as other considerations such as: real living wage, community engagement, community partners and stakeholders and our community.

The procurement guide has been updated and is attached for members to consider. Changes in relation to social value are highlighted in red for ease of finding.

Members are requested to:

1. Agree the amended Procurement guide.

12. Policy & Finance Committee 21st June 2021

Tree Charter adoption – reference from Climate Change Working Group

Report from the Deputy Town Clerk and Jack Pine Tree Ltd (Steve Clark).

The Climate Change working group at its meeting held 11th March 2021 noted that a details of the adoption of a Tree Charter should be considered at the next Policy & Finance committee meeting in June 2021

Steve Clark has provided information on this as follows:

That the Council adopt the Woodland Trust Tree Charter to support and inform the creation of a 'Tree Forum' with the aim of appreciating and encouraging the retention of existing trees, while supporting the implementation of new tree provision within the town in response to the climate and ecological emergency. Details of this charter can be found on the link below:

[Hyper link to Woodland Trust Tree Charter](#)

[Woodland Trust Tree Charter](#)

The Climate Change Working Group (CCWG) recognise that our trees and woodlands are a precious resource for many reasons, but in particular for their ecosystem services and contribution to mitigating the impact of the climate and ecological emergency. To this end the CCWG are committed to promoting the retention of existing trees, wherever possible, and promoting new tree provision in the public and private realm.

Engagement with the public and various stakeholders within Weston-super-Mare is a key way to achieve this aim, and it has been considered that the creation of a 'Tree Forum' would be an inclusive and proactive step to facilitate this. Initial consultation with the Civic Society received positive feedback, and it was suggested that while the council would provide a guiding role, a broad based format would foster inclusivity throughout the town.

Adopting the Tree Charter and becoming a 'Tree Charter Branch' provides a structure on which to build consensus and create the foundation of a 'Tree Forum'. The Tree Charter was launched by the Woodland Trust, in 2017, to set out how people and trees can benefit one another, and has ten principles relating to the relationship between people and trees in modern society:

1. Sustain landscapes rich in wildlife.
2. Plant for the future.
3. Celebrate the power of trees to inspire.
4. Grow forests of opportunity and innovation.
5. Protect irreplaceable trees and woods.
6. Plan greener local landscapes.
7. Recover health, hope and wellbeing with the help of trees.
8. Make trees accessible to all.
9. Combat the threat to our habitats.

10. Strengthen our landscape with trees.

Many of these principles reflect the council's existing work, along with the aspirations of the CCWG and fit into a broader approach, of demonstrating the important role of trees, by many organisations and community groups across the UK. Indeed, the National Association of Local Councils, have supported the Tree Charter by creating a tool kit to provide guidance on how the Tree Charter can be used to support local council practice regarding trees.

Adopting the Tree Charter supports the council's climate commitment and would provide the foundation for creating a 'Tree Forum'. It is envisaged will help facilitate increased public engagement with the council's aim to plant 10,000 trees, which will meet the Climate Commitment target, assist in meeting carbon neutrality and is in line with the England Tree Action Plan 2021 – 2024.

Members are requested to:

- Consider the report provided and approve adoption of the Woodland Trust Tree Charter
-

13. Policy & Finance Committee 21st June 2021

Town Council Insurance – Options within current Policy

Report of the Deputy Town Clerk

The Councils insurance is currently held with Royal Sun Alliance (RSA) via WPS insurance brokers. The current agreement is a 3 year fixed agreement with the option to extend for 2 further years.

We currently have 1 year remaining on the original term of 3 years.

Every year officers meet with WPS to review the policy detail to ensure that the insurance in place is adequate for the needs of the council, prior to the policy annual date of 1st July. (notwithstanding any additions that are made in year as a result of business change – for example purchasing the tuk tuks).

WPS have provided us with an option within the current policy to change insurer to The Military Mutual Insurance (TMM) scheme from the current provider Royal Sun Alliance. (attached information for member's consideration)

Royal Sun Alliance during their time insuring town and parish councils over the last 2 years have identified that their core business is outside of this sector and as such are willing to allow transfer (at the wishes of the clients) to TMM – however if councils wish to remain with RSA no changes to the original agreement will be made and it will be honoured fully by them.

Benefits of changing to TMM

- Changing to a Mutual Insurer – you do not pay Insurance premium tax and this non-payment enables a small reduction in our current policy providing we don't add to it (up to 5% saving).
- We have one year left in our 3-year agreement which had the option of an additional 2 years with RSA. The move to TMM would start on the 1st July 2021 for a period of 3 years which would therefore lapse at the same time as the original RSA deal was with extension applied.
- WPS have tested the market in terms of suitability of insurer for this sector as specialist experienced brokers.
- Change is based on a like for like Policy - no change in cover or excess with the exception of: Travel insurance – we would need to take this out separately if needed but CIVC regalia itself is still covered worldwide in the event the Mayor travels.

Other considerations

1. Building revaluations, April 2022

The council under any Insurer has an obligation to ensure that the level of cover on its buildings is at the right level (rebuild costs) and as such it is recommended that it will need to have its building revaluation costs reassessed within this next 3-year period, no matter which insurer it decides to go with. We had this advice also when we started the 3 + 2 agreement with RSA. WPS have provided comparative

companies who are able to undertake this work for us. Quotations should be included in the budget for 2022/2023 to be done April 2022 ideally.

2. Options for additional cover, Terrorism

The council does not currently have terrorism cover on our existing policy with RSA and as such members will need to decide if they would like to take this cover out with any move to TMM. Whilst we are in a low risk area if we were subject to a terrorist attack the insurance would not cover any losses. Bearing in mind we do have properties with Grade II listings and multiple sites it may be something the council wish reconsider. The addition cost for this is not expected to be excessive (quotes will follow after decisions on insurer are made).

Members are requested to:

1. Consider approval to the change of insurer to MTT from RSA – WPS will remain as our insurance broker. This will be effect from 1st July 2021.
2. To consider the inclusion of Terrorism, cover on the policy.
3. Recommend inclusion of Building revaluation costs in the budget for 2022 / 2023.



The Military Mutual Limited
54 Fenchurch Street
London
EC3M 3JY

CouncilGuard Scheme

16th February 2021

Dear Scheme Members

First and foremost I want to say that I hope you, your families and your colleagues are safe and well in these very challenging times. A degree of normality is hopefully not too far away now. I must also say how pleased I am to have this opportunity to write to you as existing CouncilGuard scheme members and to share my excitement at the prospect of working together with WPS Hallam on your behalf.

We have spent a great deal of time working in partnership with WPS Hallam building on their extensive sector knowledge to create an exclusive council proposition with a bespoke product and dedicated scheme claims service, recognising that each council can have your own unique needs. We have designed our scheme processes to ensure our underwriters are visible and responsive to your needs and at the same time we can offer more competitive pricing thanks to our mutual status.

As a mutual member owned business I also believe our values and purpose align very well not just to the military family community but to the wider public sector. As such this scheme aligns perfectly to our long term strategic direction. We are absolutely committed to ensuring the scheme is an even greater success and we know that critical to this is our quality and efficiency of service.

The mutual has established a unique position in the military sector providing cover for leading charities such as the RAF Benevolent Fund, Royal Naval Benevolent Trust, Walking With The Wounded and Confederation of Service Charities. We also provide cover for many major regimental associations including The Rifles, Gurkha's, Royal Artillery and Royal Engineers and can count the military academy at Sandhurst as a member. We are trusted to protect many treasured heritage assets including over 20 Victoria Cross, the RAF Memorial on Piccadilly and Royal Marines Memorial on Pall Mall, London.

As a business with a purpose we have provided free legal representation at a Courts Marshall to over 250 serving members of the armed forces who could not otherwise afford legal support and we sponsor a range of organisations that help military veterans find work or start a business on leaving service. We are very open to working with councils through this scheme on similar shared initiatives.

We hope to bring this purpose and these values to underpin our support for this scheme in the council sector. To this end I will retain a personal oversight of the scheme at every stage and on an ongoing basis. I very much look forward to engaging with you and your representatives as things progress and as we emerge from the current Covid constraints.

Best Wishes,

Lee Mooney
Chief Executive Officer
The Military Mutual Limited

12. Weston-super-Mare Town Council

Motion to Policy & Finance Committee.

That the Council adopt the Woodland Trust Tree Charter to support and inform the creation of a 'Tree Forum' with the aim of appreciating and encouraging the retention of existing trees, while supporting the implementation of new tree provision within the town in response to the climate and ecological emergency.

Proposed by: Fay Powell

Seconded by: Sarah Pearse

The Climate Change Working Group (CCWG) recognise that our trees and woodlands are a precious resource for many reasons, but in particular for their ecosystem services and contribution to mitigating the impact of the climate and ecological emergency. To this end the CCWG are committed to promoting the retention of existing trees, wherever possible, and promoting new tree provision in the public and private realm.

Engagement with the public and various stakeholders within Weston-super-Mare is a key way to achieve this aim, and it has been considered that the creation of a 'Tree Forum' would be an inclusive and proactive step to facilitate this. Initial consultation with the Civic Society received positive feedback, and it was suggested that while the council would provide a guiding role, a broad based format would foster inclusivity throughout the town.

Adopting the Tree Charter and becoming a 'Tree Charter Branch' provides a structure on which to build consensus and create the foundation of a 'Tree Forum'. The Tree Charter was launched by the Woodland Trust, in 2017, to set out how people and trees can benefit one another, and has ten principles relating to the relationship between people and trees in modern society:

1. Sustain landscapes rich in wildlife.
2. Plant for the future.
3. Celebrate the power of trees to inspire.
4. Grow forests of opportunity and innovation.
5. Protect irreplaceable trees and woods.
6. Plan greener local landscapes.
7. Recover health, hope and wellbeing with the help of trees.
8. Make trees accessible to all.
9. Combat the threat to our habitats.
10. Strengthen our landscape with trees.

Many of these principles reflect the council's existing work, along with the aspirations of the CCWG and fit into a broader approach, of demonstrating the important role of trees, by many organisations and community groups across the UK. Indeed, the National Association of Local Councils, have supported the Tree Charter by creating a tool kit to provide guidance on how the Tree Charter can be used to support local council practice regarding trees.

Adopting the Tree Charter supports the council's climate commitment and would provide the foundation for creating a 'Tree Forum'. It is envisaged will help facilitate increased public engagement with the council's aim to plant 10,000 trees, which will meet the Climate Commitment target, assist in meeting carbon neutrality and is in line with the England Tree Action Plan 2021 – 2024.



BENEFITS OF MEMBERSHIP

Introduction

Avon Local Councils Association (ALCA) is a not for profit membership organisation, supporting Local (parish and town) Councils across the West of England (Avon) area. Local Councils are the grass roots and most important level of local government. ALCA is run by the Local Councils, for the Local Councils in the Avon area. This document sets out what we do, how we do it, the services we provide and the benefits that membership of the Association brings.

ALCA supports Local Councils to provide positive outcomes for the people in the parished areas of Bath & North East Somerset, North Somerset and South Gloucestershire in partnership with the respective Unitary Authorities and other public and third sector organisations.

ALCA provides member councils with advice, training, information, advocacy and networking services. We do this by understanding the needs of member councils and developing resources locally and nationally to meet those needs. Unlike other organisations we work exclusively with Local Councils and after forty seven years in operation we have a membership of 94% in the Avon area.

Funding is obtained through annual membership subscriptions and through our own earned income streams, notably the Training & Development. Unlike other County Associations ALCA does not receive grant funding from the unitary authorities.

Member councils can turn to ALCA for support, advice and representation whether it is in developing a community project or finding a way through a local difficulty. ALCA aims to provide a friendly, professional and supportive service at all times.

Our relationship with the national body.



There is a county association in each county, unitary authority (or group of unitary authorities) in England and each one is independent from, but affiliated to, the National Association of Local Councils (NALC) based in London.

NALC provides a national voice for local (parish and town) councils across England. They campaign on their behalf, raise awareness of their work and provide them with a range of services to support their needs:

- Campaigning – lobby for the issues that are important to local councils and communicate those views to government and a range of influential organisations, in the private, charity and public sector.
- Free first contact legal, accounts and audit advice – Written, telephone and digital advice from NALC's well-experienced solicitors.
- Publications – A quarterly magazine, *LCR*, fortnightly *DIS*, guides on being a good councillor, employer, finance and transparency, neighbourhood planning and a range of toolkits.
- Conferences, events and training – NALC's national events and training sessions are opportunities to bring our diverse membership together to learn about new or topical initiatives and share ideas.
- Publicity – Raise the profile of local councils and the sector beyond a regional level
- Media – Guidance on how to deal with a media crises, how to deal with reporters and media outlets and writing a media policy.

[Website](#)

Email – avoncalc@gmail.com

07496514035



BENEFITS OF MEMBERSHIP

- Standards, awards and recognition – Opportunities all year round for local councils to take up the chance to celebrate and be recognised for achievements through the Local Council Award Scheme, Council Spotlight and Star Council Awards.

NALC works through the County Association of Local Council (CALC) network, who are the representative bodies for Local Councils (parish and town) in their area and play a key role in the work of the National Association of Local Councils (NALC). The CALCs are the first point of call. NALC supports the County Associations to provide the best and most up-to-date information and guidance.

The NALC / CALC membership subscription is combined and it is not possible to join one without the other organisation.

ALCA's members are the Local (parish and town) Councils and parish meetings in Bath & North East Somerset, North Somerset and South Gloucestershire. Our members range from the smallest parish meetings with less than one hundred electors to the biggest town councils with more than twenty thousand electors. The diversity of the sector is its greatest strength because Local Councils are the level of local government closest to the people they serve.

"It's like having an extra member of staff, but at much less cost and no management responsibility!"

Patchway Town Councillor

Internal organisation

ALCA is run and managed by a Regional Committee of elected representatives from the membership - 4 Parish Councillors from each of the Unitary Authority (UA) areas, two non-voting special interest co-opted representatives and an Honorary Treasurer. 15 Members.

The Regional Committee meets 4 times a year to manage and administrate the organisation and raise issues from their contact with the membership Local Councils that need to be addressed at a national level by NALC. ALCA elects a Regional Committee member to represent them at a national level at NALC committee meetings.

The Chairman of the Regional Committee, the NALC Representative and the County Officer also work at a South West level. The Conference of Local Council Associations is a working partnership between Gloucestershire, Wiltshire, Avon, Somerset, Dorset, Devon and Cornwall Associations.

There are 2 self-administrating UA Area Groups, operating in North Somerset and Bath & North East Somerset, who strive to work in partnership with their principal authority. There is currently not a UA Group in South Gloucestershire, but we do hold an AGM to select the representatives for the Regional Committee for that area.

Not all of the Avon area has the privilege of local representation by a Local Council. The whole of the City of Bristol, the city of Bath and 4 wards of South Gloucestershire are currently unparished – ALCA is committed to developing local councils in those areas that currently lack local representation and the support a local council provides.

Benefits and Services

Being a member of ALCA is like having an extra person on your council team.

Knowledgeable and experienced, there isn't much that we haven't seen before. And on the rare occasions that we cannot help we'll know someone that can. We offer face to face, telephone and e-mail support to all member councils through:

- Member Enquiry Service (MES) for straightforward, generic queries

[Website](#)

Email – avoncalc@gmail.com

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BENEFITS OF MEMBERSHIP

- Free at the point of use confidential advisory service for complex or council-specific enquiries
- Human Resources advice, from recruitment through personnel management to handling the end of the employment relationship
- Financial advice, including audit, governance and accountability
- Funding advice, including how to access external grant funding and administration of borrowing approval applications
- Free access to the Legal Team at NALC for “first instance” advice on legal matters

Training & Development

Membership allows access to events, briefings and seminars at member rates (double for non-members):

- Local Council legal framework and procedures courses for council staff and councillors. Roles and responsibilities, code of conduct etc.,
- Planning in Plain English (how to present influential comments) training
- Finance training for staff and councillors – Finance for Councillors, Internal Controls, budgeting, audit, VAT, etc.,
- Advanced training for those wanting to push their skills or develop specialist knowledge – Social media, chairing virtual meetings, etc.,
- Formal qualifications, including the Certificate in Local Council Administration (CiLCA)
- Bespoke in-house training sessions so that the whole council learns together
- One-off briefings and seminars on topics of particular interest

*The feedback from the training was really positive. Everyone found it really informative and helpful and learnt a lot from it.
Thank you for coming out to us
Best Wishes
Clerk Stanton Drew Parish Council*

Information

Member councils rely on ALCA to keep them abreast of all the issues, legislation and developments affecting the sector so that they don't have to spend their own valuable time and resources doing so.

The information service includes:

- Regular e-mail briefings on topical issues
- Timely e-mail alerts on significant developments
- The monthly “In Short”, e-mailed directly to the council's inbox
- The Association's web site, with an exclusive Members Only library area for key documents and templates
- Access to NALC bulletins, Legal Topic Notes and Legal Briefings

Loan applications

ALCA is the body responsible for the checking and submission of Loan Sanction Approvals by all parish and town councils to the Secretary of State. In Avon we:

- will ensure that current criteria and implementation information is available to all councils
- advise Local Councils on the submission of loan sanction applications.
- check applications for compliance with government requirements.

[Website](#)

Email – avoncalc@gmail.com

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BENEFITS OF MEMBERSHIP

- submit applications directly to the Ministry of Housing for Communities and Local Government (MHCLG) for approval.

Voice & Representation

ALCA provides a framework for consultation and arrangements for the effective representation and promotion of local councils at local, regional and national levels. We work to maintain relationships with local government and community organisations to further the aims of Local Councils.

We do this through:

- Regular meetings with county, district and borough council officers and elected members
- Representing parish and town councils on boards and panels whose work impacts on our member councils
- As representatives to various outside bodies
- Responding to local, regional and national consultations that affect member councils
- Gathering member councils' views through the Area Group meetings, seminars and conferences, giving a direct voice to parish and town councillors and ensuring that the diverse nature of member councils is represented
- Representing parish and town councils in Avon at South West Conference of Local County Associations
- Working with the National Association of Local Councils (NALC) to lobby government on policy and legislative changes to benefit member councils.

General

ALCA does not have an office base, but employs a County Officer. Subscription fees are currently well below the average when compared to other County Associations whilst services are ranked as good. ALCA consistently "bats above its weight" at national level. ALCA also collects the NALC subscription as a single cost to the council.

Post 2014 ALCA had no County Officer for the 3 preceding years and despite only having very modest increases to membership subscriptions rates in the last six years the organisation has grown markedly and has become independent, autonomous and fit for purpose

Parish and town councils are stronger together, and by collectively supporting ALCA they are assured of quality services, value for money and a strong sector voice.

[Website](#)

Email – avoncalc@gmail.com

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**14. OFFER OF FREE MEMBERSHIP OF NALC
REPORT OF THE TOWN CLERK**

Background

The Avon Local Councils' Association (ALCA) is the local branch of the National Association of Local Councils (NALC) which is the councils' and councillors' national organisation in our sector. It is the equivalent of the LGA for principal councils.

NALC's own statement of its purposes is as follows:

'NALC is the national representative body for Parish and Town Councils and provides services to its members. There are 8,500 Parish and Town Councils and 80,000 councillors serving their communities in England. NALC provides advice, guidance and support to councils through its constituent County Associations.'

In 2009/10 the basis of the subscription was changed to bear more heavily on larger councils with reductions for the smaller parishes. As a result the total annual subs for the Town Council for 2010/2011 including the would have increased from £6,315 to nearly £8,000 and the Town Council gave notice of its withdrawal from membership, considering this not to be value for money. Several other larger Councils also withdrew at that time for similar reasons.

Approaches were made by NALC to ask the Town Council to rejoin in 2015 and 2019 with substantially reduced combined subscription fees but both times the council declined to resume membership.

Free membership of NALC

An approach has now been made by NALC who are currently offering the councils membership free of charge for a calendar year so they can trial the benefits or otherwise of membership.

Attached to this report is a document from ALCA setting out the benefits of membership of NALC and ALCA.

Membership of ALCA

Since 2019 and especially since the start of the pandemic North Somerset Council has developed close links with ALCA and communicates collectively with its parishes and towns through ALCA. Although our Weston Town Council does have some good links with North Somerset and does have several dual hatted members, including three members of the Executive, it is of concern that as a non-member of NALC/ALCA we may be missing out on some of the communications and joint working.

Assessment

The Town Council does have some alternative sources of legal, financial and policy advice. The Deputy and Assistant Town Clerk and I have relevant professional qualifications and I can personally access advice through SLCC which we use for the Town Council's benefit but this we cannot provide specialist advice in every aspect of operation.

NALC is essentially a members' organisation and NALC/ALCA membership offers opportunities for networking with councillors from other parish and town councils locally and nationally. The role of NALC in representing the sector and lobbying Central Government is not covered by current arrangements. Council membership would also offer the opportunity for councillors to attend discounted training courses and conferences.

Financial Implications

NALC, as the national organisation, are offering trial membership free of charge for a year. If the Town Council joined from 1st July 2021 this would last until 30th June 2022.

The ALCA fee and therefore the total cost of joint membership of both for a calendar year from 1st July 2021 to 30th June 2022 would be £1,255.61

Recommendation

Members' instructions are requested.

Malcolm L Nicholson LLB DMS PSLCC
Town Clerk
9th June 2021