

# Sandy Town Council

**To: Cllrs N Aldis, C Butterfield, M Groom, W Jackson, M Pettitt, C Osborne, M Scott, K Sharp, D Sharman and R Smith**

**Cc Cllrs J Ali, T Cole, M Runchman, S Sutton**

**You are hereby summoned to attend a meeting of the Policy, Finance and Resources Committee of Sandy Town Council which will be held in the Council Chamber at 10 Cambridge Road, Sandy, Bedfordshire on Monday 1 September 2014 at 7.30 pm for the purpose of transacting the items of business below.**

*Delia Shephard*

Delia Shephard, Town Clerk  
10 Cambridge Road  
Sandy  
SG19 1JE  
01767 681491  
21 July 2014

**MEMBERS OF THE PUBLIC AND PRESS ARE WELCOME TO ATTEND THIS MEETING**

## **A G E N D A**

**1 Apologies for absence**

Reports  
x

**2 Declarations of interest**

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

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

- i) Declarable pecuniary interests*
- ii) Non pecuniary interests*

**3 Minutes of previous meeting**

To receive the minutes of the Policy, Finance and Resources Committee held on 14 July 2014 and to approve them as a correct record of proceedings. x

**4 Internal Audit**

To note correspondence received from the External Auditor and the responses provided by the Town Clerk. ✓

**5 Financial Reports**

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- i) To consider a detailed financial report showing income and expenditure against the revenue budget for the first quarter of the financial year, information is provided in two forms as a re-coding of the council's accounts system is under way. ✓
- ii) To approve a schedule of payments made since previous meeting ✓

## 6 Bank Accounts

- 1) To approve the opening of a new current bank account to be used solely as an imprest account to enable the council to make purchases by debit card ✓
- 2) To consider current investment arrangements for council funds ✓
- 3) To note new financial checks and controls required under the financial regulations and to make the necessary arrangements ✓

## 7 Budget Process for 2015/16

- i) To note correspondence from Central Bedfordshire Council about the budgeting process for 2015/16 ✓
- ii) To note arrangements for the budgeting process for Sandy Town Council for 2015/16 ✓

## 8 Cemetery Charges

To consider a proposed change to cemetery charges for interment of former parishioners ✓

## 9 Street Lighting

To consider removal or repair of street lighting column S1 Laburnum Road, Sandy ✓

## 10 Open meeting and consultation about burial regulations

To approve arrangements for consultation about burial regulations and to confirm approval of costs of public meeting to be held on Thursday 11 September 2014 ✓

## 11 Market Proposals

To consider proposals regarding the future of Sandy Market (Cllr Groom) ✓

## 12 Transparency Issues

- i) To note guidance on access to meetings and documents of parish and town councils ✓
- ii) To review draft FOI policy including internal review/appeal process and to note progress with adoption of revised FOI publication scheme ✓

# Sandy Town Council

Policy, Finance and Resources Committee of Sandy Town Council Monday 1 September 2014

## REPORTS

### 4 Internal Audit - Clerk's Report

Copy documents only attached.

### 5 Financial Reports - Clerk's Report

The recoding exercise planned by the committee was begun during the week beginning 4 August and a list of new codes is provided with the financial reports. The budget has been converted to match the new codes and the bulk of the recoding has been done. Several discrepancies have been noted which have been conveyed to DCK Beavers and are to be amended. The RFO has reviewed the new codes and suggested several further amendments and additions to the codes. The recoding exercise remains a work in progress and work will continue over the next few weeks. Feedback from members will inform this process.

Members will note that overall there are far fewer codes and items which apply to more than one cost centre now have the same expense/income code therefore all invoices will be coded with 7 digits instead of the present 4.

All play equipment expenditure is now grouped in cost centre 500 which prevents the need to split equipment parts etc between play areas. Sunderland Road Recreation Ground cost centre 501 retains its cost centre for Jenkins Pavilion and sports club costs and expenses only. Cost Centre 502 includes the Pinnacle and the Riddy. Cost Centre 602 Democratic and Civic Costs is new.

### 6 Bank Accounts - Clerk's Report

#### 1) Clerk's Imprest Account

From time to time Sandy Town Council has been unable to make use of "best value" online purchasing facilities for supplies since the council does not have a direct debit card and previous legislation required two councillor signatures for payments. The Legislative Reform (Payments by Parish Councils, Community Councils and Charter Trustees) Order 2014 came into effect earlier this year and new Financial Regulations have now been revised and approved by Council and these permit use of a debit card (see 6.18). With this in mind it is suggested that Sandy Town Council should now consider the opening of a current account to be used as a strict imprest account for the sole purpose of making

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purchases by debit card. The account would be overseen and operated by the RFO in the same way as the current petty cash account which is a cash imprest with a limit of £250.00. It is proposed that this account should have a limit of £1000.00 or such other sum as council deems fit.

The following rules are put forward for consideration. These are based on the provision of a single debit card to be used by the Town Clerk alone. If the council wishes to authorise another member of staff to use the imprest account in the Clerk's absence amended regulations will be necessary.

## **Sandy Town Council Imprest Account Regulations**

All payments made using the Clerk's imprest account must be dealt with in accordance with the detailed standards below.

- 1 The imprest bank account will be opened by the RFO and approved by the council, the banking arrangements for the account including the mandate shall be approved by the full council and reviewed annually for safety and efficiency.
- 2 The purpose of the account shall be to make payments on behalf of the council by debit card in circumstances when payment by cash or cheque is impracticable and where the sum to be expended is [*£500 or less*].
- 3 Payments shall be limited to minor items of expenditure and shall be supported by proof of payment eg printed receipt including details of VAT.
- 4 Payments shall be restricted to items which are within the RFO's spending authority as described in section 4 of Sandy Town Council's Financial Regulations.
- 5 The RFO will maintain a complete record of all transactions each of which will be supported by a signed voucher.
- 6 At least once in each month expenditure will be verified as correctly paid and the account will be reconciled.
- 7 In no circumstances may cash received, other than imprest account reimbursement be paid into this account.
- 8 In no circumstances shall the RFO overdraw the account. It shall be a standing instruction to the Council's bankers that the account shall not be overdrawn.
- 9 None of the following items of expenditure shall be paid out of imprest: Sums which fall due for payment periodically.
- 10 Travelling expenses of officers or members of the council.
- 11 Payments of (or on account of) salaries, wages or payment to an individual of employed status.
- 12 Payments must not normally be made from the imprest to creditors with whom the council has regular dealings

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13 No payments other than debit card payments will be made from this account

Members must consider the risks to the council in determining whether this course of action is appropriate.

**Members are asked to consider making a recommendation to council to allow a Clerk's Imprest Account to be opened and used for procurement of supplies in the circumstances described above when this will result in savings/best value for the council.**

## 2) Investment Accounts

A balance sheet showing current investment of the council's funds is provided for information. The council has previously adopted a Treasury Management Policy and a copy is appended for reference. **Members may wish to consider use of investment opportunities offered by The Public Sector Deposit Fund details of which are provided. Other information available on request.**

## 3) Implementation of new Financial Regulations/Controls

Since the new financial regulations were adopted at the last Town Council meeting the Town Clerk has reviewed current practices and would draw the committee's attention to the following procedures/controls which remain to be addressed before the new regulations can be fully implemented.

| Reg No      | Control   | Action required  |
|-------------|---|--|
| 2.2         | Once a quarter a member other than Mayor or a cheques signatory shall be appointed to verify bank reconciliations | Member of PFR to verify and sign bank reconciliations and accounts at least once per quarter. <b>To be performed and minuted at each PF&amp;R meeting? Reconciliations and statements will be available at the meeting on 1 September 2014</b> |
| 2.6         | Internal audit  | <b>Appointment of internal auditor for 2014/15 outstanding</b>   |
| 3.1-3.5     | Annual Estimates Budget) and Forward Planning   | <b>See agenda item on budgets below</b>  |
| 4.1 and 4.5 | Authority to Spend  | <b>Authorisation slip system and recording of decisions to be introduced</b>   |
| 5.2         | Schedule of payments  | <b>Chairman of PF&amp;R to rule off and</b>  |

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|      |   |   |
|------|---|---|
|      |   | <b>initial schedule of payments in future commencing on 1 September 2014</b>  |
| 5.6  | List of regular due payments                      | <b>RFO to produce list of payments at annual meeting(?)</b>   |
| 5.7  | Signature of regular payments                     | <b>This control can be met if the schedule of payments presented at every PF&amp;R meeting is not only initialed by the Chairman but is signed by two members. To be introduced wef 1 September 2014?</b>                   |
| 5.8  | Grants  | <b>Scheme of delegations to be amended to clarify status of Sandy Community First panel</b>   |
| 5.11 | Approved Suppliers                                | <b>Approved suppliers system to be documented as a Standard Operating Procedure</b>   |
| 6.7  | Utility supplies and rate payment by variable DDM | <b>Schedule of approved DDMs to be presented to council and to be approved at annual meeting (?)</b>  |
| 6.11 | PINs  | <b>Arrangements to be made and documents handed to Chairman</b>   |
| 6.13 | Back-ups  | <b>NB Backups stored in safe but not offsite.</b>   |
| 6.17 |   | <b>See 5.11</b>   |
| 7.4  | Salary Payments                                   | <b>Salary cashbook to be stored in safe and maintained separately</b>   |
| 8.3  | Duplicate statements                              | <b>This control has not previously been operated. It may incur charges as statements are currently provided online. ?</b>   |
| 8.5  | Treasury Management Policy                        | <b>To be reviewed at Annual Meeting</b>   |
| 13.2 | Checking of delivery notes at time of delivery    | <b>This regulation cannot always be complied with given present staff levels.</b>   |
| 14   | Assets, Properties and Estates                    | <b>Not all land owned by the council is registered with the Land Registry. The previous Clerk began this process which was not completed by her because of workloads and no further work has been done on this project.</b> |
| 14.6 | Inspection of assets                              | <b>Improved inspection of assets system to be introduced as soon</b>  |

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|  |  |             |
|--|--|-------------|
|  |  | as possible |
|--|--|-------------|

**Members are asked to note this outstanding workload which cannot easily be completed given current staff structure/arrangements and to make any appropriate decisions.**

## **7 Budget Process for 2015/16 - Clerk's Report**

- i) A letter from CBC confirming the budget arrangements for that council is attached for information
- ii) Sandy Town Council will begin to consider the budgets at the next meeting of PF&R on 20 October 2014 and the final precept meeting is set for Town Council on 19 January 2014.

The newly adopted financial regulations set out an approach to budgeting which involves longer term forecasting and this will be included in the estimates process. The committee will wish to consider financial planning for the allotments, cemetery extension, depot redevelopment etc as well as developing a rolling maintenance programme for replacement of play equipment, vehicles etc. A report prepared by DCK Beavers entitled Budgeting for Capital is attached for consideration of members and it is suggested that members should consider this.

**Members may wish to plan budget workshop meetings such as those which were held last year in order to approach the planning with the greatest possible involvement of all members. It is suggested that a timetable for these activities should be considered at the meeting on 1 September 2014.**

## **8 Cemetery Charges - Clerk's Report**

This Council's longstanding policy with regard to charges for interments in Sandy Cemetery is that non-parishioners pay treble fees. Council has previously determined that a "non-parishioner" is a person no longer resident in Sandy who has not been resident in Sandy for the previous 24 months. The evidence required to demonstrate parishioner status is to an extract from the relevant electoral roll showing that the person was resident during the required period.

A recent case has arisen of a long-term Sandy resident who is said to have lived in Sandy and/or Beeston since 1920. This lady purchased a plot in the 1980s. Her family advises that some 4 or 5 years ago the resident moved to Kempston solely because she required dementia care which could not be provided in Sandy. The family is unhappy that treble fees are now being required in line with the Council's approved policy. The Clerk has asked the family to put this information in writing for the council since the only way of making an exception to the regulations is

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to bring the matter before members.

The imposition of treble fees in this case does seem harsh and therefore the Clerk would recommend that careful consideration is given to the matter. However members should be aware that the imposition of treble fees is frequently a matter of dispute and it is often very difficult for staff to establish accurately whether a person has been resident in the parish and for how long. The two year rule was imposed to ensure that staff had a clear standard to work towards and an easy source of information which could be used to "prove" each individual case.

## **Members are asked to consider**

- 1 Whether to make an exception to the rules in this case and permit the charging of single fees**
- 2 Whether to review the rules to ensure that lifelong residents of the parish who leave solely for reasons of residential/hospital care are entitled to retain their "parishioner" status and if so how is this to be evidenced so that staff can operate the regulations consistently and without prejudice**

## **9 Street Lighting**

(estimate attached only)

✓

## **10 Open meeting and consultation about burial regulations**

### **- Clerk's Report**

Members have been made aware of the time and place for the public meeting arranged to listen to the views of members of the community about the current burial regulations which have been published on the council's website and communicated previously.

The cost of the planned public meeting will include:

- Hire of Jenkins Pavilion £20 per hour (<3hr maximum cost £60)  
NB Jenkins Pavilion is owned by STC and any profit from its management is reinvested in the building.
- Travelling expenses of independent chairman (from Shefford to Sandy and return at 45p per mile anticipated to be c £10)
- Staff costs of any officers who attend and/or required to produce notes etc. Printing of any supporting/background information eg report prepared for last Town Council meeting.

**Members are asked to approve the arrangements including costs and determine how this is to be funded.**



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## **Market Proposals - Clerk's Report**

Cllr Groom's original report to CS&E Committee on 4 August 2014 is reproduced below with the addition of the decision made at that meeting. I understand from Cllr Groom that the matter of STC funding public liability insurance for stallholders is no longer to be considered.

## **Member's Report**

### **Sandy Town Markets**

#### **Introduction:**

I have compiled this report for the purpose of acquiring the agreement in principle of the Community Services & Environment Committee and the Policy, Finance & Resources Committee prior to submission to Full Council for implementation. I have been working on the project of regenerating the local markets for some six weeks but have been upstaged in my work by the receipt of a communication from a Northamptonshire visitor, copies of which all members have received, whose motives are unclear to me. It may be a genuine grievance about being misled by our out-of-date web-site publicity regarding the Farmer's Market or maybe promoting his own local market and/or the organisation which controls it, FARMA. As a result of this untimely intervention, I have been asked not to further my research in the public domain until a mandate is received from the CS&E Committee. My report is therefore incomplete in certain areas, particularly with regards to talking to the people who really know about market trading. Regrettably, three Council members, all of whom sit on the CS&E Committee, have expressed their desire to close the markets with immediate effect and prior to reading this report – I hope they will now reconsider their position and give the markets one last chance.

#### **Time Scale:**

4<sup>th</sup> August                      Submission to Community Services & Environment Committee

**RESOLVED** that Cllr Groom would be mandated to form a working group to investigate ways of rejuvenating the market and to bring relevant costed proposals back to Policy, Finance and Resource Committee and/or Town Council.

to

1<sup>st</sup> September              Submission to Policy, Finance & Resources Committee

22<sup>nd</sup> September      Submission to Full Council for implementation

#### **Background:**

I recognise that the weekly market cannot be allowed to continue in its current form for much longer. There has been no significant investment

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by STC over the last 3-4 years and nor is there likely to be in the foreseeable future. The weekly market is sited in the wrong place, in my opinion, and therefore suffers from a minimal footfall which adversely affects trade. I understand there are problems in relocating to other sites in the Market Square.

Few traders = low footfall, low footfall = few traders.

The Town Team attempted to revive the Farmer's Market a few years ago but their interest appears to have now waned with little being done to promote it.

There is no doubt that changes in shopping habits have caused a dramatic decline in the number of visitors to all town centres over the past few years. It is easy to blame out-of-town supermarkets for the demise although there is little doubt that a further reduction in numbers will occur when a half-hourly bus service runs to the new Tesco store in the near future but there are other contributing factors such as online shopping for food, Amazon and eBay to name but a few.

The market should be looked on as a series of temporary shops, some selling local home produce and others acting as resellers – they, like the permanent shops, can only survive if the local residents support them. The Friday market may now be beyond saving and will probably be the first to disappear, swiftly followed by more of our shops. I am conscious of the fact that our Market Square is rapidly becoming a haven for betting shops, fast food outlets and charity shops.

## **Finance:**

The weekly market has a budgeted annual income of £3000 (actual for first 3 months is £250) and £300 for the Saturday market (actual £64 but I believe the fees were not collected in July?). The rates have been paid (£1130) for the year to 31<sup>st</sup> March 2015 for the use of the car park for the weekly market. Closing the market will result in STC suffering a shortfall in the projected pitch fees collected of around £1-2000 with no saving on costs, the only benefit achievable being the administration involved with the collection, issuing of receipts and banking of the pitch fees, together with time saved on answering enquiries.

## **Proposal:**

1. Mandate for me (and a small working group?) to talk to relevant parties and Community groups.
2. Agreement in principle, as far as CS&E Committee has authority, of the following:
  - a. The markets are operated under the STC banner only and Community groups (eg. Scouts, Air Cadets) be encouraged to participate with local shops on the monthly market which should be re-branded as 'Craft & Food market' with wildcard stalls to accommodate charitable activity (reselling of donated items for example).
  - b. All pitch fees for both markets waived for the 6 months 1<sup>st</sup> October

# Sandy Town Council

2014 – 31<sup>st</sup> March 2015 – this has the same financial effect as the complete and immediate closure of the market so in reality costs nothing (PF&R Committee).

- c. Letters be sent to prospective stallholders advising them of our promotion – evidence of 5 million pounds Public Liability Insurance cover would still be required before trading (cost from £7.90 per day or £40.40 per annum) on weekly market – block insurance purchased (approximate cost £60 per market day) by STC for monthly market, a major stumbling block for individual traders who want to 'test the water' (PF&R Committee)
- d. Markets are advertised more fully and press releases issued advising local residents to the effect that they either 'Use it or lose it'
- e. Review to be held early 2015 to determine if it is potentially viable to continue with or alternatively close one or both markets.

**Michael Groom**  
**July 2014**

## 12 **Transparency Issues - Clerk's Report**

- i) As members will be aware The Openness of Local Government Bodies Regulations 2014 was recently enacted and the Draft publication "Open and accountable local government - A guide for the press and public on attending and reporting meetings of local government" has been replaced by a finalised version. The guide can be accessed on the Sandy Town Council website and so has not been reproduced here. (The guide is available on the Downloads section of the website or by following links on the Meetings and Decision-making pages of the "How we work" section.)

Revised financial regulations and standing orders are already compliant with the Openness of Local Government Bodies Regulations 2014 and the Town Clerk is working towards ensuring that as much information as possible is made directly available on the website in line with the Council's publication scheme which has also been revised. It is the Town Clerk understands that all policies adopted by the council are also compliant with the Regulations and this will be kept under regular review.

**Members are asked to note the guide and the fact that the regulations must be taken into account in the development of all future policies.**

- ii) In order to comply with the revised publication scheme adopted by

# Sandy Town Council

Sandy Town Council some new website pages will be necessary and arrangements have been put in place to create these and add information. A report on progress is not available for this meeting but will be provided on the next occasion.

A new FOI policy has been prepared for consideration which includes an appeal process for should the council receive any complaints about information which has or has not been disclosed as a result of an FOI request and this is attached.

**Members are asked to recommend the policy for adoption by Sandy Town Council.**

**Delia Shephard**

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**From:** Delia Shephard  
**Sent:** 21 August 2014 11:26  
**To:** 'councilaudits@bdo.co.uk'  
**Subject:** Sandy Town Council Additional Audit Information

**Importance:** High

Dear BDO

Further to my telephone conversation with a member of your team today, I am emailing with additional information requested by you by an email from James Brown on 7 August. The deadline for responding to that email was 21 August 2014 and I am providing most of the information today. The attached information includes additional figures to answer queries 1 (in part), 2 and 4 on your query sheet.

However a detailed breakdown of the staff costs (query 3) and the statement from the Santander business reserve account (query 1) remain outstanding and our deadline has been extended to 5 September to permit me to provide these. Thank you very much for your co-operation in this matter please do not hesitate to contact me should you have any further queries.

Yours sincerely, Delia Shephard



SandySummary...



Audit query 1 -  
Sandy Cash Boo...



Audit query 2 -  
Sandy Income V...



Audit query 4 -  
2012-13 Trade ...



Audit query 4 -  
2013-14 Trade ...

Delia Shephard

Town Clerk

Sandy Town Council

10 Cambridge Road, Sandy, Bedfordshire SG19 1JE

01767 681491

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SUMMARY OF AUDIT POINTS OUTSTANDING

F1 SAND27 Sandy Town Council

Please ask for: James Brown

Date: 07 August 2014

Please respond by: 21 August 2014

Supporting information

| No. | What is the audit point outstanding?  | What is required to resolve the matter?  | Why is this required?   | Additional fee applicable | Actioned                            |
|-----|---|--|---|---------------------------|-------------------------------------|
| 1   | The bank reconciliation provided does not tie in to the figure in box 8 of the annual return.   | Box 8 is £526,057 whereas the reconciled bank balances total £525,887. Please can you confirm what the difference of £170 relates to.<br>I note petty cash of £250 not included in the above figures.<br>Please provide a summary of the figures making up the total in box 8. | This is a standard document which must be provided alongwith the annual return.   | No                        | <input checked="" type="checkbox"/> |
| 2   | Other receipts has decreased by £323,270, 72%, an explanation for which was provided, however there was insufficient information for us to draw a conclusion. | Please provide a statement for the Santander business reserve account.<br>Please provide a detailed breakdown of the decrease, including the amounts involved.<br>The £380k adoption income over explains the difference, with the remaining difference still above 10%.       | <i>Statement requested from Santander. Debtors expensed to 5.9.2010</i><br>We are required to understand why there has been an increase or decrease in the accounting statements. | No                        | <input checked="" type="checkbox"/> |
| 3   | Staff costs has decreased by £26,695, 10%, an explanation for which was provided, however there was insufficient information for us to draw a conclusion.     | Please provide a detailed breakdown of the decrease, including the amounts involved.<br>Please confirm the variation in the number of hours and the related salaries and the variation in salary of the member of staff previously on long term sick leave.                    | We are required to understand why there has been an increase or decrease in the accounting statements.  | No                        | <input type="checkbox"/>            |
| 4   | Trade creditors has increased by £21,108, 96%, an explanation for which was not provided  | Please provide a detailed breakdown of the increase, including the amounts involved.   | <i>To follow by 5.9.2010</i><br>We are required to understand why there has been an increase or decrease in the accounting statements.  | No                        | <input checked="" type="checkbox"/> |

Total additional fee: £0.00

**Sandy Town Council  
Cash Book Reconciliation @ 31st March 2014**

| Bank Statement Account Name (s)           | 31/03/2014                            | Balances          |
|---|---------------------------------------|-------------------|
| Current A/c                               |                                       | 33,563.72         |
| <b>Unpresented Cheques (Minus)</b>        |                                       |                   |
| 02/12/2013                                | 110786 1st Sandy Scout Group          | 537.00            |
| 24/02/2014                                | 110894 Community & Voluntary Service  | 180.00            |
| 04/03/2014                                | 110923 Payne's Heating & Servicing En | 84.00             |
| 18/03/2014                                | 110948 Mrs J Thrale                   | 62.10             |
| 19/03/2014                                | 110939 Institute of Groundsmanship    | 104.00            |
| 19/03/2014                                | 110941 1st Response Fire              | 78.12             |
| 19/03/2014                                | 110946 Parish Online                  | 201.60            |
| 19/03/2014                                | 110947 Mayfool Books & Gifts          | 49.81             |
| 20/03/2014                                | 110949 Central Bedfordshire Council   | 4,498.82          |
| 25/03/2014                                | 110951 Tim Miles                      | 600.00            |
| 25/03/2014                                | 110952 Will Jackson                   | 27.00             |
| 25/03/2014                                | 110953 Argos                          | 34.98             |
|   |                                       | <u>6,457.43</u>   |
|   |                                       | <u>27,106.29</u>  |
| <b>Receipts not Banked/Cleared (Plus)</b> |                                       |                   |
| N/A                                       |                                       |                   |
|   |                                       | <u>27,106.29</u>  |
|   | Reconciled Balance at 31st March 2014 | <u>27,106.29</u>  |
| Capital A/C                               |                                       | 210,265.60        |
| Active Saver A/C                          |                                       | 86,603.95         |
| New Treasury A/C                          |                                       | 201,831.01        |
| Petty Cash                                |                                       | 250.00            |
| <b>Total Cash Balances</b>                |                                       | <u>526,056.85</u> |
| Box 8 of Annual Return (rounded)          |                                       | 526,057.00        |

Sandy Town Council  
2013-14 Annual Return Variances  
Cost Centre Analysis

|   | 2012-13        | 2013-14        | Variance         | % diff.        | Comments   |
|---|----------------|----------------|------------------|----------------|--|
| <u>Allotments</u>                           | 283            | -              | 283              | -100.00%       | Not Material   |
| <u>Rec Grounds &amp; Open Spaces</u>        | 10,032         | 6,648          | 3,384            | -33.73%        | Pavillion rental reduced by £4.5k, Stewardship Grant increased by £1k in 13/14                     |
| <u>Cemetery</u>                             | 17,227         | 25,995         | 8,768            | 50.90%         | Burial Income increased in 13/14   |
| <u>Tourist Information Centre</u>           | 11,413         | 12,011         | 598              | 5.24%          | TIC Sales up £591  |
| <u>Car Park &amp; Market</u>                | 3,468          | 4,446          | 978              | 28.20%         | Friday Market Fees increased £7744   |
| <u>Establishment/General Administration</u> | 7,518          | 17,477         | 9,959            | 132.47%        | £2.5k loan back in 13/14, Roman Sandy Grant of £2.7k in 13/14 & £4.2k refund of CCTV Charges 13/14 |
| <u>Christmas Lights</u>                     | 3,627          | 6,349          | 2,722            | 75.05%         | £2.7k extra fundraising in 2013/14   |
| <u>Interest &amp; Investment Income</u>     | 4,039          | 7,100          | 3,061            | 75.79%         | £3k additional interest received in 13/14  |
| <u>Council Tax Benefit Support Grant</u>    |                | 42,378         | 42,378           |                | Council Tax Benefit Support Grant new for 13/14  |
| <u>Deferred Grants Received</u>             | 389,426        | 2,159          | 387,267          | -99.45%        | £380k commuted sum for the adoption of Fallowfield. One -off in 12/13                              |
| <u>Sale of Assets</u>                       | 800            | -              | 800              |                | No assets sold in 13/14  |
|   | <u>447,833</u> | <u>124,563</u> | <u>- 323,270</u> | <u>-72.19%</u> |  |
| <u>Per Annual Return Box 3</u>              | <u>447,833</u> | <u>124,563</u> |                  |                |  |



Sandy Town Council 2012-13

Nominal Ledger Details

Nominal A/c 500 Creditors

Centre 0

| Month                 | Date       | Ref | Transaction                 | Debit                   |
|-----------------------|------------|-----|-----------------------------|-------------------------|
| 1                     | 31/03/2013 | 276 | Fastfuel Inv 11567          | 139.28                  |
| 1                     | 31/03/2013 | 276 | Terry C Seymour Inv 9956    | 345.00                  |
| 1                     | 31/03/2013 | 276 | Collier Turf Care Inv 91221 | 386.40                  |
| 1                     | 31/03/2013 | 276 | 1st Choice Inv W168536      | 381.10                  |
| 1                     | 31/03/2013 | 276 | Walters Inv 304475          | 512.72                  |
| 1                     | 31/03/2013 | 276 | Parish Online Inv 00kc056   | 140.00                  |
| 1                     | 31/03/2013 | 277 | Payne's Heating Inv 22221   | 55.00                   |
| 1                     | 31/03/2013 | 277 | VFM Grassline Inv 9368      | 104.75                  |
| 1                     | 31/03/2013 | 277 | Travis Perkins Inv ACT579   | 124.80                  |
| 1                     | 31/03/2013 | 277 | Wicksteed Inv 713934        | 117.18                  |
| 1                     | 31/03/2013 | 277 | Arthur Ibbetts Inv 181283   | 92.95                   |
| 1                     | 31/03/2013 | 277 | Serco Inv CS03133681        | 164.50                  |
| 1                     | 31/03/2013 | 277 | F D O'Dell Inv 78393        | 20.00                   |
| 1                     | 31/03/2013 | 279 | S Leisure Creditor          | 19,500.00               |
| <b>Account Totals</b> |            |     |                             | <b><u>22,083.68</u></b> |

At : 11:08

## Purchase Ledger Aged Account Balances

Outstanding Balances by Month as at : 31 MAR 2014

User : JAM

| Supplier Code                         | Supplier Name        | Balance          | Mar 2014         | Feb 2014      | Jan 2014    | Dec 2013    | Prior to and<br>Nov 2013 |
|---------------------------------------|----------------------|------------------|------------------|---------------|-------------|-------------|--------------------------|
| 1STCHOICE                             | 1ST CHOICE           | 1,310.71         | 1,310.71         | 0.00          | 0.00        | 0.00        | 0.00                     |
| 1STRES                                | 1ST RESPONSE FIRE    | 120.00           | 120.00           | 0.00          | 0.00        | 0.00        | 0.00                     |
| ANG001                                | ANGLIAN 100677343    | 195.16           | 195.16           | 0.00          | 0.00        | 0.00        | 0.00                     |
| ANG002                                | ANGLIAN 100677145    | 311.60           | 311.60           | 0.00          | 0.00        | 0.00        | 0.00                     |
| BGAS001                               | BGAS A3846815        | 9.14             | 9.14             | 0.00          | 0.00        | 0.00        | 0.00                     |
| BTC                                   | BIGGLESWADE TC       | 450.00           | 450.00           | 0.00          | 0.00        | 0.00        | 0.00                     |
| CEMETERY                              | CEMETERY DEVELOPMENT | 1,680.00         | 1,680.00         | 0.00          | 0.00        | 0.00        | 0.00                     |
| CLEMENTS                              | CLEMENTS PLAY        | 275.04           | 275.04           | 0.00          | 0.00        | 0.00        | 0.00                     |
| COLIN                                 | COLIN ROSS           | 71.98            | 71.98            | 0.00          | 0.00        | 0.00        | 0.00                     |
| COLLIER                               | COLLIER TURFCARE     | 354.00           | 354.00           | 0.00          | 0.00        | 0.00        | 0.00                     |
| DCK                                   | DCK BEAVERS          | 465.30           | 465.30           | 0.00          | 0.00        | 0.00        | 0.00                     |
| FASTFUEL                              | FAST FUEL            | -139.51          | -139.51          | 0.00          | 0.00        | 0.00        | 0.00                     |
| FIRE                                  | FIRE SAFETY          | 164.81           | 164.81           | 0.00          | 0.00        | 0.00        | 0.00                     |
| FRONTIER                              | FRONTIER AGRICULTURE | 45.16            | 45.16            | 0.00          | 0.00        | 0.00        | 0.00                     |
| GILBYS                                | GILBYS OF SANDY      | 205.67           | 88.85            | 116.82        | 0.00        | 0.00        | 0.00                     |
| GURNEY                                | JILL GURNEY          | 26.15            | 26.15            | 0.00          | 0.00        | 0.00        | 0.00                     |
| HCC                                   | HERTFORDSHIRE COUNTY | 292.64           | 292.64           | 0.00          | 0.00        | 0.00        | 0.00                     |
| HORTECH                               | HORTECH SYSTEMS      | 471.84           | 471.84           | 0.00          | 0.00        | 0.00        | 0.00                     |
| HOWARDSON                             | HOWARDSON LTD        | 785.23           | 785.23           | 0.00          | 0.00        | 0.00        | 0.00                     |
| ODELL                                 | FD ODELL             | 352.60           | 352.60           | 0.00          | 0.00        | 0.00        | 0.00                     |
| SCAMBLER                              | A J & R SCAMBLER     | 226.68           | 226.68           | 0.00          | 0.00        | 0.00        | 0.00                     |
| SELEC001                              | SELECTRIC 7535083317 | 97.48            | 97.48            | 0.00          | 0.00        | 0.00        | 0.00                     |
| SELEC002                              | SELECTRIC 6770596318 | 470.77           | 470.77           | 0.00          | 0.00        | 0.00        | 0.00                     |
| SHERIFF                               | SHERRIFF AMENITY     | 355.52           | 355.52           | 0.00          | 0.00        | 0.00        | 0.00                     |
| SPALDINGS                             | SPALDINGS            | 372.88           | 372.88           | 0.00          | 0.00        | 0.00        | 0.00                     |
| STEVENAGE                             | STEVENAGE LEISURE    | 23,400.00        | 23,400.00        | 0.00          | 0.00        | 0.00        | 0.00                     |
| SUTTON                                | SUSAN SUTTON         | 37.80            | 37.80            | 0.00          | 0.00        | 0.00        | 0.00                     |
| TADS                                  | TRADE & DISCOUNT     | 426.84           | 426.84           | 0.00          | 0.00        | 0.00        | 0.00                     |
| TERRY                                 | TERRY SEYMOUR        | 414.00           | 414.00           | 0.00          | 0.00        | 0.00        | 0.00                     |
| THEATRE                               | SOCIETY OF LONDON    | 122.20           | 94.00            | 28.20         | 0.00        | 0.00        | 0.00                     |
| TRIP                                  | HEALTH & SAFETY      | 594.00           | 594.00           | 0.00          | 0.00        | 0.00        | 0.00                     |
| TRAVIS                                | TRAVIS PERKINS       | 167.52           | 167.52           | 0.00          | 0.00        | 0.00        | 0.00                     |
| TUCKWELL                              | P TUCKWELL           | 638.13           | 638.13           | 0.00          | 0.00        | 0.00        | 0.00                     |
| VERTO                                 | VERTO (UK)           | 234.00           | 234.00           | 0.00          | 0.00        | 0.00        | 0.00                     |
| VETERAN                               | VETERAN CYCLE        | 15.00            | 15.00            | 0.00          | 0.00        | 0.00        | 0.00                     |
| VFM                                   | VFM PRODUCTS         | 251.40           | 251.40           | 0.00          | 0.00        | 0.00        | 0.00                     |
| WALTERS                               | WALTERS LTD          | 681.93           | 681.93           | 0.00          | 0.00        | 0.00        | 0.00                     |
| WICKSTEED                             | WICKSTEED PLAY       | 200.51           | 200.51           | 0.00          | 0.00        | 0.00        | 0.00                     |
| WILDLIFE                              | WILDLIFE TRUST       | 7,035.90         | 7,035.90         | 0.00          | 0.00        | 0.00        | 0.00                     |
| <i>Sub Total for Trade Creditors</i>  |                      | <b>43,190.08</b> | <b>43,045.06</b> | <b>145.02</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>              |
| <b>TOTAL PURCHASE LEDGER BALANCES</b> |                      | <b>43,190.08</b> | <b>43,045.06</b> | <b>145.02</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>              |

## Delia Shephard

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**From:** Carol Baker-Smith  
**Sent:** 07 August 2014 12:43  
**To:** Delia Shephard  
**Subject:** FW: Audit Query- Sandy Town Council  
**Attachments:** SandySummaryQuerySheet.pdf

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**From:** Council Audits [mailto:councilaudits@bdo.co.uk]  
**Sent:** 07 August 2014 10:59  
**To:** Carol Baker-Smith  
**Subject:** Audit Query- Sandy Town Council

Dear Mrs Shephard,

**Sandy Town Council- Audit for the year ended 31 March 2014  
outstanding Audit Points**

I am writing in regards to the external audit of Sandy Town Council for the year ended 31 March 2014. Please find attached a list of outstanding points which I require your assistance with, to complete the audit.

We only charge additional fees if, the annual return is completed incorrectly, information requested is not provided or additional audit work is required.

No additional fees have been incurred as a result of the outstanding audit points.

I would be most grateful if you could respond to this e-mail by 21 August 2014. It is not a problem if you are not able to respond by this date, however if you cannot you do need to contact me or a member of the team to arrange a more convenient time. Unfortunately following up those who have not responded to our outstanding points takes time and a cost may be incurred as a result.

Yours sincerely,

James Brown

Local council team  
For and on behalf of BDO LLP  
+44 (0)23 8088 1700  
+44 (0)23 8088 1701 (Fax)

Arcadia House  
Maritime Walk - Ocean Village  
Southampton SO14 3TL  
UNITED KINGDOM

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## LIST OF NOMINAL CODES

| A/c Group & Description   | A/C Number | Account Name                   | Linked to Centre | Account Type  | Normal Balance | Annual Return Box |
|---------------------------|------------|--------------------------------|------------------|---------------|----------------|-------------------|
| <b>1 - SALES / INCOME</b> | 1101       | Precept                        | 602              | P & L Account | Credit         | 2                 |
|                           | 1102       | Precept Support Grant          | 602              | P & L Account | Credit         |                   |
|                           | 1201       | Rent Received Etc              | 402              | P & L Account | Credit         | 3                 |
|                           | 1202       | Photocopying Income            | 402              | P & L Account | Credit         | 3                 |
|                           | 1204       | Sale of Council Minutes        | 402              | P & L Account | Credit         | 3                 |
|                           | 1205       | Miscellaneous Income           | 402              | P & L Account | Credit         | 3                 |
|                           | 1211       | Sale of Machinery              | 403              | P & L Account | Credit         | 3                 |
|                           | 1212       | Miscellaneous Income (Insuranc | 403              | P & L Account | Credit         | 3                 |
|                           | 1216       | Allotment Rents                | 404              | P & L Account | Credit         | 3                 |
|                           | 1226       | Burials/Memorials Income       | 406              | P & L Account | Credit         | 3                 |
|                           | 1227       | Chapel Rental                  | 406              | P & L Account | Credit         | 3                 |
|                           | 1228       | Interest on Investment         | 406              | P & L Account | Credit         | 3                 |
|                           | 1236       | Friday Market Fees             | 408              | P & L Account | Credit         | 3                 |
|                           | 1237       | Saturday Market Fees           | 408              | P & L Account | Credit         | 3                 |
|                           | 1238       | Other Income Car Park          | 408              | P & L Account | Credit         | 3                 |
|                           | 1239       | Mid Beds Contribution          | 409              | P & L Account | Credit         | 3                 |
|                           | 1240       | Third Party Income             | 415              | P & L Account | Credit         | 3                 |
|                           | 1241       | Sandy FC Rent                  | 500              | P & L Account | Credit         | 3                 |
|                           | 1242       | Ice cream rent                 | 500              | P & L Account | Credit         | 3                 |
|                           | 1244       | Miscellaneous income           | 500              | P & L Account | Credit         | 3                 |
|                           | 1251       | Pitch Rental                   | 501              | P & L Account | Credit         | 3                 |
|                           | 1252       | Pavilion Rental                | 501              | P & L Account | Credit         | 3                 |
|                           | 1253       | Bowls Club Rental              | 501              | P & L Account | Credit         | 3                 |
|                           | 1255       | Cricket Club Rental            | 501              | P & L Account | Credit         | 3                 |
|                           | 1256       | Scouts ,ACF and SSLA           | 501              | P & L Account | Credit         | 3                 |
|                           | 1258       | Insurance Claims Repayment     | 501              | P & L Account | Credit         | 3                 |
|                           | 1260       | Misc Sunderalnd Road           | 501              | P & L Account | Credit         | 3                 |
|                           | 1282       | BCC Grass Cutting Contribution | 505              | P & L Account | Credit         | 3                 |
|                           | 1286       | Street Furniture Insurance     | 506              | P & L Account | Credit         | 3                 |
|                           | 1291       | Annual Report Advertising      | 507              | P & L Account | Credit         | 3                 |
|                           | 1296       | SEG Sponsorships               | 508              | P & L Account | Credit         | 3                 |
|                           | 1297       | SEG Donation Fire STATION      | 508              | P & L Account | Credit         | 3                 |
|                           | 1306       | Countryside Stewardship Grant  | 600              | P & L Account | Credit         | 3                 |
|                           | 1307       | Angling Licence Rent           | 600              | P & L Account | Credit         | 3                 |
|                           | 1309       | Misc Contributions             | 600              | P & L Account | Credit         | 3                 |
|                           | 1319       | Interest Precept A.c           | 601              | P & L Account | Credit         | 3                 |
|                           | 1320       | Interest Santander Ac          | 601              | P & L Account | Credit         | 3                 |
|                           | 1321       | Interest Barclays Active Saver | 601              | P & L Account | Credit         | 3                 |
|                           | 1322       | Interest Barclays Base Rate    | 601              | P & L Account | Credit         |                   |
|                           | 1350       | Radioling Scheme income        | 601              | P & L Account | Credit         | 3                 |
|                           | 1351       | Miscellaneous                  | 601              | P & L Account | Credit         | 3                 |
|                           | 1360       | Ticket Sales Commission        | 504              | P & L Account | Credit         |                   |
|                           | 1361       | Capital A/c Income             | 700              | P & L Account | Credit         | 3                 |
|                           | 1362       | R&R Fund Income                | 701              | P & L Account | Credit         | 3                 |
|                           | 1363       | Reserve fund income            | 702              | P & L Account | Credit         | 3                 |
|                           | 1364       | S106 Money Received            | 700              | P & L Account | Credit         | 3                 |
|                           | 1365       | Christmas Lights               | 509              | P & L Account | Credit         | 3                 |
|                           | 1401       | Grant Mid Beds                 | 504              | P & L Account | Credit         | 3                 |
|                           | 1402       | Sales                          | 504              | P & L Account | Credit         | 3                 |
| <b>4 - INDIRECT COSTS</b> | 4001       | Gross Salaries                 |                  | P & L Account | Debit          |                   |
|                           | 4002       | Gross Wages                    |                  | P & L Account | Debit          |                   |
|                           | 4003       | Employers NIC                  |                  | P & L Account | Debit          |                   |
|                           | 4004       | Employers Superannuation       |                  | P & L Account | Debit          |                   |

## LIST OF NOMINAL CODES

| A/c Group & Description   | A/C Number | Account Name                  | Linked to Centre | Account Type  | Normal Balance | Annual Return Box |
|---------------------------|------------|-------------------------------|------------------|---------------|----------------|-------------------|
| <b>4 - INDIRECT COSTS</b> | 4005       | Protective Clothing           |                  | P & L Account | Debit          |                   |
|                           | 4006       | H R Costs/Consultancy         |                  | P & L Account | Debit          |                   |
|                           | 4007       | Health & Safety               |                  | P & L Account | Debit          |                   |
|                           | 4008       | Training                      |                  | P & L Account | Debit          |                   |
|                           | 4009       | Travel & Subsistence          |                  | P & L Account | Debit          |                   |
|                           | 4010       | Miscellaneous Staff Costs     |                  | P & L Account | Debit          |                   |
|                           | 4011       | General Rates                 |                  | P & L Account | Debit          |                   |
|                           | 4012       | Water Rates                   |                  | P & L Account | Debit          |                   |
|                           | 4013       | Rent Payable                  |                  | P & L Account | Debit          |                   |
|                           | 4014       | Electricity                   |                  | P & L Account | Debit          |                   |
|                           | 4015       | Gas                           |                  | P & L Account | Debit          |                   |
|                           | 4016       | Cleaning Materials etc        |                  | P & L Account | Debit          |                   |
|                           | 4017       | Refuse Disposal               |                  | P & L Account | Debit          |                   |
|                           | 4020       | Misc Establishment Costs      |                  | P & L Account | Debit          |                   |
|                           | 4021       | Telephone & Fax               |                  | P & L Account | Debit          |                   |
|                           | 4022       | Postage                       |                  | P & L Account | Debit          |                   |
|                           | 4023       | Printing & Stationery         |                  | P & L Account | Debit          |                   |
|                           | 4024       | Subscriptions                 |                  | P & L Account | Debit          |                   |
|                           | 4025       | Insurance (excl vehicles)     |                  | P & L Account | Debit          |                   |
|                           | 4026       | Photocopy Costs               |                  | P & L Account | Debit          |                   |
|                           | 4027       | IT Costs incl Support         |                  | P & L Account | Debit          |                   |
|                           | 4028       | Service Agreements (Other)    |                  | P & L Account | Debit          |                   |
|                           | 4030       | Recruitment Advertising       |                  | P & L Account | Debit          |                   |
|                           | 4031       | Other Advertising             |                  | P & L Account | Debit          |                   |
|                           | 4032       | Publicity                     |                  | P & L Account | Debit          |                   |
|                           | 4033       | Annual Report & Newsletter    |                  | P & L Account | Debit          |                   |
|                           | 4034       | Website Costs                 |                  | P & L Account | Debit          |                   |
|                           | 4035       | Publications                  |                  | P & L Account | Debit          |                   |
|                           | 4036       | Property Maintenance/Security |                  | P & L Account | Debit          |                   |
|                           | 4037       | Grounds Maintenance           |                  | P & L Account | Debit          |                   |
|                           | 4038       | Consumables/Small Tools       |                  | P & L Account | Debit          |                   |
|                           | 4039       | Planting/Trees/Horticulture   |                  | P & L Account | Debit          |                   |
|                           | 4040       | Equipment Purchases (Minor)   |                  | P & L Account | Debit          |                   |
|                           | 4041       | Equipment/Vehicle Hire        |                  | P & L Account | Debit          |                   |
|                           | 4042       | Equipment/Vehicle Maintenance |                  | P & L Account | Debit          |                   |
|                           | 4043       | Equipment/Vehicle Fuel        |                  | P & L Account | Debit          |                   |
|                           | 4044       | Vehicle Tax & Insurance       |                  | P & L Account | Debit          |                   |
|                           | 4046       | Bowling Green - SBC           |                  | P & L Account | Debit          |                   |
|                           | 4047       | Equipment Maintenance - SBC   |                  | P & L Account | Debit          |                   |
|                           | 4048       | Cricket Square - SCC          |                  | P & L Account | Debit          |                   |
|                           | 4049       | Equipment Maintenance - SCC   |                  | P & L Account | Debit          |                   |
|                           | 4051       | Bank Charges                  |                  | P & L Account | Debit          |                   |
|                           | 4052       | Bank Interest                 |                  | P & L Account | Debit          |                   |
|                           | 4053       | Loan Interest                 |                  | P & L Account | Debit          |                   |
|                           | 4054       | Loan Capital Repaid           |                  | P & L Account | Debit          |                   |
|                           | 4056       | Legal Expenses                |                  | P & L Account | Debit          |                   |
|                           | 4057       | Audit Fees - External         |                  | P & L Account | Debit          |                   |
|                           | 4058       | Audit Fees - Internal         |                  | P & L Account | Debit          |                   |
|                           | 4059       | Accountancy Fees              |                  | P & L Account | Debit          |                   |
|                           | 4060       | Other Professional Fees       |                  | P & L Account | Debit          |                   |
|                           | 4070       | Refreshments                  |                  | P & L Account | Debit          |                   |
|                           | 4100       | CCTV Fees                     |                  | P & L Account | Debit          |                   |
|                           | 4101       | Grave Digging Costs           |                  | P & L Account | Debit          | 4                 |
|                           | 4102       | Grass Cutting                 |                  | P & L Account | Debit          | 4                 |
|                           | 4200       | Mayor's Allowance             | 602              | P & L Account | Debit          |                   |

## LIST OF NOMINAL CODES

| A/c Group & Description              | A/C Number | Account Name                  | Linked to Centre | Account Type  | Normal Balance | Annual Return Box |
|--------------------------------------|------------|-------------------------------|------------------|---------------|----------------|-------------------|
| <b>4 - INDIRECT COSTS</b>            | 4201       | Members Allowances            | 602              | P & L Account | Debit          |                   |
|                                      | 4202       | Members' Expenses (Conf etc)  | 602              | P & L Account | Debit          |                   |
|                                      | 4210       | Election Costs                | 602              | P & L Account | Debit          |                   |
|                                      | 4301       | Merchandise and Ticket Costs  | 504              | P & L Account | Debit          | 6                 |
|                                      | 4401       | Christmas Illuminations       | 509              | P & L Account | Debit          |                   |
|                                      | 4402       | Community Christmas Event     | 509              | P & L Account | Debit          |                   |
|                                      | 4701       | Grants/Donations Paid         |                  | P & L Account | Debit          |                   |
|                                      | 4800       | S106 Expenditure              | 700              | P & L Account | Debit          |                   |
|                                      | 4801       | CAP - Hearing Loop System     | 700              | P & L Account | Debit          |                   |
|                                      | 4802       | CAP - Cemetery Extension      | 700              | P & L Account | Debit          |                   |
|                                      | 4920       | Transfer to C R R             |                  | P & L Account | Debit          |                   |
|                                      | 4921       | Transfer to EMR               |                  | P & L Account | Debit          |                   |
|                                      | 4922       | Transfer to EMR Fallowfield   |                  | P & L Account | Debit          |                   |
|                                      | 4970       | Transfer from C R R           |                  | P & L Account | Debit          |                   |
|                                      | 4971       | Transfer from EMR             |                  | P & L Account | Debit          |                   |
|                                      | 4972       | Transfer from EMR Fallowfield |                  | P & L Account | Debit          |                   |
| <b>5 - OTHER COSTS / INCOME</b>      | 9999       | Discounts                     |                  | P & L Account | Debit          |                   |
| <b>10 - DEBTORS</b>                  | 100        | Debtors Control               |                  | Balance Sheet | Debit          |                   |
|                                      | 101        | Stock                         |                  | Balance Sheet | Debit          |                   |
|                                      | 102        | Accrued Interest              |                  | Balance Sheet | Debit          |                   |
|                                      | 103        | Loan                          |                  | Balance Sheet | Debit          |                   |
|                                      | 105        | VAT Control                   |                  | Balance Sheet | Debit          |                   |
|                                      | 106        | Vat Suspense                  |                  | Balance Sheet | Debit          |                   |
|                                      | 110        | Prepayments                   |                  | Balance Sheet | Debit          |                   |
|                                      | 115        | Accrued Income                |                  | Balance Sheet | Debit          |                   |
|                                      | 120        | Sundry Debtors                |                  | Balance Sheet | Debit          |                   |
| <b>11 - CASH &amp; BANK BALANCES</b> | 200        | Current Bank A/c              |                  | Balance Sheet | Debit          |                   |
|                                      | 201        | Capital A/c                   |                  | Balance Sheet | Debit          |                   |
|                                      | 202        | B of I Reserve A/c            |                  | Balance Sheet | Debit          |                   |
|                                      | 203        | Repairs & Renewals            |                  | Balance Sheet | Debit          |                   |
|                                      | 204        | High Interest (Precept) A/c   |                  | Balance Sheet | Debit          |                   |
|                                      | 205        | Capital a/c Santander         |                  | Balance Sheet | Debit          |                   |
|                                      | 206        | Barclays Active Saver         |                  | Balance Sheet | Debit          |                   |
|                                      | 207        | Barclays New Treasury         |                  | Balance Sheet | Debit          |                   |
|                                      | 210        | Petty Cash                    |                  | Balance Sheet | Debit          |                   |
| <b>12 - CAPITAL &amp; RESERVES</b>   | 300        | Current Year Fund             |                  | Balance Sheet | Credit         |                   |
|                                      | 310        | General Reserve               |                  | Balance Sheet | Credit         |                   |
|                                      | 320        | Capital Receipts Reserve      |                  | Balance Sheet | Credit         |                   |
|                                      | 321        | Earmarked Reserves            |                  | Balance Sheet | Credit         |                   |
|                                      | 322        | EMR Fallowfield               |                  | Balance Sheet | Credit         |                   |
|                                      | 360        | Opening Balance Suspense      |                  | Balance Sheet | Credit         |                   |
| <b>14 - CREDITORS</b>                | 500        | Creditors                     |                  | Balance Sheet | Credit         |                   |
|                                      | 501        | Creditors Control             |                  | Balance Sheet | Credit         |                   |
|                                      | 505        | Deposits - Returnable         |                  | Balance Sheet | Credit         |                   |
|                                      | 510        | Accruals                      |                  | Balance Sheet | Credit         |                   |
|                                      | 511        | S106 Accrual                  |                  | Balance Sheet | Credit         |                   |

Budget Detail - By Centre

Note: (-) Net Expenditure means Income is greater than Expenditure

Note : Budget 2014/15 to end of Q1

|                                  | 2013/14        |                | 2014/15        |               |
|----------------------------------|----------------|----------------|----------------|---------------|
|                                  | Budget         | Actual         | Agreed Budget  | Actual YTD    |
| <b>401 Staff</b>                 |                |                |                |               |
| 4001 Gross Salaries              | 107,134        | 106,150        | 104,000        | 19,334        |
| 4002 Gross Wages                 | 75,254         | 86,684         | 74,000         | 22,425        |
| 4003 Employers NIC               | 12,730         | 10,927         | 11,500         | 2,222         |
| 4004 Employers Superannuation    | 21,630         | 24,879         | 26,000         | 6,646         |
| 4010 Miscellaneous Staff Costs   | 1,000          | 616            | 1,000          | 180           |
| <b>OverHead Expenditure</b>      | <b>217,748</b> | <b>229,055</b> | <b>216,500</b> | <b>50,806</b> |
| <b>401 Net Expenditure</b>       | <b>217,748</b> | <b>229,055</b> | <b>216,500</b> | <b>50,806</b> |
| <b>402 Administration-Office</b> |                |                |                |               |
| 4008 Training                    | 4,000          | 1,765          | 3,500          | 1,190         |
| 4009 Travel & Subsistence        | 500            | 406            | 500            | 71            |
| 4011 General Rates               | 5,355          | 5,891          | 6,100          | 6,005         |
| 4012 Water Rates                 | 360            | 439            | 400            | 0             |
| 4014 Electricity                 | 1,440          | 3,600          | 4,000          | 599           |
| 4015 Gas                         | 1,645          | 1,083          | 1,800          | 0             |
| 4016 Cleaning Materials etc      | 1,200          | 1,429          | 1,250          | 743           |
| 4020 Misc Establishment Costs    | 2,000          | 1,071          | 2,000          | 90            |
| 4021 Telephone & Fax             | 2,600          | 3,308          | 3,200          | 446           |
| 4022 Postage                     | 1,000          | 1,422          | 1,600          | 524           |



Budget Detail - By Centre

Note: (-) Net Expenditure means Income is greater than Expenditure

Note : Budget 2014/15 to end of Q1

|                                    | 2013/14       |               | Agreed Budget | Actual YTD    |
|------------------------------------|---------------|---------------|---------------|---------------|
|                                    | Budget        | Actual        |               |               |
| 4023 Printing & Stationery         | 4,000         | 3,700         | 4,000         | 1,176         |
| 4024 Subscriptions                 | 2,575         | 758           | 2,700         | 2,117         |
| 4025 Insurance (excl vehicles)     | 19,673        | 20,353        | 21,600        | 6,824         |
| 4026 Photocopy Costs               | 1,400         | 2,124         | 2,270         | 436           |
| 4027 IT Costs incl Support         | 0             | 0             | 0             | 2,195         |
| 4028 Service Agreements (Other)    | 8,800         | 10,830        | 9,500         | 750           |
| 4035 Publications                  | 300           | 347           | 300           | 30            |
| 4036 Property Maintenance/Security | 3,430         | 2,937         | 3,500         | 1,602         |
| 4042 Equipment/Vehicle Maintenance | 2,000         | 1,396         | 3,000         | 0             |
| 4056 Legal Expenses                | 0             | 708           | 1,000         | 10            |
| 4057 Audit Fees - External         | 3,250         | 6,227         | 2,350         | -1,300        |
| 4059 Accountancy Fees              | 0             | 0             | 0             | 846           |
| 4070 Refreshments                  | 150           | 149           | 200           | 31            |
| 4260                               | 2,516         | 115           | 0             | 0             |
| <b>OverHead Expenditure</b>        | <b>68,194</b> | <b>70,059</b> | <b>74,770</b> | <b>24,384</b> |
| 1102 Precept Support Grant         | 42,378        | 42,378        | 0             | 0             |
| 1201 Rent Received Etc             | 2,500         | 3,463         | 2,575         | 745           |
| 1202 Photocopying Income           | 50            | 42            | 52            | 13            |
| 1204 Sale of Council Minutes       | 182           | 364           | 195           | 0             |
| 1205 Miscellaneous Income          | 0             | 13,609        | 0             | 1,016         |
| <b>Total Income</b>                | <b>45,110</b> | <b>59,856</b> | <b>2,822</b>  | <b>1,775</b>  |
| <b>402 Net Expenditure</b>         | <b>23,084</b> | <b>10,203</b> | <b>71,949</b> | <b>22,610</b> |

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Note : Budget 2014/15 to end of Q1

|   | 2013/14       |               | 2014/15       |               |
|---|---------------|---------------|---------------|---------------|
|   | Budget        | Actual        | Agreed Budget | Actual YTD    |
| <b>403 Administration-Works</b>         |               |               |               |               |
| 4005 Protective Clothing                | 1,400         | 1,061         | 1,400         | 62            |
| 4006 H R Costs/Consultancy <i>H-02?</i> | 1,000         | 70            | 1,000         | 0             |
| 4011 General Rates                      | 1,950         | 1,917         | 2,010         | 1,955         |
| 4012 Water Rates                        | 300           | 38            | 310           | 0             |
| 4014 Electricity                        | 1,200         | 456           | 750           | 90            |
| 4017 Refuse Disposal                    | 3,500         | 4,264         | 3,500         | 1,298         |
| 4036 Property Maintenance/Security      | 1,600         | 2,027         | 1,650         | 232           |
| 4038 Consumables/Small Tools            | 1,200         | 1,105         | 1,200         | 402           |
| 4039 Planting/Trees/Horticulture        | 5,450         | 5,034         | 5,700         | 3,571         |
| 4040 Equipment Purchases (Minor)        | 1,600         | 728           | 2,000         | 1,505         |
| 4042 Equipment/Vehicle Maintenance      | 5,500         | 6,051         | 5,500         | 1,352         |
| 4043 Equipment/Vehicle Fuel             | 3,500         | 2,360         | 3,000         | 423           |
| 4044 Vehicle Tax & Insurance            | 2,500         | 1,709         | 2,500         | 390           |
| <b>OverHead Expenditure</b>             | <b>30,700</b> | <b>26,820</b> | <b>30,520</b> | <b>11,280</b> |
| <b>Total Income</b>                     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |
| <b>403 Net Expenditure</b>              | <b>30,700</b> | <b>26,820</b> | <b>30,520</b> | <b>11,280</b> |

Note : Budget 2014/15 to end of Q1

|                                      | <u>2013/14</u> |               | <u>2014/15</u>       |                   |
|--------------------------------------|----------------|---------------|----------------------|-------------------|
|                                      | <u>Budget</u>  | <u>Actual</u> | <u>Agreed Budget</u> | <u>Actual YTD</u> |
| <b>404 Allotments</b>                |                |               |                      |                   |
| 4012 Water Rates                     | 500            | 800           | 300                  | 0                 |
| OverHead Expenditure                 | <u>500</u>     | <u>800</u>    | <u>300</u>           | <u>0</u>          |
| <b>Total Income</b>                  | <u>0</u>       | <u>0</u>      | <u>0</u>             | <u>0</u>          |
| <b>404 Net Expenditure</b>           | 500            | 800           | 300                  | 0                 |
| <b>405 Footway Lighting</b>          |                |               |                      |                   |
| 4014 Electricity                     | 5,750          | 5,280         | 5,750                | 845               |
| 4042 Equipment/Vehicle Maintenance   | 3,805          | 4,135         | 4,500                | 685               |
| OverHead Expenditure                 | <u>9,555</u>   | <u>9,415</u>  | <u>10,250</u>        | <u>1,530</u>      |
| <b>405 Net Expenditure</b>           | 9,555          | 9,415         | 10,250               | 1,530             |
| <b>406 Cemetery &amp; Churchyard</b> |                |               |                      |                   |
| 4011 General Rates                   | 2,200          | 2,125         | 2,300                | 2,167             |
| 4012 Water Rates                     | 180            | 96            | 180                  | 0                 |
| 4036 Property Maintenance/Security   | 500            | 5             | 1,000                | 0                 |
| 4037 Grounds Maintenance             | 900            | 832           | 900                  | 64                |
| 4039 Planting/Trees/Horticulture     | 350            | 117           | 350                  | 78                |
| 4101 Grave Digging Costs             | 6,200          | 8,000         | 6,200                | 1,000             |
| OverHead Expenditure                 | <u>10,330</u>  | <u>11,174</u> | <u>10,930</u>        | <u>3,308</u>      |

Budget Detail - By Centre

Note: (-) Net Expenditure means Income is greater than Expenditure

Note : Budget 2014/15 to end of Q1

|                |                                    | <u>2013/14</u> |                | <u>2014/15</u> |
|----------------|------------------------------------|----------------|----------------|----------------|
|                |                                    | Budget         | Actual         | Agreed Budget  |
| 1226           | Burials/Memorials Income           | 17,600         | 25,995         | 20,000         |
| 1228           | Interest on Investment             | 53             | 53             | 26             |
|                | <b>Total Income</b>                | <b>17,653</b>  | <b>26,048</b>  | <b>20,026</b>  |
| 406            | <b>Net Expenditure</b>             | <b>-7,323</b>  | <b>-14,874</b> | <b>-9,096</b>  |
| <del>408</del> | <u>Car Park (Including Market)</u> |                |                |                |
| 4011           | General Rates                      | 15,650         | 14,532         | 15,370         |
| 4036           | Property Maintenance/Security      | 840            | 282            | 850            |
| 4054           | Loan Capital Repaid                | 608            | 608            | 608            |
|                | <b>OverHead Expenditure</b>        | <b>17,098</b>  | <b>15,423</b>  | <b>16,828</b>  |
| 1236           | Friday Market Fees                 | 1,800          | 3,546          | 3,000          |
| 1237           | Saturday Market Fees               | 450            | 400            | 300            |
| 1238           | Other Income Car Park              | 300            | 500            | 200            |
|                | <b>Total Income</b>                | <b>2,550</b>   | <b>4,446</b>   | <b>3,500</b>   |
| 408            | <b>Net Expenditure</b>             | <b>14,548</b>  | <b>10,976</b>  | <b>13,328</b>  |
| <del>409</del> | <u>Public Toilets - Car Park</u>   |                |                |                |
| 4011           | General Rates                      | 2,264          | 2,264          | 2,400          |
| 4012           | Water Rates                        | 1,200          | 1,143          | 1,400          |
|                | <b>Actual YTD</b>                  |                |                | <b>4,947</b>   |
|                |                                    |                |                | <b>26</b>      |
|                |                                    |                |                | <b>4,973</b>   |
|                |                                    |                |                | <b>-1,665</b>  |
|                |                                    |                |                | <b>14,867</b>  |
|                |                                    |                |                | <b>119</b>     |
|                |                                    |                |                | <b>0</b>       |
|                |                                    |                |                | <b>14,986</b>  |
|                |                                    |                |                | <b>250</b>     |
|                |                                    |                |                | <b>64</b>      |
|                |                                    |                |                | <b>210</b>     |
|                |                                    |                |                | <b>524</b>     |
|                |                                    |                |                | <b>14,462</b>  |
|                |                                    |                |                | <b>2,308</b>   |
|                |                                    |                |                | <b>0</b>       |

Budget Detail - By Centre

Note : Budget 2014/15 to end of Q1

|            |  | <u>2013/14</u> |               | <u>2014/15</u> |              |
|------------|--|----------------|---------------|----------------|--------------|
|            |  | Budget         | Actual        | Agreed Budget  | Actual YTD   |
| 4014       | Electricity                              | 320            | 220           | 380            | 40           |
| 4036       | Property Maintenance/Security            | 515            | 731           | 550            | 58           |
|            | <b>OverHead Expenditure</b>              | <b>4,299</b>   | <b>4,358</b>  | <b>4,730</b>   | <b>2,406</b> |
|            | <b>Total Income</b>                      | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>     |
| <b>409</b> | <b>Net Expenditure</b>                   | <b>4,299</b>   | <b>4,358</b>  | <b>4,730</b>   | <b>2,406</b> |
| <b>500</b> | <b><u>Play Areas and Open Spaces</u></b> |                |               |                |              |
| 4007       | Health & Safety                          | 0              | 0             | 0              | 390          |
| 4012       | Water Rates                              | 620            | 1,565         | 1,100          | 0            |
| 4014       | Electricity                              | 1,628          | 106           | 750            | 31           |
| 4036       | Property Maintenance/Security            | 835            | 3,005         | 1,120          | 0            |
| 4037       | Grounds Maintenance                      | 3,000          | 2,548         | 4,000          | 282          |
| 4042       | Equipment/Vehicle Maintenance            | 8,200          | 5,486         | 7,200          | 134          |
|            | <b>OverHead Expenditure</b>              | <b>14,283</b>  | <b>12,710</b> | <b>14,170</b>  | <b>836</b>   |
| 1241       | Sandy FC Rent                            | 800            | 437           | 450            | 0            |
| 1242       | Ice cream rent                           | 270            | 315           | 330            | 0            |
|            | <b>Total Income</b>                      | <b>1,070</b>   | <b>753</b>    | <b>780</b>     | <b>0</b>     |
| <b>500</b> | <b>Net Expenditure</b>                   | <b>13,213</b>  | <b>11,958</b> | <b>13,390</b>  | <b>836</b>   |

Note : Budget 2014/15 to end of Q1

|                                       | 2013/14       |               | 2014/15       |              |
|---------------------------------------|---------------|---------------|---------------|--------------|
|                                       | Budget        | Actual        | Agreed Budget | Actual YTD   |
| <b>501 Sunderland Road Rec Ground</b> |               |               |               |              |
| 4012 Water Rates                      | 2,000         | 1,111         | 1,000         | 99           |
| 4014 Electricity                      | 2,000         | 3,232         | 0             | 1,038        |
| 4015 Gas                              | 3,100         | 3,754         | 0             | 607          |
| 4036 Property Maintenance/Security    | 1,000         | 480           | 1,000         | 1,043        |
| 4046 Bowling Green - SBC              | 0             | 0             | 0             | 672          |
| 4047 Equipment Maintenance - SBC      | 2,850         | 2,846         | 2,950         | 672          |
| 4048 Cricket Square - SCC             | 2,070         | 2,018         | 2,140         | 760          |
| 4060 Other Professional Fees          | 19,500        | 48,000        | 15,000        | 3,750        |
| <b>OverHead Expenditure</b>           | <b>32,520</b> | <b>61,441</b> | <b>22,090</b> | <b>8,640</b> |
| 1251 Pitch Rental                     | 0             | 564           | 0             | 457          |
| 1252 Pavilion Rental                  | 5,000         | 1,497         | 0             | 0            |
| 1253 Bowls Club Rental                | 378           | 378           | 389           | 0            |
| 1255 Cricket Club Rental              | 253           | 0             | 260           | 0            |
| 1256 Scouts ,ACF and SSLA             | 175           | 169           | 170           | 0            |
| 1260 Misc Sunderland Road             | 0             | 155           | 0             | 0            |
| <b>Total Income</b>                   | <b>5,806</b>  | <b>2,763</b>  | <b>819</b>    | <b>457</b>   |
| <b>501 Net Expenditure</b>            | <b>26,714</b> | <b>58,678</b> | <b>21,271</b> | <b>8,183</b> |

Note : Budget 2014/15 to end of Q1

|                                       | 2013/14       |               | 2014/15       |              |
|---------------------------------------|---------------|---------------|---------------|--------------|
|                                       | Budget        | Actual        | Agreed Budget | Actual YTD   |
| <b>502 Nature Reserves</b>            |               |               |               |              |
| 4037 Grounds Maintenance              | 4,250         | 3,526         | 5,250         | 423          |
| 4042 Equipment/Vehicle Maintenance    | 0             | 0             | 0             | 589          |
| 4060 Other Professional Fees          | 5,863         | 5,863         | 6,040         | 0            |
| <b>OverHead Expenditure</b>           | <b>10,113</b> | <b>9,389</b>  | <b>11,290</b> | <b>1,012</b> |
| 1306 Countryside Stewardship Grant    | 1,000         | 2,655         | 1,000         | 1,077        |
| <b>Total Income</b>                   | <b>1,000</b>  | <b>2,655</b>  | <b>1,000</b>  | <b>1,077</b> |
| <b>502 Net Expenditure</b>            | <b>9,113</b>  | <b>6,734</b>  | <b>10,290</b> | <b>-65</b>   |
| <b>504 Tourist Information Centre</b> |               |               |               |              |
| 4001 Gross Salaries                   | 25,500        | 24,039        | 25,750        | 4,773        |
| 4005 Protective Clothing              | 200           | 0             | 200           | 0            |
| 4020 Misc Establishment Costs         | 0             | 50            | 0             | 0            |
| 4021 Telephone & Fax                  | 270           | 62            | 270           | 0            |
| 4022 Postage                          | 175           | 175           | 0             | 0            |
| 4023 Printing & Stationery            | 1,235         | 611           | 1,235         | 149          |
| 4024 Subscriptions                    | 100           | 0             | 100           | 0            |
| 4026 Photocopy Costs                  | 0             | 0             | 0             | 149          |
| 4301 Merchandise and Ticket Costs     | 7,500         | 7,451         | 5,550         | 354          |
| <b>OverHead Expenditure</b>           | <b>34,980</b> | <b>32,387</b> | <b>33,105</b> | <b>5,426</b> |

Note : Budget 2014/15 to end of Q1

|   | <u>2013/14</u> |               | <u>2014/15</u> |
|---|----------------|---------------|----------------|
|   | Budget         | Actual        | Agreed Budget  |
| 1360 Ticket Sales Commission                        | 0              | 7             | 0              |
| 1402 Sales  | 12,325         | 12,004        | 3,049          |
| <b>Total Income</b>                                 | <b>12,325</b>  | <b>12,011</b> | <b>3,049</b>   |
| 504 <b>Net Expenditure</b>                          | 22,655         | 20,376        | 2,377          |
| <b>505 <u>Grass Cutting</u></b>                     |                |               |                |
| 4102 Grass Cutting                                  | 9,650          | 3,749         | 3,831          |
| <b>OverHead Expenditure</b>                         | <b>9,650</b>   | <b>3,749</b>  | <b>3,831</b>   |
| <b>Total Income</b>                                 | <b>0</b>       | <b>0</b>      | <b>0</b>       |
| <b>505 Net Expenditure</b>                          | 9,650          | 3,749         | 3,831          |
| <b>506 <u>Litter Bins, Seats &amp; Shelters</u></b> |                |               |                |
| 4042 Equipment/Vehicle Maintenance                  | 310            | 352           | 0              |
| <b>OverHead Expenditure</b>                         | <b>310</b>     | <b>352</b>    | <b>0</b>       |
| <b>Total Income</b>                                 | <b>0</b>       | <b>0</b>      | <b>0</b>       |
| <b>506 Net Expenditure</b>                          | 310            | 352           | 0              |



Note : Budget 2014/15 to end of Q1

2014/15

2013/14

|                                 | Budget        | Actual        | Agreed Budget | Actual YTD   |
|---------------------------------|---------------|---------------|---------------|--------------|
| <b>508 S.E.G. NOT IN USE</b>    |               |               |               |              |
| 4020 Misc Establishment Costs   | 1,276         | 332           | 500           | 0            |
| <b>OverHead Expenditure</b>     | <b>1,276</b>  | <b>332</b>    | <b>500</b>    | <b>0</b>     |
| 1296 SEG Sponsorships           | 0             | 121           | 0             | 0            |
| <b>Total Income</b>             | <b>0</b>      | <b>121</b>    | <b>0</b>      | <b>0</b>     |
| <b>508 Net Expenditure</b>      | <b>1,276</b>  | <b>211</b>    | <b>500</b>    | <b>0</b>     |
| <b>509 Christmas Lights</b>     |               |               |               |              |
| 4401 Christmas Illuminations    | 10,433        | 9,920         | 11,000        | 1,160        |
| 4402 Community Christmas Event  | 5,000         | 6,365         | 5,000         | 15           |
| <b>OverHead Expenditure</b>     | <b>15,433</b> | <b>16,285</b> | <b>16,000</b> | <b>1,175</b> |
| 1365 Christmas Lights           | 4,000         | 6,349         | 4,000         | 178          |
| <b>Total Income</b>             | <b>4,000</b>  | <b>6,349</b>  | <b>4,000</b>  | <b>178</b>   |
| <b>509 Net Expenditure</b>      | <b>11,433</b> | <b>9,936</b>  | <b>12,000</b> | <b>997</b>   |
| <b>601 Precept and Interest</b> |               |               |               |              |
| 4100 CCTV Fees                  | 22,000        | 22,947        | 15,000        | 0            |
| <b>OverHead Expenditure</b>     | <b>22,000</b> | <b>22,947</b> | <b>15,000</b> | <b>0</b>     |

Budget Detail - By Centre

Note: (-) Net Expenditure means Income is greater than Expenditure

Note : Budget 2014/15 to end of Q1

|                                       | 2013/14         |                 | 2014/15         |                 |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|
|                                       | Budget          | Actual          | Agreed Budget   | Actual YTD      |
| 1101 Precept                          | 398,491         | 398,491         | 455,704         | 227,852         |
| 1319 Interest Precept A.c             | 4,500           | 1,831           | 2,000           | -31             |
| 1320 Interest Santander Ac            | 3,000           | 4,123           | 3,500           | 0               |
| 1321 Interest Barclays Active Saver   | 0               | 1,014           | 0               | 0               |
| 1322 Interest Barclays Base Rate      | 0               | 80              | 0               | 83              |
| <b>Total Income</b>                   | <b>405,991</b>  | <b>405,539</b>  | <b>461,204</b>  | <b>227,904</b>  |
| <b>601 Net Expenditure</b>            | <b>-383,991</b> | <b>-382,593</b> | <b>-446,204</b> | <b>-227,904</b> |
| <b>602 Democratic and Civic Costs</b> |                 |                 |                 |                 |
| 4020 Misc Establishment Costs         | 0               | 0               | 0               | 90              |
| 4033 Annual Report & Newsletter       | 3,500           | 2,142           | 3,500           | 714             |
| 4042 Equipment/Vehicle Maintenance    | 200             | 201             | 200             | 0               |
| 4200 Mayor's Allowance                | 1,900           | 1,635           | 1,900           | 406             |
| 4202 Members' Expenses (Conf etc)     | 500             | 657             | 500             | 74              |
| 4210 Election Costs                   | 2,000           | 4,418           | 4,000           | 0               |
| 4701 Grants/Donations Paid            | 1,500           | 1,981           | 1,500           | 500             |
| <b>OverHead Expenditure</b>           | <b>9,600</b>    | <b>11,034</b>   | <b>11,600</b>   | <b>1,784</b>    |
| 1307 Angling Licence Rent             | 474             | 477             | 475             | 0               |
| <b>Total Income</b>                   | <b>474</b>      | <b>477</b>      | <b>475</b>      | <b>0</b>        |
| <b>602 Net Expenditure</b>            | <b>9,126</b>    | <b>10,557</b>   | <b>11,125</b>   | <b>1,784</b>    |

Note : Budget 2014/15 to end of Q1

|            |                                 | <u>2013/14</u> |                | <u>2014/15</u>       |                   |
|------------|---------------------------------|----------------|----------------|----------------------|-------------------|
|            |                                 | <u>Budget</u>  | <u>Actual</u>  | <u>Agreed Budget</u> | <u>Actual YTD</u> |
| <b>700</b> | <b>Capital and Projects</b>     |                |                |                      |                   |
| 4800       | S106 Expenditure                | 0              | 6,857          | 0                    | 0                 |
| 4801       | CAP - Hearing Loop System       | 0              | 1,474          | 0                    | 0                 |
| 4802       | CAP - Cemetary Extension        | 0              | 0              | 0                    | 5,098             |
| 4970       | Transfer from C R R             | 0              | -1,491         | 0                    | 0                 |
|            | <b>OverHead Expenditure</b>     | <b>0</b>       | <b>6,840</b>   | <b>0</b>             | <b>5,098</b>      |
| 1364       | S106 Money Received             | 0              | 2,159          | 0                    | 106               |
|            | <b>Total Income</b>             | <b>0</b>       | <b>2,159</b>   | <b>0</b>             | <b>106</b>        |
| <b>700</b> | <b>Net Expenditure</b>          | <b>0</b>       | <b>4,681</b>   | <b>0</b>             | <b>4,992</b>      |
| <b>702</b> | <b>Reserve A/c DO NOT USE</b>   |                |                |                      |                   |
| 4921       | Transfer to EMR                 | 0              | 4,543          | -15,000              | 0                 |
| 4970       | Transfer from C R R             | 0              | -1,400         | 0                    | 0                 |
|            | <b>OverHead Expenditure</b>     | <b>0</b>       | <b>3,143</b>   | <b>-15,000</b>       | <b>0</b>          |
| 1363       | Reserve fund income             | 7              | 0              | 0                    | 0                 |
|            | <b>Total Income</b>             | <b>7</b>       | <b>0</b>       | <b>0</b>             | <b>0</b>          |
| <b>702</b> | <b>Net Expenditure</b>          | <b>-7</b>      | <b>3,143</b>   | <b>-15,000</b>       | <b>0</b>          |
|            | <b>Total Budget Expenditure</b> | <b>508,589</b> | <b>547,713</b> | <b>484,083</b>       | <b>136,504</b>    |
|            | <b>Income</b>                   | <b>495,986</b> | <b>523,178</b> | <b>506,626</b>       | <b>240,042</b>    |
|            | <b>Net Expenditure</b>          | <b>12,603</b>  | <b>24,535</b>  | <b>-22,543</b>       | <b>-103,539</b>   |

At : 17:54

Current Bank A/c

## List of Payments made between 01/07/2014 and 31/07/2014

| <u>Date Paid</u> | <u>Payee Name</u>              | <u>Cheque Ref</u> | <u>Amount Paid</u> | <u>Authorized Ref</u> | <u>Transaction Detail</u>      |
|------------------|--------------------------------|-------------------|--------------------|-----------------------|--------------------------------|
| 01/07/2014       | Aviva                          | Std Ord           | 1,785.54           |                       | Annual Insurance Premium       |
| 01/07/2014       | Powerc IT Business Solutions   | DDR               | 300.00             |                       | 243/July IT Support            |
| 07/07/2014       | Barclays - Bank Charges        | CHG               | 34.05              |                       | Barclays - Bank Charges        |
| 08/07/2014       | 1st Choice Staff Recruitment L | 111096            | 1,360.00           |                       | 221/R. Loake w/e 14.06.14      |
| 08/07/2014       | Anglian Water                  | 111097            | 98.99              |                       | 215/Supply 02.04.14-26.06.14   |
| 08/07/2014       | Sandy Town Bowling Club        | 111098            | 60.46              |                       | 232/Fuel for Mowers etc        |
| 08/07/2014       | Central Bedfordshire Council   | 111099            | 461.47             |                       | 216/Tree Works - Beeston Grm   |
| 08/07/2014       | Colin Ross                     | 111100            | 74.35              |                       | 217/Navy Trousers              |
| 08/07/2014       | DCK Beavers Ltd                | 111101            | 465.30             |                       | 214/Contract Accounting        |
| 08/07/2014       | Frontier Agriculture Ltd       | 111102            | 45.16              |                       | 223/Roundup BiActive           |
| 08/07/2014       | Gilbys of Sandy                | 111103            | 110.50             |                       | 224/Gilbys of Sandy            |
| 08/07/2014       | Hertfordshire County Council   | 111104            | 303.29             |                       | 225/Janitorial Supplies        |
| 08/07/2014       | The Mayors Appeal Fund         | 111105            | 100.00             |                       | 2268/LGPS Discretion policy    |
| 08/07/2014       | Martin Howlett Trading Company | 111106            | 23.40              |                       | 241/Black Sacks                |
| 08/07/2014       | Will Jackson                   | 111107            | 74.25              |                       | 227/W. Jackson Expenses        |
| 08/07/2014       | Lamps & Tubes Illuminations Lt | 111108            | 1,392.00           |                       | 228/Install Power Supplies     |
| 08/07/2014       | The Mayor's Charity Fund       | 111109            | 24.00              |                       | 240/LBC Charoty Dinner         |
| 08/07/2014       | Mayfield Books & Gifts         | 111110            | 21.44              |                       | 229/TIC Stock                  |
| 08/07/2014       | FD Odell & Sons Ltd            | 111111            | 376.60             |                       | 230/Monthly Skip Rental        |
| 08/07/2014       | Rosetta Publishing             | 111112            | 285.60             |                       | 245/Bulletin - July 14         |
| 08/07/2014       | Seddington Garden Nursery      | 111113            | 1,665.60           |                       | 233/Summer Planting            |
| 08/07/2014       | SLCC Enterprises Ltd           | 111114            | 23.00              |                       | 236/Practitioners Guide        |
| 08/07/2014       | T&E Seymour Electrical Install | 111115            | 822.00             |                       | 234/Repair Street Lighting     |
| 08/07/2014       | Walters Ltd                    | 111116            | 890.63             |                       | 238/Photocopy Charges          |
| 08/07/2014       | Mrs Woodley                    | 111117            | 44.00              |                       | 251/Refund Mrs Woodley         |
| 08/07/2014       | Central Bedfordshire Council   | 111118            | 1,500.00           |                       | 253/Jenkins Management Fee     |
| 08/07/2014       | Levitt Partnership Limited     | 111119            | 199.80             |                       | 252/Drawings for office alter  |
| 08/07/2014       | Millenium Security Services    | 111120            | 60.00              |                       | 254/Alarm Callouts             |
| 09/07/2014       | Central Bedfordshire Council R | DDR2              | 113.00             |                       | 92/Annual Rates 14/15          |
| 09/07/2014       | Delia Shepherd                 | 111086            | 0.30               |                       | 208/D. Shepherd mielage        |
| 10/07/2014       | First Capital Connect          | 1111121           | 518.70             |                       | 255/Adult Daysave Tickets      |
| 10/07/2014       | Society of London Theatre      | 111122            | 18.80              |                       | SOLT Ticket Sales              |
| 10/07/2014       | Anglian Water                  | 111123            | 60.70              |                       | 257/Supply 10.04.14-03.07.14   |
| 10/07/2014       | Anglian Water                  | 111123(1)         | 17.12              |                       | 258/Supply 02.04.14-25.06.14   |
| 10/07/2014       | Mrs J Thrale                   | 111124            | 41.40              |                       | 259/Honey                      |
| 10/07/2014       | Southern Electric DDR          | DDR3              | 94.60              |                       | 237/Supply 26.03.14-20.06.14   |
| 14/07/2014       | UK Fuels Limited DDR           | DDR4              | 110.55             |                       | 219/Fuel Card                  |
| 15/07/2014       | Powerc IT Business Solutions   | DDR5              | 255.78             |                       | 244/Telephone Service June     |
| 16/07/2014       | Southern Electric DDR          | DDR6              | 471.47             |                       | 242/Supply 03.06.14-01.07.14   |
| 16/07/2014       | Central Bedfordshire Council   | DDR               | 16,808.56          |                       | 260/June Salaries              |
| 21/07/2014       | UK Fuels Limited DDR           | DDR2              | 53.98              |                       | 218/Fuel Card                  |
| 25/07/2014       | Pitney Bowes Finance Ltd       | Std Ord           | 50.22              |                       | Franking Machine Rental        |
| 28/07/2014       | Corona Energy Retail 2 Ltd DDR | DDR3              | 85.42              |                       | 267/Supply to 01/07/14         |
| 28/07/2014       | Southern Electric DDR          | Refund            | 575.34             |                       | 265/Supply 10.06.14 - 08.07.14 |
| 30/07/2014       | Cash                           | 111125            | 213.96             |                       | Purchase Ledger Payment        |
| 30/07/2014       | Southern Electric Refund       | REFUND            | -2,703.18          |                       | Southern Electric Refund       |

At: 17:54

Current Bank A/c

List of Payments made between 01/07/2014 and 31/07/2014

---

| <u>Date Paid</u> | <u>Payee Name</u> | <u>Cheque Ref</u>     | <u>Amount Paid</u> | <u>Authorized Ref</u> | <u>Transaction Detail</u> |
|------------------|-------------------|-----------------------|--------------------|-----------------------|---------------------------|
|                  |                   | <b>Total Payments</b> | <u>29,388.15</u>   |                       |                           |

---



Item 6

**BARCLAYS BANK PLC**  
St Neots  
Business Banking, Leicester LE87 2BB  
Telephone: 0345 605 2345

Mrs D Shephard  
Sandy Town Council  
10 Cambridge Road  
Sandy  
Bedfordshire  
SG19 1JE

**RECEIVED**  
14 AUG 2014

Our Ref: 7114036069/18  
Direct Dial or  
Ext No: 0345 605 2345

11 August 2014

Dear Mrs Shephard

Thank you for your recent enquiry. I have pleasure in enclosing the information you have requested and an application form for a Business Debit Card. Please complete all sections and return in the Freepost envelope enclosed.

If you have any queries regarding the enclosed information, please do not hesitate to contact our Barclays Business Telephony Team on 0845 605 2345\* where one of my colleagues will be delighted to assist you.

Yours sincerely



Mrs Ann Sayle  
Barclays Business Support Team

**This item can be provided in Braille, large print or audio, by calling 0800 400 100\* (via Text Relay if appropriate), or order online at [www.barclays.co.uk/accessibleservices](http://www.barclays.co.uk/accessibleservices).**

\* Calls may be recorded for security and training purposes. Calls to 0800 numbers are free if made from a UK landline. For BT business customers, 0845 calls will cost no more than 4.5p per minute, minimum call charge 6.0p (current at March 2014). The price on non-BT phone lines may be different

Barclays Bank PLC. Authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority (Financial Services Register No. 122702). Barclays Bank PLC subscribes to the Lending Code which is monitored and enforced by the Lending Standards Board. Further details can be found at [www.lendingstandardsboard.org.uk](http://www.lendingstandardsboard.org.uk).

Registered in England. Registered No. 1026167. Registered office: 1 Churchill Place, London E14 5HP.

**BARCLAYS**  
**Business Credit Card Application Form**

*Please refer to the back of this application form for the full terms and conditions.*

**Application Details**

Name of Applicant: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

**Business Details**

Business Name: \_\_\_\_\_  
 Business Address: \_\_\_\_\_  
 Business Telephone: \_\_\_\_\_  
 Business E-mail: \_\_\_\_\_

**Director/Shareholder Details**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

**Business Information**

Business Type: \_\_\_\_\_  
 Industry: \_\_\_\_\_  
 Annual Turnover: \_\_\_\_\_  
 Number of Employees: \_\_\_\_\_

**Application Information**

Application Date: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_

**Declaration**

I, the undersigned, hereby declare that the information provided in this application form is true and correct to the best of my knowledge and belief.

**Signature of Applicant** \_\_\_\_\_  
**Date** \_\_\_\_\_

**Signature of Director/Shareholder** \_\_\_\_\_  
**Date** \_\_\_\_\_

**BARCLAYS**  
**Business Debit Card**

*Please refer to the back of this application form for the full terms and conditions.*

**Application Details**

Name of Applicant: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

**Business Details**

Business Name: \_\_\_\_\_  
 Business Address: \_\_\_\_\_  
 Business Telephone: \_\_\_\_\_  
 Business E-mail: \_\_\_\_\_

**Director/Shareholder Details**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

**Business Information**

Business Type: \_\_\_\_\_  
 Industry: \_\_\_\_\_  
 Annual Turnover: \_\_\_\_\_  
 Number of Employees: \_\_\_\_\_

**Application Information**

Application Date: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_

**Declaration**

I, the undersigned, hereby declare that the information provided in this application form is true and correct to the best of my knowledge and belief.

**Signature of Applicant** \_\_\_\_\_  
**Date** \_\_\_\_\_

**Signature of Director/Shareholder** \_\_\_\_\_  
**Date** \_\_\_\_\_

Please complete the following pages of the application form for a Limited Company. Please sign where it is marked X and in accordance with the mandate.





A convenient means of accessing your business current account to withdraw cash, make purchases, pay suppliers, obtain balance information, and order statements

## A Debit Card for your Business

### Summary of features and benefits

- You can get cash with your card 24hrs a day, 365 days a year
- Access to £750 per day through compatible cash machines around the world using your PIN (PINs are now also required at point of sales)
- Payments can be made at point of sale, by telephone or via the internet
- Can be used at thousands of locations in the UK that display VISA or Delta signs and millions of outlets worldwide
- Use it to cover your business expenses and to simplify how you track and manage business expenditure
- Improved statement narrative as retailer name is displayed for each transaction
- Spread the benefits by having five colleagues as additional cardholders

The Business Debit Card is the smarter way to manage your business expenditure, removing the need to reconcile petty cash receipts, expense claims, write cheques or provide time consuming references to new suppliers.

The card puts you in control of your expenditure and allows you to:

- track expenditure more easily;
- easier to make purchases from new suppliers;
- get cash out easily – in the UK and overseas;

The card has been designed for all businesses, whether sole trader, limited company, partnership, club association or charitable organisation. Your business can have up to five additional Business Debit Cards.

### Tracking Expenditure

The amount, date and payee relating to every Business Debit Card purchase is identified separately on your bank statement. This makes it easier to reconcile and eliminates the need to write cheques.

### Purchasing from New Suppliers

Using your Business Debit Card is both fast and assured, your supplier can accept your order with confidence, without waiting for references.

### Charges for using your Business Debit Card

Barclays will charge you a 2.75% Non-Sterling Transaction Fee for using your debit card abroad when making purchases, withdrawing cash or when you are being refunded. This fee will also apply whenever you do not pay in sterling, for example, when you shop online at a non-UK website.

On top of this, if you're getting cash over the counter at a bank abroad (including Barclays) or using an ATM other than a Barclays ATM or an ATM at a Global Alliance member bank, you'll also be charged a £1.50 Non-Sterling Cash Fee and the ATM provider may apply other charges.

Visa converts transactions into sterling using the Visa Exchange Rate on the day it processes the transaction. This date may be different to the day on which the transaction took place. Historic exchange rate information is available on [www.visaeurope.com](http://www.visaeurope.com).

### PIN at point of sale (CHIP and PIN)

You'll need to use your four-digit Personal Identification Number (PIN) whenever you make purchases with your Business Debit card in the UK and many other countries. With this system, instead of signing, you authorise the payment by entering your PIN into a keypad.

### Giving you peace of mind

We have set up an emergency 24-hour hotline, 01604 230 230, so that you can report immediately if you think your card has been lost, stolen or damaged or if you suspect misuse or a breach of security such as your PIN becoming known to others.

### Next Steps

To apply for a Business Debit Card simply complete and return the attached application form. Alternatively, your Relationship Manager can give you more information.

\* For your security and to ensure that we continue to offer a high level of service, telephone calls may be recorded or monitored.

**To Barclays Bank PLC**

Please issue a Business Debit Card on the Account specified to the person(s) nominated overleaf as cardholder(s)

I/We confirm that the information given is true and complete and authorise you to make any credit reference and other enquiries in accordance with your normal procedures in connection with this application

I/We accept and agree to be bound by the Terms and Conditions set out and as varied from time-to-time

Until the termination of this agreement I/We

- i. authorise you to debit from the Account unspecified amounts due to the Bank each banking day in full repayment of indebtedness under this Agreement;
- ii. authorise you to debit the Account with such amounts in precedence to any other payments from the Account;
- iii. agree that for the purpose of determining the funds available on the Account you may treat the amount of any outstanding Card Transaction and any authorisation given by you for respective Card Transactions as having been debited to the Account;
- iv. agree that paragraphs i. to iii. shall apply whether or not the Account number is altered at any time and shall extend to any Account which may be opened in substitution for the Account (whether or not at the same branch of the Bank)

For and on behalf of:

[Redacted signature line]

Partnership/Limited/PLC/Association\*

Authorised signature:

Authorised signature:

[Redacted signature box]

[Redacted signature box]

Date:

Date:

\* Delete as appropriate

† For customers who have agreed to the Customer Agreement, signed by authorised person(s) in accordance with the Appointment of Bankers. Alternatively, for sole traders, partnerships and associations, signed in accordance with Bank Mandate. For limited companies, signed by either two Board Directors or a Board Director and Company Secretary.

Please forward to your account holding branch upon completion

If the Bank Mandate is for more than one to sign on the bank account, or if card holders are not named on the mandate/Appointment of Bankers form, the appropriate authority (Board resolution/Partnership Agreement) should be completed in addition to this application form

**BRANCH USE ONLY**

**Check List**

Form correctly completed and checked

Authorising signature(s) confirmed

Card/PIN delivery address considered secure. If not, mark Card/PIN to branch and advise customer.

Approved by (signature):

[Redacted signature box]

Date:

[Redacted date box]

**Branch Stamp**

[Redacted branch stamp area]



# Business Debit Card

## Limited Company/Association Board Resolution authorising application for the Business Debit Card service

At a meeting of \_\_\_\_\_ (Limited Company/Association\*)  
held on \_\_\_\_\_ Registered Number \_\_\_\_\_  
(insert date) (insert Registered Number – Limited Company only)

It was resolved that:

1. It was in the Company's/Association's\* interest to apply for the Business Debit Card service.
2. The Company/Association\* agrees to be bound by the Business Debit Card Terms and Conditions.
3. Notwithstanding that the existing Appointment of Bankers provides for more than one person to give instructions to the Bank, the Company/Association\* agrees, for the provision of Business Debit Cards only, to allow Barclays to accept and act on instructions from any one nominated cardholder.
4. Authorised persons identified in section 3 of the Appointment of Bankers are authorised to apply for, nominate cardholders, and to accept the Business Debit Card Terms and Conditions on behalf of the Company/Association\*.

We confirm that the above is an accurate statement of what was agreed at the meeting

\_\_\_\_\_  
Signature of Chairman of the meeting

\_\_\_\_\_  
Signature of Secretary of the meeting

Date: \_\_\_\_\_

Date: \_\_\_\_\_

By signing below, the Limited Company/Association\*:

1. Applies for the Business Debit Card service;
2. Agrees to accept and be bound by the Business Debit Card Terms and Conditions, which contain your obligations to us and our obligations to you;
3. Confirms that Barclays may operate the use of the Business Debit Card service on the instructions of any one nominated cardholder, notwithstanding the authority contained in the existing bank mandate.

For and on behalf of \_\_\_\_\_  
(insert full name of the Limited Company/Association\*)

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Authorised signature

Date: \_\_\_\_\_

Date: \_\_\_\_\_

\*Please delete as appropriate

Complete your security details as requested below.  
Then fold over and sellotape or staple the edges together.

Please ensure your slip is returned in the large envelope supplied.

This information is required for security purposes should you need to contact us by telephone.

**1st Cardholders Details**

Date of birth: \_\_\_\_\_

Mother's maiden name: \_\_\_\_\_

Please tear off and sellotape or staple once you have completed,  
so your details remain confidential.

**2nd Cardholders Details**

Date of birth: \_\_\_\_\_

Mother's maiden name: \_\_\_\_\_

Please tear off and sellotape or staple once you have completed,  
so your details remain confidential.

**3rd Cardholders Details**

Date of birth: \_\_\_\_\_

Mother's maiden name: \_\_\_\_\_

Please tear off and sellotape or staple once you have completed,  
so your details remain confidential.

**4th Cardholders Details**

Date of birth: \_\_\_\_\_

Mother's maiden name: \_\_\_\_\_

Please tear off and sellotape or staple once you have completed,  
so your details remain confidential.

**5th Cardholders Details**

Date of birth: \_\_\_\_\_

Mother's maiden name: \_\_\_\_\_

Please tear off and sellotape or staple once you have completed,  
so your details remain confidential.

**6th Cardholders Details**

Date of birth: \_\_\_\_\_

Mother's maiden name: \_\_\_\_\_

Please tear off and sellotape or staple once you have completed,  
so your details remain confidential.

**SANDY TOWN COUNCIL****Treasury Management and Investment Policy and Practices**

- 1 Sandy Town Council defines its treasury management activities as “the management of the Council’s cash flows, its banking, its investment transactions and the effective control of the risks associated with those activities, and the pursuit of optimum performance consistent with those risks”.
- 2 The borrowing of monies purely to invest or lend and make a return is unlawful and this Council will not engage in such activity.
- 3 The Council will only enter into long term borrowing through the Public Works Loan Board when absolutely necessary for essential major works or capital purchases.
- 4 A general balance/reserve will be maintained to protect the Council from unforeseen events and to give time to respond to such events. The Council will work towards maintaining a general balance/reserve equivalent to 40% of the annual precept.
- 5 The Council will aim to reduce reliance on use of reserves when setting future years’ budgets and work towards increasing its general reserve to a recommended minimum level as indicated above at point 4.
- 6 Additional earmarked reserves may be accumulated for the purpose of specific projects.
- 7 The general policy for the Council is the prudent investment of its treasury balances. The Council’s investment priorities are:
  - i) The security of capital and
  - ii) The liquidity of its investments
- 8 The Council will aim to achieve the optimum return on its investments commensurate with the proper levels of security and liquidity.
- 9 The Council will maintain one or more business deposit bank accounts providing instant access to funds, with no minimum deposit or balance and no penalties for withdrawals. These accounts will be used for the deposit of at least 50% of the Council’s general reserve. Earmarked reserves and the remainder of the general reserve may be invested separately in accordance with 10 below.
- 10 The Council will invest in bank deposits but may also consider investment in gilts. Reserves will be invested through the Council’s bankers in short term deposit accounts or short term cash based investment bonds. The period of time for which funds may prudently be committed will be determined by the Town Council with advice from the Responsible Financial Officer both of whom shall properly assess the risk of committing funds to longer term investments.

# THE PUBLIC SECTOR DEPOSIT FUND

PERIOD FROM 1 APRIL 2013 TO 31 MARCH 2014

## FUND OBJECTIVE AND INVESTMENT POLICY

The investment objective of The Public Sector Deposit Fund (the "Fund" or "Sub-Fund") is to maximise the current income consistent with the preservation of principal and liquidity by investing in a diversified portfolio of high quality sterling denominated deposits and instruments. The primary objective is to maintain the net asset value of the Fund at par (net of earnings).

### Fund Review

The Fund's AAmmf rating was affirmed on 16 April 2014 by the credit rating agency, Fitch Ratings, following a review of the sector. The rating reflects the Fund's extremely strong capacity to achieve the investment objectives of preserving principal and providing shareholder liquidity through limiting credit, market and liquidity risk. The main drivers of the 'AAmmf' rating are the high credit quality of the portfolio, the limited range of invested security types and the Fund's highly conservative investment guidelines.

### Responsible investment policy

We monitor our counterparties' Environmental, Social and Governance risk management on a regular basis and take action if necessary. Our research process is based on the work of our Ethical and Responsible Investment team and data provided by FTSE, GMI Ratings and MSCI.

### Market Review

The UK economy has successfully emerged from the prospect of a treble dip recession which loomed during the first half of 2013 and has become the fastest growing advanced economy by the end of the period. In March 2013, the average UK growth forecast was 0.6% for 2013 and 1.8% for 2014. By November, these had been revised up sharply to 1.4% and 2.4% respectively. Over the second half of the reporting period, there was a significant improvement in market sentiment that the present monetary policy was working, buoyed by some very strong data releases and in the Bank of England's November Inflation Report, the new Bank of England ("BoE") Governor, Mark Carney, commented that the UK recovery had "taken hold."

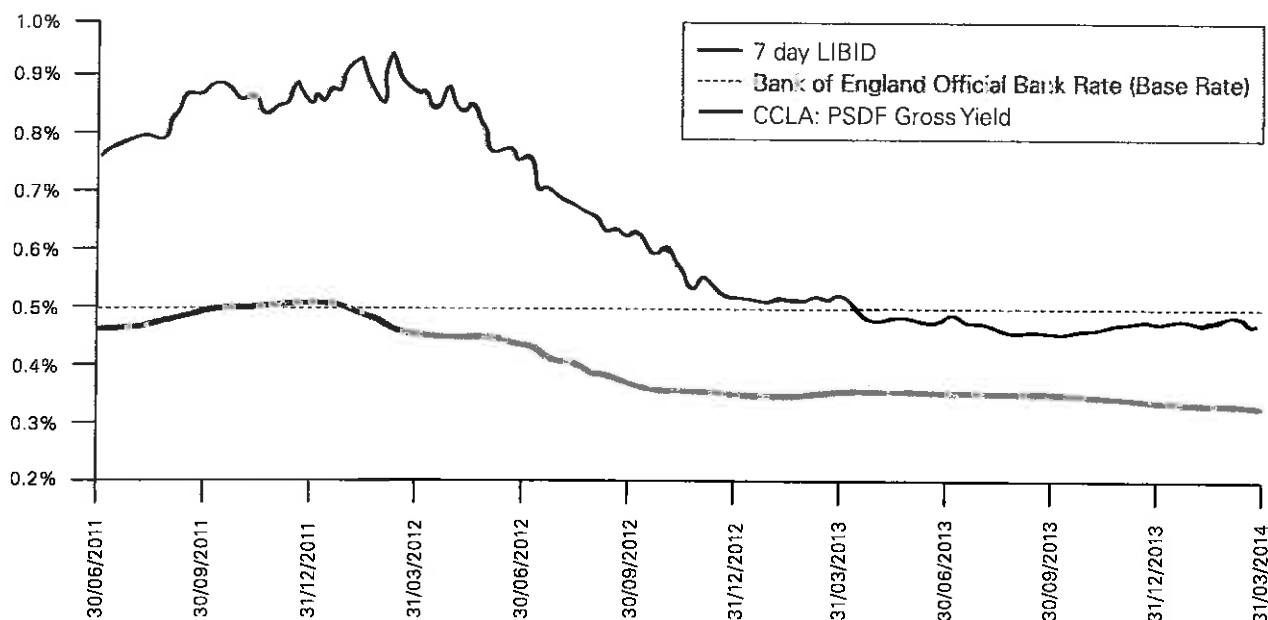
### Outlook

Sentiment conveyed by the MPC has changed since the end of 2013, from an indication that rates will not rise for a substantial period of time, to placing an emphasis on a gradual increase. Members also suggest that the peak in the next interest rate cycle will be at a lower level than the pre-crisis norm.

This seems to be an attempt not to spring any surprises and prepare investors for the prospect of higher rates sometime in 2015. An earlier rise is only likely to happen should the recent fall in the rate of inflation prove to be a temporary occurrence.

CCLA Investment Management – 28 May 2014

## 7 DAY ANNUALISED YIELDS (%)



As at 31 March 2014 the Weighted Average Maturity stood at 35.5 days (2013, 39 days, 2012, 41.6 days)

## RISK AND REWARD PROFILE

The Fund's Synthetic Risk and Reward Indicator is 1 on a scale of 1(lower) to 7(higher) because of the objective of maintaining a constant net asset value at par, as well as the low range and low frequency of price movements (volatility) of the underlying investments that it targets. Please see our Key Investor Information Document for further information.

## FUND DETAILS

|                        |                     |
|------------------------|---------------------|
| <b>Domicile</b>        | UK                  |
| <b>Structure</b>       | OEIC UCITS QMMF     |
| <b>Dealing Cut-Off</b> | 11.30am London time |
| <b>Liquidity</b>       | Same day            |
| <b>Currency</b>        | GBP                 |
| <b>CIO</b>             | J Bevan             |
| <b>Portfolio Mngrs</b> | S Freeman, C Peters |
| <b>Benchmark</b>       | 7 day £ LIBID       |

## PORTFOLIO TOP 10 HOLDINGS AS AT 31 MARCH 2014 (% OF FUND)

|  |       |
|--|-------|
| Royal Bank of Scotland – Call Account                    | 9.86% |
| Clydesdale – Call Account                                | 9.32% |
| Lloyds Bank – Call Account                               | 9.32% |
| Santander – Call Account                                 | 9.32% |
| Standard Chartered – Term Deposit                        | 6.83% |
| DBS Bank – Term Deposit                                  | 4.97% |
| Svenska Handelsbank – Certificate of Deposit             | 4.35% |
| Barclays Bank – Certificate of Deposit                   | 3.73% |
| BNP Paribas – Certificate of Deposit                     | 3.73% |
| Credit Industriel et Commercial – Certificate of Deposit | 3.73% |

## TOTAL EXPENSE RATIO

| Year ended | Share Class 1 – income | Share Class 2 – income | Share Class 3 – income | Share Class 4 – income | Share Class 5 – income |
|------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 31.03.2014 | 0.04%                  | 0.24%                  | 0.19%                  | 0.14%                  | 0.24%                  |

The total expense ratio is the annualised ratio of the share classes' total operating cost for the period to their daily average net asset value.

## SHARE PRICE AND REVENUE RECORD

| At 31 March | Share Class            | Net asset value (£) | Shares in issue | Net asset value per share (£) |
|-------------|------------------------|---------------------|-----------------|-------------------------------|
| 2014        | Share class 1 - income | 34,470,778          | 34,470,778      | 1.00                          |
| 2013        | Share class 1 - income | 33,989,752          | 33,989,752      | 1.00                          |
| 2012        | Share class 1 - income | 47,121,790          | 47,121,790      | 1.00                          |
| 2014        | Share Class 2 - income | 200,000             | 200,000         | 1.00                          |
| 2013        | Share Class 2 - income | 200,000             | 200,000         | 1.00                          |
| 2012        | Share Class 2 - income | 200,000             | 200,000         | 1.00                          |
| 2014        | Share Class 3 - income | 300,000             | 300,000         | 1.00                          |
| 2013        | Share Class 3 - income | 300,000             | 300,000         | 1.00                          |
| 2012        | Share Class 3 - income | 300,000             | 300,000         | 1.00                          |
| 2014        | Share Class 4 - income | 125,920,793         | 125,920,793     | 1.00                          |
| 2013        | Share Class 4 - income | 107,176,643         | 107,176,643     | 1.00                          |
| 2012        | Share Class 4 - income | 52,152,960          | 52,152,960      | 1.00                          |
| 2014        | Share Class 5 - income | 100,000             | 100,000         | 1.00                          |
| 2013        | Share Class 5 - income | 100,000             | 100,000         | 1.00                          |
| 2012        | Share Class 5 - income | 100,000             | 100,000         | 1.00                          |

## FUND PERFORMANCE

| Calendar year | Share class            | Highest share price (£) | Lowest share price (£) | Net revenue per share (£) |
|---------------|------------------------|-------------------------|------------------------|---------------------------|
| 2014*         | Share Class 1 - income | 1.00                    | 1.00                   | 0.0011                    |
| 2013          | Share Class 1 - income | 1.00                    | 1.00                   | 0.0045                    |
| 2012          | Share Class 1 - income | 1.00                    | 1.00                   | 0.0068                    |
| 2011**        | Share Class 1 - income | 1.00                    | 1.00                   | 0.0046                    |
| 2014*         | Share Class 2 - income | 1.00                    | 1.00                   | 0.0006                    |
| 2013          | Share Class 2 - income | 1.00                    | 1.00                   | 0.0025                    |
| 2012          | Share Class 2 - income | 1.00                    | 1.00                   | 0.0047                    |
| 2011**        | Share Class 2 - income | 1.00                    | 1.00                   | 0.0034                    |
| 2014*         | Share Class 3 - income | 1.00                    | 1.00                   | 0.0007                    |
| 2013          | Share Class 3 - income | 1.00                    | 1.00                   | 0.0030                    |
| 2012          | Share Class 3 - income | 1.00                    | 1.00                   | 0.0052                    |
| 2011**        | Share Class 3 - income | 1.00                    | 1.00                   | 0.0037                    |
| 2014*         | Share Class 4 - income | 1.00                    | 1.00                   | 0.0008                    |
| 2013          | Share Class 4 - income | 1.00                    | 1.00                   | 0.0035                    |
| 2012          | Share Class 4 - income | 1.00                    | 1.00                   | 0.0057                    |
| 2011**        | Share Class 4 - income | 1.00                    | 1.00                   | 0.0040                    |
| 2014*         | Share Class 5 - income | 1.00                    | 1.00                   | 0.0006                    |
| 2013          | Share Class 5 - income | 1.00                    | 1.00                   | 0.0025                    |
| 2012          | Share Class 5 - income | 1.00                    | 1.00                   | 0.0047                    |
| 2011**        | Share Class 5 - income | 1.00                    | 1.00                   | 0.0034                    |

\* To 31 March 2014

\*\* From 25 May 2011

The Fund accrues distributions daily and pays monthly on or about the first working day of the following month.

## CONTACT DETAILS

For a copy of the Prospectus, Key Investor Information Document (KIID), information on portfolio holdings, copies of long form reports\* or other matters, please contact us on: **020 7489 6000**, or free phone Client Services on **0800 022 3505**, or email us at **clientservices@ccla.co.uk**. Alternatively please see the information on our web site at **www.psd.f.co.uk**

\* The long form report and accounts are available free of charge.

The Public Sector Deposit Fund is a Sub-Fund of the umbrella fund, CCLA Public Sector Investment Fund which is an OEIC governed by UK law and authorised by the FCA. Any investment in the Fund is made subject to the terms of the Prospectus for the umbrella fund, which is available either from the Investment Manager, CCLA Investment Management Limited, Senator House, 85 Queen Victoria Street, London, EC4V 4ET, or on our web site at [www.psd.f.co.uk](http://www.psd.f.co.uk).

The document is issued by CCLA Investment Management Limited, a limited company registered in England (no. 2183088) at Senator House, 85 Queen Victoria Street, London, EC4V 4ET, authorised and regulated by the Financial Conduct Authority with FCA reference number 119281. Past performance is no guarantee of future performance and the value of investments and income from them may fall as well as rise and investors may not get back the amount originally invested. Tax assumptions are subject to statutory change and the value of tax reliefs will depend on individual circumstances. This material is not to be regarded as an offer or invitation to buy or sell an investment in The Public Sector Deposit Fund nor does it solicit any such offer or invitation. Applications to invest must only be made on the basis of the offer document relating to the investment, which is only available to Eligible Counterparties and Professional Clients.





Item 7

To All Clerks of Town and Parish Councils

**Our ref:** MJ/th

**Date:** 20 August 2014

Dear Clerk of the Council

**Budget Process for 2015/16**

I'm sure you will already be preparing your budget plans for next year and I wanted to update you on our anticipated timetable.

**The Context for next year's budget**

In common with all local authorities, Central Bedfordshire Council has faced some profound financial challenges over the past four years. Whilst demand for our services has increased, particularly in social care and children's services, our funding has continued to be reduced.

In response to this, we have implemented a range of measures to save money, many of which have been painful and difficult, such as cutting the pay of our staff. By the end of this year, our collective efforts will have generated savings of more than £77m since the Council was created.

We have committed to make these savings without increasing the burden of council tax on our residents whilst at the same time protecting our vital front line services. We remain committed to these principles but know that we face challenges.

In his 2013 autumn statement, the Chancellor was only able to cover the Local Government settlement for one year due to the upcoming general election, the result of which is great uncertainty in our resources for the years beyond 2015/16. However, the information we do have gives no indication of any relaxation of the austerity measures that have been in place for the past five years.

Whilst there are clear signs that the national economy is improving, the latest spending review revealed further cuts to the Department for Communities and Local Government of some 10%, a significant proportion of which are likely to be apportioned to Local Government. We will know more of this when the Chancellor delivers his autumn statement to Parliament, expected in December this year. Because of this, as we prepare for next year we anticipate reduced funding and the need to make further savings of some £13m from a total budget of £186m.

Central Bedfordshire Council  
Priory House, Monks Walk  
Chicksands, Shefford  
Bedfordshire SG17 5TQ

Telephone 0300 300 8301  
Email [customer.services@centralbedfordshire.gov.uk](mailto:customer.services@centralbedfordshire.gov.uk)  
[www.centralbedfordshire.gov.uk](http://www.centralbedfordshire.gov.uk)

## **Critical milestones for 2015/16 budget setting**

At our Executive meeting this week, we agreed the key stages of decision making for CBC's budget.

This will commence with a market research exercise in the early autumn, comprising a survey distributed to every household in our News Central magazine and to a representative sample of residents from across Central Bedfordshire. The survey will seek feedback on the core principles of our financial plan, including attitudes to community issues and services, council tax and areas for savings and efficiency. Feedback from this exercise will be presented to Members to inform their development of the draft budget which will be published and widely promoted to the community in the new year.

On 10<sup>th</sup> February the Executive is expected to agree the budget they will recommend to full Council for formal approval on 26<sup>th</sup> February 2015.

## **Critical Milestones for Town and Parish Councils**

Over the past few years the importance of effective communications between Central Bedfordshire and other local authorities on budget issues has become increasingly apparent. We have endeavoured to be open and transparent with you about our decision making. For example, when we concluded that any future allocation of Council Tax Support grant would not be possible, this is a situation I do not see changing for the coming year.

In line with our process last year we intend to circulate our Precept Request forms during November 2014 and will be seeking your return of these by no later than 23<sup>rd</sup> January 2015. We would greatly appreciate your assistance in returning the information to us within these timescales to ensure we are in a position to conclude the budget process fully and accurately by 26<sup>th</sup> February 2015.

I look forward to seeing you at our upcoming autumn Town and Parish Conference, and in the meantime, should you have any questions about our process, I'd invite you to please contact me directly.

Yours faithfully



**Councillor Maurice Jones**  
**Deputy Leader of the Council &**  
**Executive Member for Corporate Resources**

Tel: 0300 300 5315

E-mail: [maurice.jones@centralbedfordshire.gov.uk](mailto:maurice.jones@centralbedfordshire.gov.uk)

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## Budgeting for Capital

### A different approach

#### Introduction

A council's budget consists of two distinct elements, namely:

- a. A Revenue element, incorporating the necessary funds to run the ongoing services to which the council is committed, and
- b. A Capital element which must be sufficient to provide the level of resources necessary to maintain, and where necessary enhance, the council's Capital Asset stock.

The first element is, by definition, relatively constant, being affected only by inflation and agreed changes in the level of service provision. It is likely however that this element will see significant increases in the future as Principal Authorities devolve (i.e. threaten closure of!) services to Local Councils. Where sizeable increases in budgets (and therefore precept) are necessary these can be justified quite easily as the unavoidable consequence of the actions of others.

Capital budgeting, by contrast, can be subject to large movements in requirements as projects are identified and approved. Additionally, if projects are individually identified and budgeted for in a particular year, this can lead to protracted, and sometimes acrimonious, discussions as to which projects to include and which to leave out. The inherent fluctuations in Precept are regrettable, and to be avoided if at all possible.

#### Smoothing the affect of Capital

An increasingly common process for eliminating these Precept movements is for Local Councils to take a much longer view of their capital requirements, say over a five year rolling cycle.

This is achieved by budgeting on a Rolling Capital Fund basis. The medium term requirement is equalised over the same medium term and included annually in the Precept calculation. No individual projects are actually included in the initial annual estimates, only the Rolling Fund requirement. On a continuous basis council then considers, approves and/or rejects individual projects as they are identified, justified and costed. The approval and timing of such projects can then be made based on priorities at the time of consideration, and also the availability of funds from the (known) source of capital funds flowing from the precept.

It follows from this concept that projects are only included in the council's budget once approved and, since the source of funds is identified and agreed at the time of project approval, the use of such (previously earmarked) funds, together with any external funding that may be available, is also reflected as a credit budget and thus any effect on the council's General Reserve (i.e. the Annual Surplus/Deficit) is entirely eliminated.

#### Conclusion

The adoption of a Rolling Capital Fund approach to budgeting has the following beneficial affects:

1. Fluctuations in Precept are eliminated,
2. The need to take decisions well in advance of a project commencing are avoided and
3. The council is enabled to take a balanced view of alternative/competing projects insulated from the time constraints inherent in the Precept setting timetable.

As such the process is wholly recommended, and becoming increasingly the "norm" amongst Local Councils.

Derek R Kemp  
Accounting Solutions  
from DCK Beavers Ltd



# TERRY C. SEYMOUR

## ELECTRICAL INSTALLATIONS

88 Norton road, Stotfold, Hitchin, Herts SG5 4PG • Tel/Fax: (01462) 730350 • Mobile: 07860 327437

Domestic  
Industrial and  
Commercial Electrician  
Part 'P' Reg'd Installer

Item 9

### ESTIMATE

Sandy Town Council.  
10 Cambridge Road  
Sandy  
Beds. SG19 1JE

RECEIVED  
- 4 AUG 2014

No: 2407

Date: 31.07.2014

Sirs,

re: Column S1 Laburnham Road, Sandy.

Following on from our recent site visit where we investigated the structurally unsound column S1 in Laburnham Road and subsequently cut it down on safety grounds - photo enclosed - we now have two options for your committee to consider.

1/ We can excavate around the old column base and seal off the supply cables and reinstate the footpath accordingly for the sum of:

**£450.00 plus VAT** leaving no column.

3/ We can supply, wire and fit one new 5mtr. tubular galvanised steel column, complete with new internal wiring and necessary isolation switches, and a new 36 watt low energy 'Libra' lantern, coupled with EDF column transfer charges for the sum of:

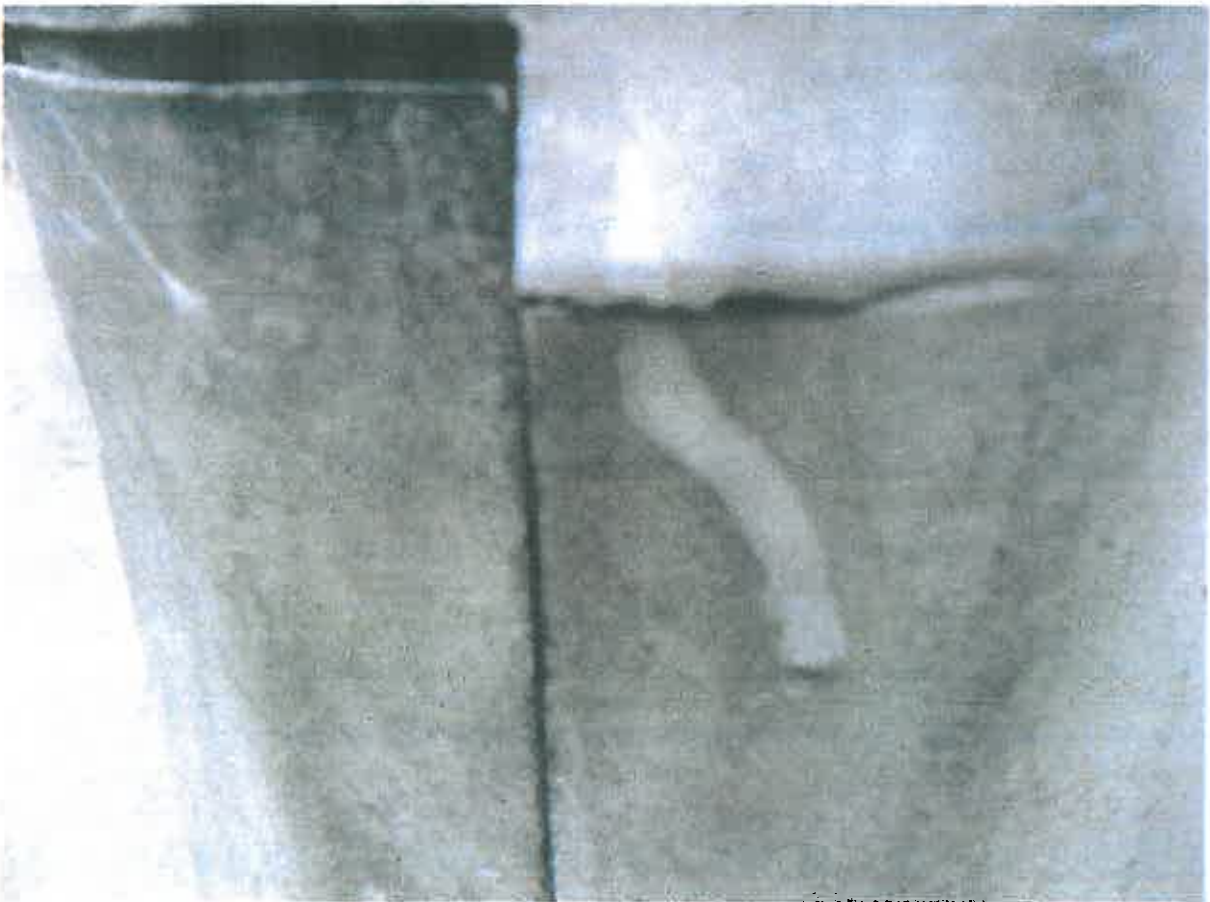
**£1600.00 plus VAT.**

**note:** Column S1 is the only column in this part of Laburnham Road, therefore option 1 will leave the area very dark.

Yours sincerely,

  
Terry C. Seymour.

COLUMN  
SI LABUANHAM  
RD



## **SANDY TOWN COUNCIL FREEDOM OF INFORMATION POLICY**

### **1. Introduction**

1.1 The Freedom of Information Act 2000 (the Act) provides the public with a general legal entitlement to view all recorded information held by the Town Council subject to certain exemptions. The public will have rights to view:

- all the information in the Council's Publication Scheme
- to request all recorded information held by the Council, regardless of when it was created, by whom, or the form in which it is now held.

1.2 We want to show that we are an 'open' organisation committed to delivering the best possible public services. Openness helps the public to trust us and to have confidence in our ability to deliver services to them.

1.3 Failure to comply with this policy could have serious consequences for the Council, in the release of inappropriate material or the withholding illegally of information and the attendant adverse publicity and possible legal censure.

1.4 The implementation and enforcement of this policy in association with the terms and conditions of employment is intended to protect the employee, councillors, members of the public and the Council.

### **2. Aims and Scope of the policy**

2.1 This policy applies to all the recorded information that the Town Council holds that is information created, received and maintained by Members and Officers in the course of their work.

2.2 This policy is intended to ensure everyone is aware of their responsibility under the Freedom of Information Act.

### **3. Guidelines**

3.1 Non adherence or disregard to any points below will be seen as a breach of this policy and the disciplinary procedure will be invoked which could result in dismissal.

3.2 Sandy Town Council will:

1. Comply with the Freedom of Information Act (FOI) 2000.

2. Maintain a comprehensive Publication Scheme that provides information which is readily accessible without the need for a formal FOI request.

3. Will respond within 20 working days to straightforward written requests. However, if necessary, this timescale will be extended to give full consideration to a Public Interest Test. If the deadline is not expected to be met, the applicant will be advised of the reasons for the delay and the anticipated reply date.

4. Continue to protect the personal data entrusted to it, by disclosing that information only in accordance with the provisions of the Data Protection Act 1998 *and in accordance with principles of the Freedom of Information Act 2000 (section 40) (2) Data Protection.*

5. Keep on file a copy of the request and response.

6. Be aware of the definition of "complex requests" and the escalation procedure and in particular that they should not refuse requests for information in whole or in part.

7. Apply the exemptions provided in the FOI Act and, where qualified exemptions exist, disclose the information **unless** the balance of public interest lies in withholding it.

8. Pro-actively publish and make information readily available in accordance with the Publication Scheme.

9. Review complaints about the release or otherwise of information by referring them to the council's Complaints Committee for internal review and remind requestors that they can appeal such decisions to the Information Commissioner.

10. Ensure that all staff and elected members are aware of their obligations under FOI and will include FOI education in the induction of all new staff.

11. Charge for information requests in line with the FOI Fees Regulations or other applicable regulations, including the Data Protection Act 1998.

12. Apply the "appropriate limit" in the regulations. Where the cost of complying with the request exceeds this we will issue a refusal notice inviting the requestor to refine their request.

#### **4. Responsibilities**

4.1 The Council has a responsibility to make its recorded information available in accordance with the Act.



## **5. All Staff and Members**

5.1 Must ensure that all such data is handled properly and confidentially at all times, irrespective of whether it is held on paper or by electronic means.

5.2 Should familiarise themselves with this policy and the Freedom of Information Act guidance which is available on the web.

5.3 Comply with all the conditions set out within the Act.

5.4 Ensure that Data Protection is not breached.

## **6. The Town Clerk**

6.1 The Town Clerk is responsible for ensuring that all staff are aware of the Freedom of Information Act and that they adhere to the Council's policies in this respect. The Town Clerk also has responsibility to ensure that data subjects have appropriate access, upon written request, to details regarding personal information relating to them.

The Town Clerk holds the role of The Data Protection Officer/Data Controller and is responsible for gathering and disseminating information and issues relating to information security, the Data Protection Act and other related legislation.

Adopted: --.2014

Review date: 4 years from date above.