

BERKHAMSTED TOWN COUNCIL

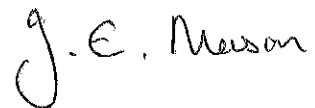
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Berkhamsted
Hertfordshire
HP4 3HD

4 December 2018

SUMMONS TO ALL MEMBERS

Notice is hereby given that there will be a meeting of the **Finance & Policy Committee** in the Council Chamber, Civic Centre, Berkhamsted, on Monday 10 December 2018 at 7.30pm for the purpose of transacting the business set out in the agenda below, and you are hereby summoned to attend.



Mrs J Mason
Town Clerk

MEMBERS:

Councillors	S Bateman
	C Green
	J Jones
	B Newton
	T Ritchie
	G Stevens
	G Yearwood

SUBSTITUTE MEMBERS:

Councillors	G Corry
	P Matthews
	I Reay

EX OFFICIO

Councillor	S Beardshaw	Town Mayor
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MEMBERS OF THE PUBLIC ARE INVITED TO ALL MEETINGS OF THE TOWN COUNCIL

AGENDA

OPENING MATTERS

- FP 64/18** To receive **apologies for absence**
- FP 65/18** To receive **declarations of interest** regarding items on the agenda
- FP 66/18** To approve the **minutes of the previous meeting** held on 10 September 2018.

FP 67/18 **Chair's Communications**

- (i) NALC Chief Executive's bulletin 9 November 2018
(041218)*
- (ii) HAPTC Bulletin 9 November 2018
(041218)*
- (iii) NALC Spring Conference Bulletin
(121118)*
- (iv) The Hospice of St Francis - December news
(121118)*
- (v) NALC Chief Executive's bulletin 30 November 2018
(041218)*

*(Date circulated to Councillors)

- FP 68/18** **To suspend Standing Orders to allow public participation**

FINANCIAL MATTERS

FP 69/18 **Grant Application**

No applications have been received.

FP 70/18 **Internal Audit interim report following visit on 16 November 2018**

- (i) To **note** that the draft report (attached) concludes that, on the basis of the work undertaken, the Council has maintained more than adequate and effective systems of internal control arrangements;
- (ii) To recommend that the final report should be referred to Full Council for adoption.

FP 71/18 **Income and Expenditure including Receipts and Payments Schedule**

- (i) To **note and approve** the Income and Expenditure and Variance Analysis at 31 October 2018. (Attached.)
- (ii) **Receipts and Payments Schedule for the period 1 October – 31 October 2018** has been sent to Cllrs B Newton and G Stevens for scrutiny and they will report back as appropriate at the meeting. (Attached.)

FP 72/18 Budget preparation 2019/20

To **RESOLVE** that a small group of councillors should meet with the Town Clerk to discuss and assist with budget preparation for 2019/20 with a view to making a recommendation to Full Council in the New Year.

FP 73/18 To consider an issue raised at the 3 December 2018 meeting of the Town Planning Committee

A member of the Citizens Association has requested that the Town Council should fund a leaflet drop to residents living in streets where an Article 4 Direction is in place reminding them of the planning obligations arising in such circumstances.

YOUTH MATTERS

FP 74/18 Youth Town Council

To **note** that the Youth Town Council met on 24 October 2018. The November meeting was cancelled.

POLICY MATTERS.

FP 75/18 Festival of Light 25 November 2018

To **receive** a verbal report on this year's Festival (Cllr B Newton/Town Clerk).

FP 76/18 To **RESOLVE** that the Town Clerk should review meeting dates in advance of the 17 December 2018 meeting of Full Council. Additionally, at that meeting she would recommend changes and /or additional meetings to accommodate budget discussions and other policy reviews that are required before the end of the current financial year.

FP 77/18 Work station and display screen equipment assessments

- (i) To **RESOLVE** that the above should be reviewed on at least an annual basis and be undertaken in accordance with HSE guidance;
- (ii) To **APPROVE** the purchase of new office chairs for the two work stations in the main office. These are to be of suitable ergonomic design to suit the needs of members of staff.

JEM 041218

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to the Council since 2008-09.

This report sets out the work undertaken in relation to the 2018-19 financial year, during the course of our first interim visit to the Council, which took place on 16th November 2018.

Internal Audit Approach

In undertaking our review for the year to date, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts/Annual Return. Our programme of cover has again been designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We have concluded that, on the basis of the programme of work undertaken this year to date, the Council has maintained more than adequate and effective internal control arrangements. We thank the Clerk and her staff for their assistance, which has ensured the smooth progress of our review.

Berkhamsted Town Council

Internal Audit Report 2018-19 (Interim)

Sally King

Auditing Solutions Ltd

Draft.

FP 70/18

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and that no anomalous entries appear in cashbooks or financial ledgers. We note that Sage software continues to be in use with two operating bank accounts operated at NatWest supplemented by savings accounts with Santander, Cambridge Building Society and Shawbrook. We also note that there is a savings bond issued by the Saffron Waldon Building Society. We understand that these savings accounts were opened to ensure a certain spread of risk following the previous banking "crisis". To date we have:

- Ensured that an appropriate nominal coding structure remains in place;
- Verified the opening trial balance detail with the closing balances disclosed in the 2017-18 Statement of Accounts and Annual Return;
- Ensured that the financial ledger remains in balance at the present date;
- Checked and agreed a sample of one months' transactions in the Council's NatWest Current and Interest Bearing Accounts for the months of August. Agreeing detail to the relevant bank statements, including all inter account transactions;
- Reviewed the detail on bank reconciliation as at 31st August 2018 on all accounts to ensure that no long-standing cheques or other anomalous reconciling entries are apparent.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation: we shall undertake further work in this area at our final visit, including verifying the accurate disclosure of year-end balances in the Annual Return.

Review of Corporate Governance

Our objective is to ensure that the Council has robust corporate governance documentation and processes in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. We have: -

- Commenced our examination of minutes of the Full Council and its Standing Committees (with the exception of Planning) for the current year to 30th September 2018 to identify whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability;
- Noted that Financial Regulations were reviewed and adopted by Council at their meeting on 24th July 2017. We understand it is proposed to review these again before year end
- Further noted that Standing Orders were previously revised and re-adopted by Council at their meeting in December 18th 2017 and it is intended to review these again before the year end.
- We are pleased to note that both documents incorporate the requirements of the revised EU Regulations in relation to contracting and tendering, specifically in the need to formally

advertise any contractual work in excess of £25,000 in the Government "Contract Finder" website.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation: We shall continue to consider the Council's approach to governance at future visits, including the continued review of minutes.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All payments are being reported to Council;
- VAT has been calculated correctly for periodic recovery;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount; and
- That all payments have been coded appropriately.

To confirm compliance with the above criteria, we have selected a sample of 18 payments processed to 30th September 2018 including all those individually in excess of £1,500, together with a more random selection of every 25th payment irrespective of value. Our test sample totals £33,880 in value and equates to 43% of all non-pay related payments in the year to date.

We note that Council continues to receive a copy of details of all payments made in excess of £500 which details, to comply with the requirements of the Local Government Transparency Code 2015, are also published on the Town Council website. The Finance & Policy Committee continues to receive a full list of receipts and payments at each meeting and this is also published on the Town Council website as an addendum to the publishing of the agendas for those meetings.

We further note that VAT Returns have been submitted electronically to HMRC in respect of the quarters to 30th June and 30th September 2018.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation. We are pleased to record that all payments in the sample examined met the above criteria with no issues arising. We shall extend our testing in this area at the final visit to include a similar sample of payments and will also review the content of the quarterly VAT returns prepared and submitted to HMRC, also verifying the value of the VAT debtor disclosed in the Accounts and Annual Return for the year.

Assessment and Management of Risk

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

- We have noted that the Risk Assessment was completed and approved by Council at their meeting on 22nd May 2017 and it is intended to review this document again before the year end.
- We further note that the Council's insurance cover has again been provided by Ecclesiastical: we have examined the current year's policy schedule which is effective to 31st May 2019 and consider that appropriate cover is in place with Employer's and Public Liability both set at £10 million. We note that Fidelity Guarantee cover has been increased to £600k. We consider these levels of cover to be appropriate for a Council of this size.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation. We shall continue to monitor the Council's approach to risk management at future visits.

Review of Income

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council.

We note that, in addition to the precept and concurrent service payments from Dacorum Borough Council, the Council receives income from their allotments and rental income in respect of Happy Days Pre-School, based at Lagley Meadow Youth Centre.

The Council currently operates four allotment sites and the allotment year commences on 1st September each year. We understand that the allotment records are kept on bespoke allotment software and that allotment rental invoices are issued by the Finance officer on Colony Enterprise Allotment System and the posted to Sage. We note that a reconciliation has been carried out between the bespoke allotment software and Sage.

We note that the Happy Days Pre-School invoice for the forthcoming year is issued at the beginning of the year for the full year's rent and that this invoice is paid by twelve monthly instalments. We have checked the instalments received for the seven months to 31st October 2017.

Conclusions

In view of the above, there are no issues in this area of our review warranting formal comment or recommendation. We shall at our final visit review the income stream relating the allotments. We shall also include the preparation of our standard year-on-year analytical review, as part of the final audit work.

Petty Cash Account

A limited petty cash account is in operation at the Council's office which holds a main petty cash float and also has a supplementary petty cash float both of which are operated on a "topped up as and when" basis with independent control and approval by the Clerk, subsequent to the Finance Officer's transaction processing and cash counting, on a monthly basis. The cash balance was verified on our visit on 16th November 2018.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation.

Salaries and Wages

We note that the Council outsources production of its monthly payroll for all its employees to Messrs David Lindon & Co. In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HM Revenue and Customs (HMRC) legislation and the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as most recently further amended as regards employee contribution bandings. To meet this objective, we have examined the August 2018 salary documentation as below:

- Checking that staff gross pay is calculated accordingly by reference to the approved pay scales;
- Checking to ensure that the correct Income Tax codes and National Insurance Tables are being applied correctly, the latter dependent on whether or not the employee is contributing to the LGPS;
- Checking to ensure that the appropriate percentage superannuation deductions have been applied in accord with the updated salary bandings where applicable; and
- Reconciling the net pay and employer's "on costs" to that recharged by the bureau provider.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation.

Investments and Loans

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

We have previously noted that the Council has invested the balances of its "surplus" funds in varying banking institutions currently Santander Bank, Shawbrook Bank, Cambridge Building Society and Saffron Waldon Building Society.

The Council currently has no loans outstanding either from or with third parties.

Conclusions which

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation.

BTC Income Expenditure Current Financial Year

PP 71/18
(1)

I & E against Budget 2017-18 at 31-Oct-18

	Actual 31-Mar-17	Budget 2017/18	Actual 31-Mar-18	Budget 2018/19	Actual 31-Oct-18	Predicted Exp/Income 31-Oct-18	Budget Less YTD
TOTAL INCOME	£238,833	£258,892	£283,157	£266,378	£259,972	£280,725	£6,408
TOTAL EXPENDITURE	£207,301	£240,349	£231,121	£286,563	£128,107	£281,823	£158,458
Surplus/Deficit	£31,532	£18,543	£52,036	-£20,185	£131,865	(£ 10,298)	(£ 152,050)

Check (£ 152,050)

2018/19 Exp Budget includes total of £39,203 Previously agreed additional budget, re CIL, Reserves & Insurance

RESERVES	Actual 31/3/17	Actual 31/3/18
1300 General Reserve	149,748	166,039
1340 Election Cost Fund	-	4,212
1360 Asset Renewal Fund	103,892	103,637
1380 Allotment Reserve Fund	14,074	15,912
1385 Defibrillator Reserve Fund	-	3,318
1390 CIL Receipts Reserve	8,130	36,662
1343 Alan Dickman Fund	10,000	9,000
	<u>£285,844</u>	<u>£337,880</u>

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BTC Income Expenditure Current Financial Year

2018-19

	Actual 31-Mar-17	Budget 2017/18	Actual 31-Mar-18	Budget 2018/19	Actual 31-Oct-18	Predicted Income 31-Oct-18	Budget Less YTD 2018/19
INCOME							
0100 Precept	177,355	186,253	186,255	191,843	191,843	191,843	-
0150 Town Warden Grant	15,098	15,299	15,299	15,452	15,452	15,452	
0660 DBC Noticeboards	450	-	695	-	940	940	
0661 Cemetery/Churchyard	2,685	3,380	2,685	3,625	2,685	2,685	
0950 Council Tax Advance Grant	3,493	3,138	3,138	2,538	2,538	2,538	
Concurrent Services	21,726	21,817	21,817	21,615	21,615	21,615	-
0125 Community Infrastructure Levy* See Below	8,130	20,000	28,532	22,000	30,470	36,268	(8,470)
0180 Advance Festival of Light Grant	-	-	1,059	-	-	-	
0200 Festival of Light Grants	6,000	6,000	6,000	6,000	-	6,000	
0760 Festival of Light Income & Donations	630	500	1,000	500	-	500	
Festival of Light	6,630	6,500	8,059	6,500	-	6,500	6,500
0600/05 Allotment Land Rent	7,401	8,150	7,041	7,300	7,114	7,300	
0603 Allotment Income - Other	-	-	-	-	-	-	
0610 Allotment Water Rates Income	1,413	1,900	1,761	1,800	1,839	1,839	
0612-18 Water & Gate Key Sales (Prev incl deposits)	115	170	130	120	160	160	
Allotment Income	8,929	10,220	8,932	9,220	9,113	9,299	107
0675/6 YC Regular & Ad-Hoc Bookings	12,045	12,500	12,075	12,200	7,000	12,200	
0677 YC Car Park Fees/Other Income	458	-	7,517	-	-	-	
Lagley Meadow Youth Centre	12,503	12,500	19,592	12,200	7,000	12,200	5,200
0350/0768 Parish Paths Grant	300	1,000	-	1,000	-	1,000	1,000
0762 Auth Transactions - Environmental Projects	-	-	2,250	-	-	-	-

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BTC Income Expenditure Current Financial Year

2018-19

INCOME

0425 Defibrillator Income (Lions Club re EMR)

0400 Miscellaneous Income

0545-79 Bank Interest

Total Income

	Actual	Budget	Actual	Budget	Actual	Predicted	Budget
	31-Mar-17	2017/18	31-Mar-18	2018/19	31-Oct-18	Income	Less YTD
						31-Oct-18	2018/19
0425 Defibrillator Income (Lions Club re EMR)	-	-	6,000	-	-	-	-
0400 Miscellaneous Income	70	-	-	-	-	-	-
0545-79 Bank Interest	2,890	600	1,720	2,000	(69)	2,000	2,069
Total Income	238,533	258,892	283,157	266,378	259,972	280,725	6,406
			118.83%				
						Check	6,406

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BTC Income Expenditure Current Financial Year

2018-19

EXPENDITURE

700004 Staff Salary Costs
7001 Travel & Subsistence
7002 Staff Training
7005 Town Warden Transport
7006 Town Warden Other
7010 3rd Party Costs - (Incl Accountant)
7011 GDPR Compliance Services DPO
7012 Consultancy CP and IT
7020 Salary Administration
7003 Staff Recruitment Costs

Support Services

7050 Office Rent/Rates
7051 Room Hire
7052 Computing Costs
7054 Stationery
7057 Miscellaneous
7058 Insurance
7059 Subscriptions
7060 Catering Supplies
7061 Repairs
7062 Telephones
7063 Photocopier Costs
7064 Annual Maintenance Contracts
7065 Postage
7066 Office Cleaning
Office/Admin Facilities

7750 Authorised Transactions - Staff & Related

7100 Training
7101 Travel & Subsistence
Councillors' Costs

7055 Prior Year Vat Reclaimed

7160 Audit Fees
7161 Bank Charges
7163 Legal Fees
Financial and Legal

	Actual	Budget	Actual	Budget	Actual	Predicted	Budget
	31-Mar-17	2017/18	31-Mar-18	2018/19	31-Oct-18	Exp.	Less YTD
						31-Oct-18	2018/19
700004 Staff Salary Costs	99,094	103,000	101,993	105,060	54,832	105,090	
7001 Travel & Subsistence	12	250	75	250	-	250	
7002 Staff Training	-	500	1,558	1,000	-	1,000	
7005 Town Warden Transport	307	1,000	662	1,000	740	1,000	
7006 Town Warden Other	81	200	158	350	110	350	
7010 3rd Party Costs - (Incl Accountant)	2,751	1,610	980	1,700	(66)	1,700	
7011 GDPR Compliance Services DPO	-	-	-	7,200	2,502	7,200	
7012 Consultancy CP and IT	-	-	-	3,600	-	3,600	
7020 Salary Administration	667	600	616	600	400	600	
7003 Staff Recruitment Costs	-	500	-	600	496	600	
Support Services	105,412	107,660	106,069	121,460	58,813	121,460	62,647
7050 Office Rent/Rates	19,740	18,429	19,842	20,000	17,168	20,000	
7051 Room Hire	70	150	66	150	-	150	
7052 Computing Costs	11,554	10,600	11,459	12,000	7,023	12,000	
7054 Stationery	662	700	619	800	182	800	
7057 Miscellaneous	100	60	34	50	15	50	
7058 Insurance	2,663	3,100	2,743	3,000	2,891	3,000	
7059 Subscriptions	2,459	2,700	2,676	2,500	2,269	2,600	
7060 Catering Supplies	120	160	158	175	69	175	
7061 Repairs	41	200	65	150	-	150	
7062 Telephones	326	400	493	600	213	600	
7063 Photocopier Costs	387	450	605	600	314	600	
7064 Annual Maintenance Contracts	560	650	619	650	396	650	
7065 Postage	734	700	777	700	488	700	
7066 Office Cleaning	336	1,000	837	800	546	800	
Office/Admin Facilities	39,854	40,179	41,091	42,175	31,631	42,175	10,544
7750 Authorised Transactions - Staff & Related	-	-	-	-	-	-	-
7100 Training	70	200	140	400	-	400	
7101 Travel & Subsistence	18	150	-	150	-	180	
Councillors' Costs	88	360	140	550	-	550	550
7055 Prior Year Vat Reclaimed	-	-	(770)	-	-	-	-
7160 Audit Fees	1,356	1,500	1,356	1,600	-	1,600	
7161 Bank Charges	179	100	206	200	107	200	
7163 Legal Fees	1,601	3,000	213	2,000	-	2,000	
Financial and Legal	3,036	4,680	1,775	3,700	107	3,700	3,803

BTC Income Expenditure Current Financial Year

EXPENDITURE	2018-19						
	Actual	Budget	Actual	Budget	Actual	Predicted Exp.	Budget Less YTD
	31-Mar-17	2017/18	31-Mar-18	2018/19	31-Oct-18	31-Oct-18	2018/19
7160 DBC noticeboard expenses	-	-	-	-	2	2	-
7161 DBC Churchyard/Cemetery Grass Cutting	2,685	3,500	2,885	3,625	2,685	2,885	-
DBC Delegated Functions	2,685	3,500	2,885	3,625	2,687	2,887	938
7250-55/7755 Grant Awards	4,580	7,500	5,325	7,500	4,012	7,500	3,488
7300 Improvements	2,306	2,500	4,091	2,000	252	2,000	-
7303 Water Supply Charges	1,111	1,500	1,172	1,600	957	1,500	-
7304/07 General Expenses	160	300	16	-	8	8	-
7306 Annual Maintenance Costs	2,839	2,250	2,236	2,250	1,397	2,250	-
7308 Legal Fees	-	-	-	-	-	-	-
7309 Allotment Software Support	451	600	464	600	477	500	-
7794/6 Allotment Key Refunds	20	10	16	10	20	10	-
Overpayment of Rents	-	-	-6	-	-	-	-
New Projects	-	-	-	7,830	-	7,830	-
Allotments	6,999	7,060	7,888	13,990	3,411	13,898	10,779
7350 Majoral Expenses	593	600	294	600	604	600	-
7351 Mayor's Civic Function Costs	2,644	2,700	2,508	2,700	154	2,700	-
Civic Activities	3,237	3,300	2,802	3,300	758	3,300	2,542
7450/70 Website, Publicity & Advertising	-	1,200	234	1,200	40	1,200	-
7455 Newsletter	-	-	-	-	1,515	1,515	-
7460 Public Meetings/ATM	9	300	244	250	148	250	-
Publicity and Promotion	9	1,500	478	1,480	1,703	2,965	(263)
7500 Christmas Festival of Lights	12,822	17,000	10,927	16,860	225	16,860	-
7530 War Memorial Maintenance	-	-	-	-	-	-	-
7535 World War 1 Commemoration (S137 Payment)	-	-	-	-	3,500	3,500	-
7540 Heritage Hub Project	-	-	-	-	11,260	15,000	-
7575 Swan Youth Projects	12,500	12,500	12,500	15,000	-	15,000	-
7890 PCSO Funding	-	-	-	-	-	-	-
7895 Astro Turf Projects	25,422	36,000	29,695	40,713	14,875	44,213	25,738
7650 Civic Garden Maintenance (Church & Flowerbeds)	782	1,500	402	1,000	296	1,000	-
7552 High Street Trees/Hanging Baskets	-	-	-	-	-	-	-
7555 Planters	1,680	2,500	1,680	550	-	550	-
7527 HCC - Bridgwater Road Restricts.	-	-	2,360	-	-	-	-
7568 HCC - 20 MPH Zones	-	-	6,440	-	-	-	-
7558 MVAS/SID	-	-	-	6,760	275	6,100	-
7582 Construction of Tree Planting Pile	-	-	2,250	-	-	-	-
New New Streetscape Strategy	-	-	-	-	-	-	-
New Town Centre Improvements (BforB)	-	-	-	-	-	-	-
Environmental Projects	2,492	4,000	13,122	7,680	671	7,680	7,079

BTC Income Expenditure Current Financial Year

EXPENDITURE	2018-19						
	Actual	Budget	Actual	Budget	Actual	Predicted Exp.	Budget Less YTD
	31-Mar-17	2017/18	31-Mar-18	2018/19	31-Oct-18	31-Oct-18	2018/19
7008 Caretaker Salary	4,820	5,000	4,995	5,100	3,050	5,100	-
7576 Lease/Rent & Rates	3,385	4,000	3,587	4,000	3,851	4,000	-
7677 YC Insurance Costs	100	200	250	200	250	250	-
7578 Utility Costs	2,563	2,700	2,824	2,700	1,298	2,700	-
7579(81) Maintenance/Refurbishment	2,300	2,730	1,008	17,500	937	17,500	-
7580 Consumables	106	250	97	150	-	150	-
Lagley Meadow Youth Centre	13,263	14,650	12,741	29,700	9,364	29,700	20,336
7830 Defibrillator Costs	-	-	2,682	-	240	240	(240)
7642 Highway/Canal Towpaths/Cobbles	250	1,000	-	500	-	500	-
7675/7785 Parish Paths Partnership Expenditure	191	500	-	1,000	-	1,000	-
Highway/Footpath Projects	441	1,500	-	1,800	-	1,500	1,500
7660 Alan Dickman Fund (Re EMR)	-	-	1,000	1,000	-	1,000	1,000
7779 Election Costs	-	4,000	3,786	4,000	-	4,000	4,000
NEW Election Reserve Funds - ** See Below	-	4,000	-	4,000	-	4,000	4,000
7780 Allotment Software	-	-	-	-	-	-	-
7780 Assets/Office Equipment s2260	2,003	200	255	350	-	350	-
7781 Assets/Office Equipment s2260	-	-	265	-	135	135	-
Asset Renewals	2,003	200	520	350	136	485	218
TOTAL EXPENDITURE	207,307	240,349	231,121	296,663	128,707	291,023	168,465

FP 7/1/18
(ii)

BERKHAMSTED TOWN COUNCIL
FINANCE & POLICY COMMITTEE FINANCIAL PAPERS
For the Meeting dated
10th December 2018

RECEIPTS & PAYMENTS: 01/10/18 to 31/10/18

RECEIPTS

- Bank cash receipts
 - Details attached
- Customer Invoices
 - Details attached
- Customer Credit Notes
 - Details attached

PAYMENTS

- Bank cash payments
 - Details attached
- Supplier Invoices
 - Details attached
- Supplier Credit Notes
 - Details attached - N/a
- Annual Subscription Payments – FYTD
 - Details attached

E-mail: Councillor Newton
Councillor Stevens

Hard copies: Town Clerk
Finance Officer (2 NP)

Finance & Policy Committee
Financial Papers

Receipts

Date: 30/11/2018
 Time: 15:23:52

Berkhamsted Town Council
ACCOUNTS SUB-COMMITTEE: BANK CASH RECEIPTS (DETAILED)

Date From: 01/10/2018
 Date To: 31/10/2018
 Transaction From: 1
 Transaction To: 99,999,999
 Dept From: 0
 Dept To: 999

Bank From: 0
 Bank To: 99999999
 N/C From: 0
 N/C To: 99999999

No	Tp	Bank	N/C	Date	Refn	Details	Dept	Net	Tax T/C	Gross Y	B	Bank Rec. Date
31459	BR	1245	0577	04/10/2018		Interest earned	0	13.26	0.00 T9	13.26	-	R 31/10/2018
Totals:								<u>13.26</u>	<u>0.00</u>	<u>13.26</u>		

Date: 30/11/2018
 Time: 15:25:06

Berkhamsted Town Council
ACCOUNTS SUB-COMMITTEE: CUSTOMER INVOICES

Date From: 01/10/2018
 Date To: 31/10/2018
 Transaction From: 0
 Transaction To: 99,999,999
 Dept From: 0
 Dept To: 999

Customer From:
 Customer To: ZZZZZZZZ
 N/C From:
 N/C To: 99999999

Tran No.	Tp	Date	A/C Ref	Customer's Name	N/C	Inv Ref	Dept	Details	Net Amount	Tax Amount	T/C	Gross Amount	Y	B
31246	SI	01/10/2018	SUNNYNE	Allotments Sunnyside New	0600	SSN-31A_0			12.50	0.00	T0	12.50	N	-
31211	SI	01/10/2018	SUNNYOLD	Allotments Sunnyside Old	0600	SSO-A32_0			25.00	0.00	T0	25.00	N	-
31212	SI	01/10/2018	SUNNYOLD	Allotments Sunnyside Old	0610	SSO-A32_0			15.00	0.00	T0	15.00	N	-
31147	SI	02/10/2018	SUNNYNE	Allotments Sunnyside New	0600	SSN-61 Inv0			25.00	0.00	T0	25.00	N	-
31241	SI	09/10/2018	SUNNYNE	Allotments Sunnyside New	0600	SSN-58 Inv0			25.00	0.00	T0	25.00	N	-
31244	SI	10/10/2018	DELLFIEL	Allotments DellField	0600	DF-Q Inv0			12.50	0.00	T0	12.50	N	-
31242	SI	10/10/2018	SUNNYNE	Allotments Sunnyside New	0600	SSN-64A_0			25.00	0.00	T0	25.00	N	-
31247	SI	10/10/2018	BUTTSMEA	Allotments Butts Meadow	0600	BM-3A Inv0			11.25	0.00	T0	11.25	N	-
31284	SI	15/10/2018	DELLFIEL	Allotments DellField	0600	DF-42 Inv0			12.50	0.00	T0	12.50	N	-
31285	SI	15/10/2018	DELLFIEL	Allotments DellField	0610	DF-42 Inv0			7.50	0.00	T0	7.50	N	-
31283	SI	15/10/2018	DELLFIEL	Allotments DellField	0612	DF-42 Inv0			10.00	0.00	T0	10.00	N	-
31243	SI	16/10/2018	SUNNYNE	Allotments Sunnyside New	0600	SSN-4A/B 0			12.50	0.00	T0	12.50	N	-
31239	SI	16/10/2018	DELLFIEL	Allotments DellField	0600	DF-10 Inv0			25.00	0.00	T0	25.00	N	-
31240	SI	16/10/2018	DELLFIEL	Allotments DellField	0610	DF-10 Inv0			15.00	0.00	T0	15.00	N	-
31343	SI	16/10/2018	DELLFIEL	Allotments DellField	0612	DF-10 Inv0			10.00	0.00	T0	10.00	N	-
31237	SI	17/10/2018	DELLFIEL	Allotments DellField	0600	DF-8C Inv0			6.25	0.00	T0	6.25	N	-
31238	SI	17/10/2018	DELLFIEL	Allotments DellField	0610	DF-8C Inv0			3.75	0.00	T0	3.75	N	-
31456	SI	17/10/2018	DELLFIEL	Allotments DellField	0612	DF-8C Inv0			10.00	0.00	T0	10.00	N	-
31360	SI	22/10/2018	SUNNYOLD	Allotments Sunnyside Old	0600	SSO-A37_0			25.00	0.00	T0	25.00	N	-
31292	SI	23/10/2018	SUNNYNE	Allotments Sunnyside New	0600	SSN-40 Inv0			25.00	0.00	T0	25.00	N	-
31359	SI	24/10/2018	SUNNYOLD	Allotments Sunnyside Old	0600	SSO-A34_0			25.00	0.00	T0	25.00	N	-
31358	SI	24/10/2018	SUNNYOLD	Allotments Sunnyside Old	0600	SSO-B13B0			12.50	0.00	T0	12.50	N	-
31316	SI	26/10/2018	SUNNYOLD	Allotments Sunnyside Old	0600	SSO-B11B0			12.50	0.00	T0	12.50	N	-
31367	SI	26/10/2018	DELLFIEL	Allotments DellField	0600	DF-40A Inv0			12.50	0.00	T0	12.50	N	-
31368	SI	26/10/2018	DELLFIEL	Allotments DellField	0610	DF-40A Inv0			7.50	0.00	T0	7.50	N	-
31369	SI	26/10/2018	DELLFIEL	Allotments DellField	0612	DF-40A Inv0			10.00	0.00	T0	10.00	N	-
Totals:									<u>393.75</u>	<u>0.00</u>		<u>393.75</u>		

Date: 30/11/2018
 Time: 15:26:22

Berkhamsted Town Council
ACCOUNT SUB-COMMITTEE: CUSTOMER CREDIT NOTES

Page: 1

Date From: 01/10/2018
 Date To: 31/10/2018
 Transaction From: 1
 Transaction To: 99,999,999
 Dept From: 0
 Dept To: 999

Customer From: ZZZZZZZ
 Customer To:
 N/C From:
 N/C To: 999999999

Trans No.	Type	Date	A/C Ref	N/C	Inv Ref	Debit	Details	Net Amount	Tax T/C	Gross Amount	V	B
31020	SC	01/10/2018	SUNNVOLD	0600	SS0_A32	0		12.50	TO	12.50	N	-
31021	SC	01/10/2018	SUNNVOLD	0610	SS0_A32	0		7.50	TO	7.50	N	-
31214	SC	01/10/2018	BUTTSHER	0600	BH-318	0		11.25	TO	11.25	N	-
31215	SC	01/10/2018	BUTTSHER	0610	BH-318	0		6.75	TO	6.75	N	-
31216	SC	09/10/2018	DELPHI	0600	DF-36	0		12.50	TO	12.50	N	-
31217	SC	09/10/2018	DELPHI	0610	DF-36	0		7.50	TO	7.50	N	-
31218	SC	09/10/2018	DELPHI	0600	DF-35	0		7.50	TO	7.50	N	-
31219	SC	09/10/2018	DELPHI	0600	DF-35	0		12.50	TO	12.50	N	-
31265	SC	10/10/2018	DELPHI	0600	DF-2	0		0.50	TO	0.50	N	-
31287	SC	22/10/2018	SUNNVOLD	0600	SS0-H30	0		6.25	TO	6.25	N	-
31288	SC	22/10/2018	SUNNVOLD	0610	SS0-H30	0		3.75	TO	3.75	N	-
31351	SC	26/10/2018	SUNNVOL	0600	SSN-12	0		15.00	TO	15.00	N	-
31352	SC	26/10/2018	SUNNVOL	0600	SSN-13	0		25.00	TO	25.00	N	-
31354	SC	01/10/2018	SUNNVOLD	0600	SS0_A34	0		12.50	TO	12.50	N	-
31355	SC	01/10/2018	SUNNVOLD	0610	SS0_A34	0		7.50	TO	7.50	N	-
31356	SC	01/10/2018	SUNNVOLD	0600	SS0_A34	0		12.50	TO	12.50	N	-
31357	SC	01/10/2018	SUNNVOLD	0610	SS0_A34	0		7.50	TO	7.50	N	-
31366	SC	26/10/2018	DELPHI	0600	DF-10A	0		12.50	TO	12.50	N	-
								181.00	0.00	181.00		

Finance & Policy Committee
Financial Papers

Payments

Date: 30/11/2018
Time: 15:18:29

Berkhamsted Town Council
ACCOUNTS SUB-COMMITTEE: BANK CASH PAYMENTS (DETAILED)

Date From: 01/10/2018
Date To: 31/10/2018
Transaction From: 1
Transaction To: 99,999,999
Dept From: 0
Dept To: 999

Bank From: 1210
Bank To: 1210
N/C From:
N/C To: 99999999

No	Tr	Bank	N/C	Date	Refn	Details	Dept	Net	Tax T/C	Gross	V	B	Bank Rec. Date
31380	BP	1210	7794	02/10/2018	006940		0	10.00	0.00 T0	10.00	N	R	31/10/2018
31460	BP	1210	7151	31/10/2018		Charges Incurred	0	77.21	0.00 T2	77.21	N	R	31/10/2018
							Totals:	87.21	0.00	87.21			

Date: 30/11/2018
Time: 15:27:04

Berkhamsted Town Council
ACCOUNTS SUB-COMMITTEE: SUPPLIER INVOICES (DETAILED)

Date From: 01/10/2018
Date To: 31/10/2018
Transaction From: 1
Transaction To: 99,999,999
Dept From: 0
Dept To: 999

Supplier From:
Supplier To: ZZZZZZZZ
N/C From: 0
N/C To: 99999999

Tran No.	Tr Date	A/C Ref	Suppliers Name	N/C	Inv Ref	Dept Details	Net Amount	Tax Amount	T/C	Gross Amount	V	B
31016	PI 01/10/2018	KCSTSL01	IQuada Ltd	7052	MSP-8763 0	Monthly IT Services - October	810.00	162.00	T1	972.00	N	-
31195	PI 01/10/2018	FCS01	Frank Cooper & Son	7306	40286_28/0	Grass Cutting SSO, SSN & BM - 21/09/1	224.00	44.80	T1	268.80	N	-
31196	PI 01/10/2018	SRTTL01	SRT Trading Limited	7550	1377_30/0 0	Summer Maintenance, 18/09/18	28.00	5.60	T1	33.60	N	-
31017	PI 01/10/2018	SWAN01	The Swan Youth Project Limited	7573	Q3 Contrib0	Q3 Contribution to Swan Youth Project	3,750.00	0.00	T0	3,750.00	N	-
31027	PI 02/10/2018	JPL01	Johnston Publishing Limited	7059	Subs Gazet0	Yearly Subscription for Gazette Vouchers	41.18	0.00	T0	41.18	N	-
31024	PI 02/10/2018	VAHDY01	VAH DIY Ltd	7300	Inv152756 0	DIY & SSO Plumbing Fixtures	1.60	0.33	T1	2.02	N	-
31051	PI 04/10/2018	DBC-FD01	Dacorum Borough Council	1103	95013014 0	Pest Control 17/09 to 16/09/19 (Prepay 6	140.00	28.00	T1	168.00	N	-
31050	PI 04/10/2018	DBC-FD01	Dacorum Borough Council	7306	95013014 0	Pest Control 17/09 to 16/09/19 (Prepay 6	140.26	28.05	T1	168.31	N	-
31032	PI 06/10/2018	TOTAL01	Total Gas & Power	7578	1775920350	LMYC Electricity Charges from 24/07 to	101.44	5.07	T5	106.51	N	-
31194	PI 11/10/2018	GRAD01	Gradwell Communications Ltd	7062	1261809 0	Mobile Call Charges to 10/10 & Landline	34.34	6.91	T1	41.45	N	-
31197	PI 15/10/2018	LIND01	David Lindon & Co	7000	October 180	Office Payroll Costs - October 18	5,198.56	0.00	T0	5,198.56	N	-
31198	PI 15/10/2018	LIND01	David Lindon & Co	7004	October 180	TW Payroll Costs - October 18	1,867.13	0.00	T0	1,867.13	N	-
31199	PI 15/10/2018	LIND01	David Lindon & Co	7008	October 180	LMYC Caretaker Payroll Costs - October	435.66	0.00	T0	435.66	N	-
31193	PI 15/10/2018	HVL01	Herts Vision Loss	7255	Grant_PP- 0	Grant, Monthly Support Group for Visually	250.00	0.00	T0	250.00	N	-
31209	PI 19/10/2018	DBC-CL01	Mayor of Dacorum Charity Appeal	7350	Curry Nigh0	2 x Tickets Charity Curry Night 22-11-18	40.00	0.00	T0	40.00	N	-
31280	PI 23/10/2018	MASON01	Janet Mason	7455	Newsletter0	Printing of 9,000 Newsletters paid by TC	1,008.33	0.00	T0	1,008.33	N	-
31281	PI 23/10/2018	MASON01	Janet Mason	7455	Newsletter0	Delivery of 9,000 Newsletters paid by TC	507.00	101.40	T1	608.40	N	-
31454	PI 29/10/2018	CHT01	The Community Heartbeat Trust (Solutions) Ltd	7630	2963 0	Year 2 Rental Emergency Phone Defib	60.00	12.00	T1	72.00	N	-
31402	PI 30/10/2018	DANW01	Apogee Corporation Ltd	7063	937271 0	Photocopy Costs 10-07 to 30-10-18	138.07	27.61	T1	165.68	N	-
31408	PI 31/10/2018	ALLSTAR1	Allstar Business Solutions Ltd	7005	1E2010400 0	Diesel TW Van 08/10/18	42.25	8.45	T1	50.70	N	-
31404	PI 31/10/2018	SJC01	SJ Cleaning Services Ltd	7066	Inv_31-100	Monthly Clean 03/10/18	14.00	0.00	T0	14.00	N	-
31403	PI 31/10/2018	SJC01	SJ Cleaning Services Ltd	7066	Inv_31-100	Fortnightly Clean 03/10, 17/10 and 30/10/	84.00	0.00	T0	84.00	N	-
31451	PI 31/10/2018	FCS01	Frank Cooper & Son	7306	40488 0	Grass Cutting SSO, SSN & BM - 04/10/1	224.00	44.80	T1	268.80	N	-
Totals							15,140.11	475.02		15,615.13		

Date: 30/11/2018
Time: 15:30:39

Berkhamsted Town Council
1.Nominal Activity - Excluding No Transactions

Page: 1

Date From: 01/04/2018
Date To: 31/10/2018

N/C From: 7059
N/C To: 7059

Transaction From: 1
Transaction To: 99,999,999

N/C: 7059 Name: Subscriptions Account Balance: 2,269.49 DR

No	Type	Date	Account	Ref	Details	Debit	T/C	Value	Debit	Credit	Y	B
29617	PI	01/04/2018	HAPT01	1819/13	Annual Membership HAPT	0	TO	1,135.88	1,135.88		R	-
29618	PI	01/04/2018	HAPT01	1819/13	Annual Membership MALC	0	TO	987.43	987.43		R	-
29865	PI	01/04/2018	BDCC01	BDCC16033	Annual Membership BDCC 1st	0	TO	40.00	40.00		R	-
30193	PI	19/07/2018	CS01	2725_19-07	Annual Subs, Chilton Society	0	TO	30.00	30.00		R	-
30223	PI	31/07/2018	TICDP01	ICD_27173	Renewal Data Protection Fee	0	TO	35.00	35.00		R	-
31027	PI	02/10/2018	JR101	Subs	Yearly Subscription for Gazette	0	TO	41.18	41.18		R	-
Totals:								2,269.49	2,269.49			
History Balance:								2,269.49	2,269.49			