

**UNADOPTED
POLEGATE TOWN COUNCIL**

Minutes of the Full Council meeting held on Monday 30th September 2019 Council Chambers, 49 High Street, Polegate BN26 6AL at 7.30pm

Present: Cllrs D Watts, Ms A Snell, D Dunbar, M Cunningham, D Sanders, Mrs C Berry, M Falkner, J Harmer, Mrs M Piper (9)

Not Present: Cllr R Shing, D Shing, D Murray, S Shing, Mrs W Alexander, A Wood (6)

No members of the public

Minute No.	Subject/Resolution
12777	Opportunity for public comment None
12778	Apologies for absence Cllrs R Shing, D Shing, D Murray, S Shing, Mrs W Alexander, A Wood
12779	Declarations of interest in any items on the agenda Cllrs Ms A Snell, D Watts District Councillors; Mrs M Piper, Ms A Snell, D Watts directors of PWMRG CIC. All non pecuniary.
12780	Mayors Report verbal The mayor spoke about his attendance at the Haines coffee morning on 3 rd July; 6 th August the ESCC civic service which included a tour and history of the chambers dating back to the 1500's; 11 th August Dieppe raid commemoration at Denton, Newhaven; 20 th August visit to the District general Hospital with Deputy Mayor Cllr Mrs M Piper; the Mayor also presented the garden and allotment winners with the certificates, but mentioned that some who had gone out despite making the appointment for the mayor to visit.
12781	To approve and adopt the minutes of Full council meeting on 29th July 2019 <u>It was resolved to accept the full council minutes of 29th July 2019 as a true and accurate record of the meeting. The minutes were signed by the Mayor. VOTE All in favour Cllrs D Watts, Ms A Snell, D Dunbar, M Cunningham, D Sanders, Mrs C Berry, M Falkner, J Harmer, Mrs M Piper</u>
12782	To adopt the minutes and recommendations of the standing committees a) Planning Committee meeting minutes of 5th August 2019 <u>It was resolved to adopt the minutes and recommendations of the Planning Committee meeting of 5th August 2019 VOTE All in favour Cllrs D Watts, Ms A Snell, D Dunbar, M Cunningham, D Sanders, Mrs C Berry, M Falkner, J Harmer, Mrs M Piper</u> b) Finance & Policy Committee minutes of 23rd August 2019 and 6th September 2019 <u>It was resolved to adopt the minutes and recommendations of the Finance & Policy Committee meeting of 23rd August 2019 and 6th September 2019 VOTE All in favour Cllrs D Watts, Ms A Snell, D Dunbar, M Cunningham, D Sanders, Mrs C Berry, M Falkner, J Harmer, Mrs M Piper</u>
12783	To note the Buildings and Land working group notes and decision taken through delegated authority. Items recommended (see papers): <ul style="list-style-type: none"> • Motion that any replacement lanterns in the high street are replaced with green ones as and when they are needed. • Motion that it be delegated to the clerk to go ahead with the work at Polegate War Memorial Recreation Ground to convert the bark chips

around the larger climbing apparatus to wetpour using CIL (community infrastructure levy) funding costs estimated to be around £9500 ex VAT and landscaping works.

- To authorise the clerk to investigate the costs of building a new access bridge and report back to buildings and land working group.
- To delegate to the clerk to get a draft agreement with PADMEC to take over the responsibility of the container at Brightling Road costs from general reserves estimated to be around £500 plus VAT.
- To set aside the £17,000 for each year (3 in total) for the library as already agreed into one ear marked reserve.
- To note buildings and land will be commencing the full improvement plan of Brightling Road including the potential improvements at the skate park, a new play area at the entrance of Brightling Road, additional trees and other improvement ideas along with funding options.

These were noted by all present. Cllrs discussed some of the issues with ESCC and WDC and the delays they were causing/had caused the council. The Mayor stated he had had a meeting with Rupert club and some of the library issue had now been resolved, in particular the bins in the car park which a Wealden officer had stated were causing them issues and would be removed. He had reassured the Mayor that the land was not going to be sold to build on despite the inference in the ESCC background papers.

It was resolved:

- that any replacement lanterns in the high street are replaced with green ones as and when they are needed.
- that it be delegated to the clerk to go ahead with the work at Polegate War Memorial Recreation Ground to convert the bark chips around the larger climbing apparatus to wetpour using CIL (community infrastructure levy) funding costs estimated to be around £9500 ex VAT and landscaping works.
A councillor commented on whether it could be sprayed. The clerk stated that she didn't think it could because of the BS standard but would check and email all Cllrs. (NB it is not recommended as it invalidates the guarantees and is not recommended by RoSPA, current action is as prescribed by RoSPA)
A councillor commented on the option of rubber matting, that clerk stated that this was used elsewhere (outdoor gym) but was not recommended for higher fall heights on harder ground. (NB info was sent to councillors showing the options and recommendations.)
- to authorise the clerk to investigate the costs of building a new access bridge and report back to buildings and land working group.
- to delegate to the clerk to get a draft agreement with PADMEC to take over the responsibility of the container at Brightling Road costs from general reserves estimated to be around £500 plus VAT.

	<ul style="list-style-type: none"> • <u>To set aside the £17,000 for each year (3 in total) for the library as already agreed into one ear marked reserve.</u> • <u>To note buildings and land will be commencing the full improvement plan of Brightling Road including the potential improvements at the skate park, a new play area at the entrance of Brightling Road, additional trees and other improvement ideas along with funding options.</u> <p><u>VOTE (en bloc) ALL in favour Cllrs D Watts, Ms A Snell, D Dunbar, M Cunningham, D Sanders, Mrs C Berry, M Falkner, J Harmer, Mrs M Piper</u></p>
12784	<p>Financial Update</p> <p>a) Approval of payments as presented <u>It was resolved to approve the accounts to the value of £24591.31 VOTE All in favour Cllrs D Watts, Ms A Snell, D Dunbar, M Cunningham, D Sanders, Mrs C Berry, M Falkner, J Harmer, Mrs M Piper</u></p> <p>b) Barclaycard Statements – already authorised (delegated) for noting Noted</p> <p>c) Bank reconciliations, income and expenditure accounts, trials balances, ear marked reserves, journals. Noted and variations approved.</p>
12785	<p>Dates of the next scheduled meetings Full Council 28th October 2019 Full Council 25th November 2019 Full Council 9th December 2019 Full Council 13th January 2020 (precept and budget setting)</p>

The meeting closed at 8.03 pm

Signed Mayor of Polegate _____ Date _____

UNADOPTED
POLEGATE TOWN COUNCIL



FINANCE & POLICY COMMITTEE

Minutes of the Finance and Policy Committee meeting held on Friday 18th October 2019 Council Chambers
49, High Street, Polegate 10.00am

Present: Cllrs D Murray, D Watts, D Dunbar, M Falkner, Mrs M Piper, D Sanders (6)

Not Present: - Cllrs Ms A Snell, S Shing, M Cunningham (3)

No members of the public present

Minute Number	Resolution
12786	Opportunity for Public Comment None
12787	Apologies for absence Cllrs Ms A Snell, S Shing, M Cunningham
12788	Declarations of interest in any items on the agenda Cllr D Watts Wealden District Councillor; Cllrs Mrs. M Piper & D Murray as directors of Polegate War memorial recreation ground CIC; Cllr D Murray as trustee of Wannock Village Hall.
12789	Minutes of Finance & Policy committee meeting of 6th September 2019 <u>It was resolved to accept the minutes of the Finance & Policy meetings of 6th September 2019 as an accurate record of the meeting and were duly signed. VOTE All in favour Cllrs D Murray, D Watts, D Dunbar, M Falkner, Mrs M Piper, D Sanders</u>
12790	Accounts for payment as presented <u>It was resolved to accept the accounts for payment as presented to the value of £31,867.36</u> <u>VOTE All in favour Cllrs D Murray, D Watts, D Dunbar, M Falkner, Mrs M Piper, D Sanders</u>

The meeting closed at 10.03am

Signed by _____ Chair of Finance & Policy

Dated _____

**UNADOPTED
POLEGATE TOWN COUNCIL**

PERSONNEL COMMITTEE

Minutes of the meeting held on Friday 4th October 2019, Council Chambers, 49 High Street, Polegate at 9.45 am

Present: Cllrs Ms A Snell, Mrs C Berry, Mrs M Piper, M Falkner, D Dunbar, D Sanders (6)

Not Present: Cllr D Shing, D Watts, W Alexander (3)

No Members of the public Present Mrs S Godfrey

Minute No.	Subject/Resolution
12770	Opportunity for Public Comment None
12771	Apologies for absence Cllrs D Watts, Mrs W Alexander, D Shing
12772	Declarations of interest in any matters on the agenda None
12773	Minutes of personnel Committee meeting of 8th March 2019 (already adopted) <u>It was resolved that the minutes were a true and accurate record of the meeting and were signed by the chair. VOTE All in favour Cllrs Ms A Snell, Mrs C Berry, Mrs M Piper, M Falkner, D Dunbar, D Sanders</u>
12774	Personnel Budget 2020/21 <u>The personnel committee considered the budget as presented (total £126,162) and agreed to present this to finance as part of the overall budget for 2020/21. They discussed the overtime and consultancy with a view to being flexible as this was higher to cover the additional workload based on the emerging business plan. VOTE All in favour Cllrs Ms A Snell, Mrs C Berry, Mrs M Piper, M Falkner, D Dunbar, D Sanders</u>
12775	Committee to consider pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 whether the public and press should be excluded from the meeting on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential nature of the business to be transacted. (Staff / Legal matters) <u>It was resolved to enter confidential session VOTE All in favour Cllrs Ms A Snell, Mrs C Berry, Mrs M Piper, M Falkner, D Dunbar, D Sanders</u>
12776	Staff / Legal matters <u>It was resolved that the solicitor be contacted regarding the comments and any further action that may be required. It was also agreed that the resident would be banned with immediate effect from the town council social media accounts. VOTE All in favour Cllrs Ms A Snell, Mrs C Berry, Mrs M Piper, M Falkner, D Dunbar, D Sanders</u>

The meeting closed at 10.11 am

Signed Chair of Personnel _____ Date _____

SUMMARY FOR POLEGATE TOWN COUNCIL

BARCLAYCARD COMMERCIAL
PO BOX 4000
SAFFRON ROAD
WIGSTON, LE18 9EN

Company reference: [REDACTED]
Statement date: 20 September 2019
Page number: 1 of 4
Monthly spend limit: [REDACTED]

Tel: 0800 008 008
Outside UK: +44 1604 269452
Fax: 0300 020 0184
Online: www.barclaycard.co.uk/commercial

Date of previous statement: 20 August 2019
Previous balance: £11.30
Payment received: £11.30 CR
Total of charges and adjustments: £0.00
Total of new spending: £339.32
New balance: £339.32
Payment due by: 27 September 2019



Payment instructions

"Thank you for using Barclaycard Commercial. Your bank account 3****537, at branch 20 -**- 91 will be debited with the amount of the new balance on or immediately after 27 September 2019."

Allocation of payments

If you do not pay off the full amount outstanding by the payment due date, we will allocate any partial payments to the outstanding balance in the following order: Default fees, Interest, Service Charges, Fees, Transactions and Cash. The way in which payments are allocated can make a significant difference to the amount of interest you will pay until the balance is cleared completely.

Payments, charges and adjustments

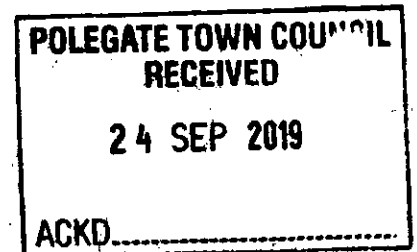
	BALANCE FROM PREVIOUS STATEMENT	11.30
27 Aug 2019	DIRECT DEBIT PAYMENT THANK YOU	11.30 CR
	Total of payment, charges and adjustments	£0.00

New balances by individual cardholder

Name	Card number	Monthly spend limit	Balance
[REDACTED]	[REDACTED]	[REDACTED]	262.42
[REDACTED]	[REDACTED]	[REDACTED]	76.90
	Total cardholder expenditure		£339.32
	New balance		£339.32

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TOTAL VAT £54.66



001660 BBA1614A 9710262073
[REDACTED]
POLEGATE TOWN COUNCIL
COUNCIL OFFICE
49 HIGH STREET
POLEGATE
BN26 6AL



STATEMENT FOR ~~COVERED~~

BARCLAYCARD COMMERCIAL
PO BOX 4000
SAFFRON ROAD
WIGSTON LE18 9EN

Company reference:
Card number:
Statement date:
Page number:
Monthly spend limit:

~~XXXXXXXXXX~~
~~XXXXXXXXXX~~
20 September 2019
4 of 4
~~XXXXXXXXXX~~

Tel: 0800 008 008
Outside UK: +44 1604 269452
Fax: 0300 020 0184
Online: www.barclaycard.co.uk/commercial



Date	Description	Amount
5 Sep 2019	HALFORDS 0859 EASTBOURNE GBR VARIOUS MAINTENANCE ITEMS 060935377759 BICYCLE SHOPS-SALES AND SERVICE FOR PARK	76.90
1 new purchases / cash advances. Total of spending.		£76.90

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POLEGATE TOWN COUNCIL
COUNCIL OFFICE
49 HIGH STREET
POLEGATE
BN26 6AL

ITEM 7e



~~MICROFINANCE~~ TOWN CLERK
POLEGATE TOWN COUNCIL
COUNCIL OFFICE
49 HIGH STREET
POLEGATE
EAST SUSSEX
BN26 6AL

Your Business accounts – at a glance

Up-to-date account information

To get your current balances or find out about other accounts you have that aren't listed here, log on to online banking (if you're registered), or call us on 0345 605 2345.

Your balances on 30 September 2019

Business Current Accounts

Business Current Account Statement	£50,000.00
Sort Code 012200 • Account No 01220500	✓

Business Savings Accounts

Business Premium Account	£575,761.82
Sort Code 012200 • Account No 01220000	✓

Business Premium Account	£127,873.18
Sort Code 012200 • Account No 01220000	✓

CURRENT/
BUSINESS PREMIUM
CASHBOOK 1

TRACKER CASHBOOK 2

This is the end of your account summary.

**Bank Reconciliation Statement as at 30/09/2019
for Cashbook 1 - Current/Business Premium**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Account	30/09/2019	1	50,000.00
Business Premium Account	30/09/2019	1	575,761.82
			<u>625,761.82</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
09/08/2019 108950	The Royal British Legion	25.00	
09/09/2019 108977	Mr A Wood	130.56	
09/09/2019 108978	Mrs C Berry	201.10	
09/09/2019 108979	Mr M Cunningham	130.56	
09/09/2019 108980	Mr J Harmer	130.56	
09/09/2019 108981	Mr D Sanders	130.56	
09/09/2019 108982	Mr R Shing	121.10	
11/09/2019 108983	Petty Cash	158.37	
23/09/2019 108984	Viking	177.46	
23/09/2019 108985	National Pen Promotional Prods	71.34	
23/09/2019 108986	DFL Trucking Ltd	945.00	
23/09/2019 108987	Surrey Hills Solicitors LLP	1,905.00	
23/09/2019 108988	SSALC Ltd	288.00	
23/09/2019 108991	Kingdom Services Group Ltd	1,250.02	
23/09/2019 108992	Viking	83.84	
23/09/2019 108995	Tim Jordan grounds Maintenance	286.96	
23/09/2019 108996	Lewes District Council	90.00	
23/09/2019 108989	East Sussex County Council	72.00	
23/09/2019 108993	New Timber Land Management Ltd	720.00	
23/09/2019 108994	Countrymans Contractors Ltd	1,752.00	
23/09/2019 108997	SSALC Ltd	84.00	
23/09/2019 108998	DFL Landscaping Supplies	400.80	
30/09/2019 BX794990	Mrs W Alexander	161.30	
30/09/2019 BX794990	Mr D Dunbar	161.30	
30/09/2019 BX794990	Mr M Falkner	161.30	
30/09/2019 BX794990	Mr D Murray	161.30	
30/09/2019 BX794990	Mrs M Piper	201.10	
30/09/2019 BX794990	Mr D Shing	121.10	
30/09/2019 BX794990	Mr S Shing	161.30	
30/09/2019 BX794990	Ms A Snell	229.05	
30/09/2019 BX794990	Mr D Watts	346.65	
			<u>10,858.63</u>
			614,903.19
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			614,903.19
		Balance per Cash Book is :-	614,925.69
		Difference Excluding Adjustments is :-	-22.50

Bank Reconciliation Statement as at 30/09/2019
for Cashbook 1 - Current/Business Premium

	<u>Amount</u>	<u>Balances</u>
Adjustments to Reconciliation		
10/09/2019 BritishGas DD taken in error not PTC	-22.50	
		-22.50
<i>Being investigated by bank:</i>	Unreconciled Difference is :-	<u>0.00</u>

**Bank Reconciliation Statement as at 30/09/2019
for Cashbook 2 - Tracker Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Tracker Account	30/09/2019	1	127,873.18
			<u>127,873.18</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			127,873.18
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			127,873.18
		Balance per Cash Book is :-	127,873.18
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/09/2019
for Cashbook 3 - Petty Cash**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash Account	30/09/2019	0	200.00
			<hr/> 200.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			200.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			200.00
		Balance per Cash Book is :-	200.00
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/09/2019
for Cashbook 4 - Staff Salaries Cash Book**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Salaries Control	30/09/2019	0	0.00
			<hr/> 0.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/09/2019
for Cashbook 5 - Current/Business Premium HSBC**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC deposit Account	30/09/2019	1	0.00
			<hr/> 0.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/09/2019
for Cashbook 6 - NatWest deposit A/C**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Natwest Reserve Account	30/09/2019	1	0.00
			<hr/> 0.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Summary Income & Expenditure by Budget Heading 02/09/2019

Month No: 6

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
101 Employee costs	Income	0	1,038	1,038		
	Expenditure	56,876	115,997	59,121		59,121
	Movement to/(from) Gen Reserve	<u>(56,876)</u>				
<hr/>						
	Grand Totals:- Income	0	1,038	1,038		
	Expenditure	56,876	115,997	59,121	0	59,121
	Net Income over Expenditure	<u>(56,876)</u>	<u>(114,959)</u>	<u>(58,083)</u>		
	Movement to/(from) Gen Reserve	<u>(56,876)</u>				

Detailed Income & Expenditure by Budget Heading 02/09/2019

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>102 Administration</u>						
1009 Bank Loyalty Discount	113	140	27			
Administration :- Income	<u>113</u>	<u>140</u>	<u>27</u>			<u>0</u>
4030 Postage	164	500	336		336	
4031 Stationery	613	1,500	887		887	
4032 Photocopier copy charges	957	1,500	543		543	
4035 Computer consumables	0	200	200		200	
4036 Office IT equipment	2,081	700	(1,381)		(1,381)	
4037 Website	350	1,200	850		850	
4039 Legal fees	4,244	4,000	(244)		(244)	
4040 Audit Fees	800	1,000	200		200	
4043 Insurance Premiums	4,073	5,000	927		927	
4044 Insurance Tree Survey	0	400	400		400	
4045 Subscriptions	4,738	2,900	(1,838)		(1,838)	
4046 Publications	108	120	12		12	
4047 Advertising	0	100	100		100	
4049 Tree Works	(400)	1,000	1,400		1,400	
4050 Town Council Elections	0	5,500	5,500		5,500	
4051 Poll/ByElection/Referendum	0	0	0	5,500	(5,500)	
4053 Refreshments	27	250	223		223	
4056 Bank/Barclaycard charges	397	1,350	953		953	
4059 First Aid	14	150	136		136	
4062 Newsletter Production	0	500	500		500	
4063 Hire of Halls	41	300	259		259	
4069 Office telephones	717	1,600	883		883	
4070 Broadband/Internet	268	520	252		252	
4071 IT Services	128	500	372		372	
Administration :- Indirect Expenditure	<u>19,318</u>	<u>30,790</u>	<u>11,472</u>	<u>5,500</u>	<u>5,972</u>	<u>0</u>
Net Income over Expenditure	<u>(19,206)</u>	<u>(30,650)</u>	<u>(11,444)</u>			
<u>103 Town Councillors</u>						
1006 Mayor's Charity Fund	206	0	(206)			
Town Councillors :- Income	<u>206</u>	<u>0</u>	<u>(206)</u>			<u>0</u>
4090 Councillors' allowances	3,264	6,500	3,236		3,236	
4091 Councillors' expenses	77	600	523		523	
4092 Councillors' training	350	1,500	1,150		1,150	
4093 Mayor's allowance Civic Duties	414	2,000	1,586		1,586	
4095 Mayor's Fund Raising Charity	165	0	(165)		(165)	
Town Councillors :- Indirect Expenditure	<u>4,270</u>	<u>10,600</u>	<u>6,330</u>	<u>0</u>	<u>6,330</u>	<u>0</u>
Net Income over Expenditure	<u>(4,064)</u>	<u>(10,600)</u>	<u>(6,536)</u>			

Detailed Income & Expenditure by Budget Heading 02/09/2019

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
104 General Administration						
1010 Investment Income	866	500	(366)			
1063 CIL funds from developers	30,730	0	(30,730)			30,730
1076 Precept	334,971	334,971	0			
1080 Grants Received	3,028	3,028	0			
General Administration :- Income	369,596	338,499	(31,097)			30,730
4100 Grants to other Organisations	0	1,000	1,000		1,000	
4103 Public Info event(s)	0	1,000	1,000		1,000	
4105 Finance Software	377	1,000	623		623	
General Administration :- Indirect Expenditure	377	3,000	2,623	0	2,623	0
Net Income over Expenditure	369,218	335,499	(33,719)			
6001 less Transfer to EMR	30,730					
Movement to/(from) Gen Reserve	338,488					
201 Council Offices						
1000 Hire of Chamber	380	500	120			
1060 Miscellaneous Income	1,000	0	(1,000)			
Council Offices :- Income	1,380	500	(880)			0
4130 Council Tax	3,977	7,000	3,024		3,024	
4131 Electricity	1,379	2,000	621		621	
4132 Water charges	181	250	69		69	
4133 Sewerage	0	250	250		250	
4136 Photocopier - lease	401	810	409		409	
4139 Window Cleaning	84	240	156		156	
4140 Alarm Maintenance	208	350	142		142	
4141 Fire Precautions	0	300	300		300	
4142 Other Maintenance	350	500	150		150	
4146 Other Office Equipment	1,080	600	(480)		(480)	
4154 Housekeeping Sanitary bins 49	76	120	44		44	
4155 Refuse Collecting	277	1,300	1,023		1,023	
4162 PWLB - Capital	1,943	3,941	1,998		1,998	
4163 PWLB- Interest	844	1,633	789		789	
Council Offices :- Indirect Expenditure	10,799	19,294	8,496	0	8,496	0
Net Income over Expenditure	(9,419)	(18,794)	(9,376)			

Detailed Income & Expenditure by Budget Heading 02/09/2019

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
202 51 High Street						
1005 51 High Street Rent R'ved	330	1,500	1,170			
51 High Street :- Income	<u>330</u>	<u>1,500</u>	<u>1,170</u>			<u>0</u>
4170 51 High Street - expenditure	872	500	(372)		(372)	
51 High Street :- Indirect Expenditure	<u>872</u>	<u>500</u>	<u>(372)</u>	<u>0</u>	<u>(372)</u>	<u>0</u>
Net Income over Expenditure	<u>(542)</u>	<u>1,000</u>	<u>1,542</u>			
203 The Pavillion						
1030 Rental Income-Pavilion	623	1,600	977			
The Pavillion :- Income	<u>623</u>	<u>1,600</u>	<u>977</u>			<u>0</u>
4180 Pavilion Electricity	1,299	2,300	1,001		1,001	
4181 Pavilion water	493	350	(143)		(143)	
4182 Pavilion sewerage	308	880	572		572	
4186 Pavilion - fire precautions	0	220	220		220	
4187 Pavilion - Refuse	258	500	242		242	
The Pavillion :- Indirect Expenditure	<u>2,358</u>	<u>4,250</u>	<u>1,892</u>	<u>0</u>	<u>1,892</u>	<u>0</u>
Net Income over Expenditure	<u>(1,735)</u>	<u>(2,650)</u>	<u>(915)</u>			
204 Wannock Office						
1032 Rental Income-Wannock Office	0	50	50			
Wannock Office :- Income	<u>0</u>	<u>50</u>	<u>50</u>			<u>0</u>
4190 Wannock Office Electriictly	513	480	(33)		(33)	
4192 Wannock Office Sewage	709	220	(489)		(489)	
4193 Wannock Office Council Tax	2,181	0	(2,181)		(2,181)	
4195 Wannock Office Maintenance	0	50	50		50	
4196 Wannock Office Fire Precaution	0	100	100		100	
Wannock Office :- Indirect Expenditure	<u>3,403</u>	<u>850</u>	<u>(2,553)</u>	<u>0</u>	<u>(2,553)</u>	<u>0</u>
Net Income over Expenditure	<u>(3,403)</u>	<u>(800)</u>	<u>2,603</u>			
205 High Street Toilets						
1035 High St Toilets Community Sche	309	1,000	692			
High Street Toilets :- Income	<u>309</u>	<u>1,000</u>	<u>692</u>			<u>0</u>
4500 Toilets High St - Cleaning	2,604	6,500	3,896		3,896	
4501 Toilets High St - Maintenance	288	650	362		362	
4502 Toilets High St - Electricity	313	400	87		87	

Detailed Income & Expenditure by Budget Heading 02/09/2019

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4503 Toilets High St - Water & Sewe	461	700	239		239	
4504 Toilets High St - Other	94	600	506		506	
4505 Toilets High St - Non Domestic	603	1,200	597		597	
High Street Toilets :- Indirect Expenditure	<u>4,363</u>	<u>10,050</u>	<u>5,687</u>	<u>0</u>	<u>5,687</u>	<u>0</u>
Net Income over Expenditure	<u>(4,054)</u>	<u>(9,050)</u>	<u>(4,996)</u>			
<u>301 Town Centre and Community Safe</u>						
4201 CCTV costs	1,666	2,800	1,134		1,134	988
wn Centre and Community Safe :- Indirect Expenditure	<u>1,666</u>	<u>2,800</u>	<u>1,134</u>	<u>0</u>	<u>1,134</u>	<u>988</u>
Net Expenditure	<u>(1,666)</u>	<u>(2,800)</u>	<u>(1,134)</u>			
6000 plus Transfer from EMR	988					
Movement to/(from) Gen Reserve	<u>(678)</u>					
<u>302 Recreation Grounds</u>						
1022 Brightling Road lease	0	120	120			
1050 Insurance Refunds/claim rebate	383	0	(383)			
1060 Miscellaneous Income	2,178	0	(2,178)			
Recreation Grounds :- Income	<u>2,561</u>	<u>120</u>	<u>(2,441)</u>			<u>0</u>
4220 General Maintenance	9,528	9,000	(528)		(528)	32
4221 Recreation ground - water	0	336	336		336	
4223 Grounds Maintenance	3,663	8,000	4,337		4,337	
4224 Travel Costs re playgrounds	0	800	800		800	
4230 Skate Park	3,240	6,000	2,760		2,760	
4235 Toilets	2,604	7,000	4,396		4,396	
4238 Litter Bins	0	2,500	2,500		2,500	
4240 Oakleaf Lease Charges	150	150	0		0	
4241 Dog Bins	625	2,500	1,875		1,875	
4242 Playground Equipment	1,584	2,800	1,216		1,216	9,441
4243 Safety Inspections	745	1,500	756		756	
Recreation Grounds :- Indirect Expenditure	<u>22,139</u>	<u>40,586</u>	<u>18,447</u>	<u>0</u>	<u>18,447</u>	<u>9,473</u>
Net Income over Expenditure	<u>(19,578)</u>	<u>(40,466)</u>	<u>(20,888)</u>			
6000 plus Transfer from EMR	9,473					
Movement to/(from) Gen Reserve	<u>(10,105)</u>					

Detailed Income & Expenditure by Budget Heading 02/09/2019

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
303 Highways						
1051 Urban Grasscutting Income	3,362	3,300	(62)			
Highways :- Income	<u>3,362</u>	<u>3,300</u>	<u>(62)</u>			<u>0</u>
4253 Highways litter bins	375	0	(375)		(375)	
4256 Urban grasscutting	12,825	22,000	9,175		9,175	
4257 Bench provisions - highways	1,180	0	(1,180)		(1,180)	
4258 Flower Beds	4,601	6,000	1,399		1,399	
4259 Council Gardens - office	650	650	0		0	
Highways :- Indirect Expenditure	<u>19,631</u>	<u>28,650</u>	<u>9,019</u>	<u>0</u>	<u>9,019</u>	<u>0</u>
Net Income over Expenditure	<u>(16,269)</u>	<u>(25,350)</u>	<u>(9,081)</u>			
304 Allotments						
1070 Allotment Fees	187	1,150	963			
1072 Gosford Way Allotments	0	171	171			
Allotments :- Income	<u>187</u>	<u>1,321</u>	<u>1,134</u>			<u>0</u>
4270 Allotments - maintenance	430	550	120		120	
4271 Allotments - improvements	300	200	(100)		(100)	
4272 Allotments - water	555	550	(5)		(5)	
4273 Allotment - rent of land Gosfo	0	171	171		171	
Allotments :- Indirect Expenditure	<u>1,285</u>	<u>1,471</u>	<u>186</u>	<u>0</u>	<u>186</u>	<u>0</u>
Net Income over Expenditure	<u>(1,098)</u>	<u>(150)</u>	<u>948</u>			
305 Street Lighting						
1050 Insurance Refunds/claim rebate	950	0	(950)			
Street Lighting :- Income	<u>950</u>	<u>0</u>	<u>(950)</u>			<u>0</u>
4280 Street Light - energy	0	8,500	8,500		8,500	
4281 Street Light - Maintenance	0	9,500	9,500		9,500	
4282 Street Light - new works/impro	1,200	51,000	49,800		49,800	
4286 Christmas decorations	(200)	11,000	11,200		11,200	
Street Lighting :- Indirect Expenditure	<u>1,000</u>	<u>80,000</u>	<u>79,000</u>	<u>0</u>	<u>79,000</u>	<u>0</u>
Net Income over Expenditure	<u>(50)</u>	<u>(80,000)</u>	<u>(79,950)</u>			
306 Prize and Prize Giving						
4096 Remembrance Wreath	0	30	30		30	
Prize and Prize Giving :- Indirect Expenditure	<u>0</u>	<u>30</u>	<u>30</u>	<u>0</u>	<u>30</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(30)</u>	<u>(30)</u>			

Detailed Income & Expenditure by Budget Heading 02/09/2019

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
307 The Polegate Partnership						
1040 SponsorFlower Beds Hailsham Rd	0	1,000	1,000			
The Polegate Partnership :- Income	<u>0</u>	<u>1,000</u>	<u>1,000</u>			<u>0</u>
4306 Replace Hailsham Rd Beds	170	510	340		340	
4307 Hailsham Flowers Maintenance	205	490	285		285	
The Polegate Partnership :- Indirect Expenditure	<u>375</u>	<u>1,000</u>	<u>625</u>	<u>0</u>	<u>625</u>	<u>0</u>
Net Income over Expenditure	<u>(375)</u>	<u>0</u>	<u>375</u>			
401 The Planning Committee						
4320 Planning Committee - Halls	11	200	189		189	
The Planning Committee :- Indirect Expenditure	<u>11</u>	<u>200</u>	<u>189</u>	<u>0</u>	<u>189</u>	<u>0</u>
Net Expenditure	<u>(11)</u>	<u>(200)</u>	<u>(189)</u>			
Grand Totals:- Income	379,616	349,030	(30,586)			
Expenditure	91,867	234,071	142,204	5,500	136,704	
Net Income over Expenditure	<u>287,749</u>	<u>114,959</u>	<u>(172,790)</u>			
plus Transfer from EMR	10,461					
less Transfer to EMR	30,730					
Movement to/(from) Gen Reserve	<u>267,479</u>					

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
105	VAT Control			8,692.32	
200	Current/Business Premium			607,903.23	
201	Tracker Account			127,873.18	
202	Staff Salaries Cash Book			7,022.46	
210	Petty Cash			200.00	
310	General reserves				177,387.01
320	Council Office Mntce Fund				22,115.00
322	Town Election/Poll/Referendum				16,657.00
324	Elections Fund				25,483.00
328	Office IT Equipment Reserve				124.10
329	Other Office Equipment				327.96
331	Brightling Reserve				19.21
334	Town Focal Enhancemt Reserve				592.20
335	Street Lights Reserve				130,793.00
336	Legals/fencing re s/water				6,000.00
337	High Street Toilets Reserve				14,284.00
338	Hailsham Beds Reserve				1,401.00
339	Office Alterations Reserve				26,165.00
341	Staff - Consultant/Temporary				1,458.40
345	Flower Bulbs EMR				1,565.00
346	Neighbourhood Plan				15,000.00
347	CCTV reserve				3,344.00
348	Consultation/Newsletter				1,003.00
349	CIL funds				35,919.89
350	Picnic Benches				788.00
351	Skate Park				4,795.00
352	Overtime				1,036.27
353	Polegate Community Library				51,000.00
560	Deposits Held				3,830.00
1000	Hire of Chamber	201	Council Offices		380.00
1005	51 High Street Rent R'ved	202	51 High Street		330.00
1006	Mayor's Charity Fund	103	Town Councillors		205.65
1009	Bank Loyalty Discount	102	Administration		112.66
1010	Investment Income	104	General Administration		866.19
1030	Rental Income-Pavilion	203	The Pavilion		623.33
1035	High St Toilets Community Sche	205	High Street Toilets		308.50
1050	Insurance Refunds/claim rebate	302	Recreation Grounds		383.00
1050	Insurance Refunds/claim rebate	305	Street Lighting		950.36
1051	Urban Grasscutting Income	303	Highways		3,362.00
1060	Miscellaneous Income	201	Council Offices		1,000.00
1060	Miscellaneous Income	302	Recreation Grounds		2,178.00
1063	CIL funds from developers	104	General Administration		30,730.31

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
1070	Allotment Fees	304	Allotments		186.82
1076	Precept	104	General Administration		334,971.00
1080	Grants Received	104	General Administration		3,028.00
4000	Town Clerk	101	Employee costs	20,380.02	
4001	Administration Assistant	101	Employee costs	5,374.18	
4002	Handyman/Groundsman	101	Employee costs	5,080.38	
4003	Litter Picker	101	Employee costs	4,789.20	
4004	Cleaner/keyholder	101	Employee costs	1,993.44	
4005	Overtime	101	Employee costs	3,396.09	
4007	NI (ER's)	101	Employee costs	3,303.18	
4008	Pension ER's contributions	101	Employee costs	173.58	
4010	Internal Auditor	101	Employee costs		298.20
4011	Administrative Asst/Ctee Clerk	101	Employee costs	5,407.85	
4012	Finance Assistant	101	Employee costs	5,392.38	
4014	Consultancy/Locum Clerk	101	Employee costs	1,390.20	
4015	Travelling expenses (parks)	101	Employee costs	183.74	
4016	Training Exps inc course fees	101	Employee costs	310.00	
4030	Postage	102	Administration	163.75	
4031	Stationery	102	Administration	612.58	
4032	Photocopier copy charges	102	Administration	956.68	
4036	Office IT equipment	102	Administration	2,080.80	
4037	Website	102	Administration	350.00	
4039	Legal fees	102	Administration	4,243.75	
4040	Audit Fees	102	Administration	800.00	
4043	Insurance Premiums	102	Administration	4,073.05	
4045	Subscriptions	102	Administration	4,737.96	
4046	Publications	102	Administration	107.99	
4049	Tree Works	102	Administration		400.00
4053	Refreshments	102	Administration	26.90	
4056	Bank/Barclaycard charges	102	Administration	397.04	
4059	First Aid	102	Administration	14.00	
4063	Hire of Halls	102	Administration	41.00	
4069	Office telephones	102	Administration	717.13	
4070	Broadband/Internet	102	Administration	267.80	
4071	IT Services	102	Administration	127.77	
4090	Councillors' allowances	103	Town Councillors	3,264.12	
4091	Councillors' expenses	103	Town Councillors	76.54	
4092	Councillors' training	103	Town Councillors	350.00	
4093	Mayor's allowance Civic Duties	103	Town Councillors	414.28	
4095	Mayor's Fund Raising Charity	103	Town Councillors	164.65	
4105	Finance Software	104	General Administration	377.30	
4130	Council Tax	201	Council Offices	3,976.50	

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4131	Electricity	201	Council Offices	1,378.84	
4132	Water charges	201	Council Offices	180.69	
4136	Photocopier - lease	201	Council Offices	401.08	
4139	Window Cleaning	201	Council Offices	84.00	
4140	Alarm Maintenance	201	Council Offices	208.00	
4142	Other Maintenance	201	Council Offices	350.00	
4146	Other Office Equipment	201	Council Offices	1,079.61	
4154	Housekeeping Sanitary bins 49	201	Council Offices	76.20	
4155	Refuse Collecting	201	Council Offices	276.98	
4162	PWLB - Capital	201	Council Offices	1,943.02	
4163	PWLB- Interest	201	Council Offices	843.58	
4170	51 High Street - expenditure	202	51 High Street	872.24	
4180	Pavilion Electricity	203	The Pavilion	1,298.83	
4181	Pavilion water	203	The Pavilion	492.80	
4182	Pavilion sewerage	203	The Pavilion	308.12	
4187	Pavilion - Refuse	203	The Pavilion	258.18	
4190	Wannock Office Electricity	204	Wannock Office	513.03	
4192	Wannock Office Sewage	204	Wannock Office	708.87	
4193	Wannock Office Council Tax	204	Wannock Office	2,181.40	
4201	CCTV costs	301	Town Centre and Community Safe	1,666.29	
4220	General Maintenance	302	Recreation Grounds	9,527.94	
4223	Grounds Maintenance	302	Recreation Grounds	3,663.34	
4230	Skate Park	302	Recreation Grounds	3,240.00	
4235	Toilets	302	Recreation Grounds	2,604.20	
4240	Oakleaf Lease Charges	302	Recreation Grounds	150.00	
4241	Dog Bins	302	Recreation Grounds	625.00	
4242	Playground Equipment	302	Recreation Grounds	1,583.94	
4243	Safety Inspections	302	Recreation Grounds	744.50	
4253	Highways litter bins	303	Highways	375.00	
4256	Urban grasscutting	303	Highways	12,825.00	
4257	Bench provisions - highways	303	Highways	1,179.59	
4258	Flower Beds	303	Highways	4,601.17	
4259	Council Gardens - office	303	Highways	650.00	
4270	Allotments - maintenance	304	Allotments	430.00	
4271	Allotments - improvements	304	Allotments	300.00	
4272	Allotments - water	304	Allotments	555.11	
4282	Street Light - new works/impro	305	Street Lighting	1,200.36	
4286	Christmas decorations	305	Street Lighting		200.00
4306	Replace Hailsham Rd Beds	307	The Polegate Partnership	170.00	
4307	Hailsham Flowers Maintenance	307	The Polegate Partnership	204.92	
4320	Planning Committee - Halls	401	The Planning Committee	11.00	
4500	Toilets High St - Cleaning	205	High Street Toilets	2,604.20	

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4501	Toilets High St - Maintenance	205	High Street Toilets	288.15	
4502	Toilets High St - Electricity	205	High Street Toilets	313.42	
4503	Toilets High St - Water & Sewe	205	High Street Toilets	460.58	
4504	Toilets High St - Other	205	High Street Toilets	93.90	
4505	Toilets High St - Non Domestic	205	High Street Toilets	602.55	
6000	Transfer from EMR	301	Town Centre and Community Safe		988.00
6000	Transfer from EMR	302	Recreation Grounds		9,472.59
6001	Transfer to EMR	104	General Administration	30,730.00	
Trial Balance Totals :				932,062.65	932,062.65
Difference				0.00	

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 Council Office Mntce Fund	22,115.00		22,115.00
321 Recreation Fund	0.00		0.00
322 Town Election/Poll/Referendum	16,657.00		16,657.00
323 Polegate Town Map Fund	0.00		0.00
324 Elections Fund	25,483.00		25,483.00
325 Pavilion Refurbishment Fund	0.00		0.00
326 Youth Shelter Reserve	0.00		0.00
328 Office IT Equipment Reserve	124.10		124.10
329 Other Office Equipment	327.96		327.96
330 Crossing Patrol Reserve	0.00		0.00
331 Brightling Reserve	19.21		19.21
332 Bus shelter reserve	0.00		0.00
333 Diamond Jubilee Reserve	0.00		0.00
334 Town Focal Enhancemt Reserve	592.20		592.20
335 Street Lights Reserve	164,793.00	-34,000.00	130,793.00
336 Legals/fencing re s/water	6,000.00		6,000.00
337 High Street Toilets Reserve	14,284.00		14,284.00
338 Hailsham Beds Reserve	1,401.00		1,401.00
339 Office Alterations Reserve	26,165.00		26,165.00
340 Guardian Court Crossing	0.00		0.00
341 Staff - Consultant/Temporary	1,458.40		1,458.40
342 Age Gym S106 funds Centre	5,340.46	-5,340.46	0.00
343 Tree Audit	31.89	-31.89	0.00
344 Play Equipment	11,957.00	-11,957.00	0.00
345 Flower Bulbs EMR	1,565.00		1,565.00
346 Neighbourhood Plan	15,000.00		15,000.00
347 CCTV reserve	4,332.00	-988.00	3,344.00
348 Consultation/Newsletter	1,003.00		1,003.00
349 CIL funds	5,189.89	30,730.00	35,919.89
350 Picnic Benches	788.00		788.00
351 Skate Park	4,795.00		4,795.00
352 Overtime	1,036.27		1,036.27
353 Polegate Community Library	17,000.00	34,000.00	51,000.00
	347,458.38	12,412.65	359,871.03

<u>Source</u>	<u>Ledger</u>	<u>Ref No</u>	<u>Month</u>	<u>Code</u>	<u>Gross</u>	<u>Net</u>	<u>VAT</u>
Cashbook	1		4		178.98	178.98	0.00
Cashbook	1		5		704.10	704.10	0.00
Cashbook	1		6		516.34	516.34	0.00
Cashbook	2		6		95.55	95.55	0.00
		OUTPUT		Total Rate: E	1,494.97	1,494.97	0.00
Cashbook	1		5		100.00	83.33	16.67
		OUTPUT		Total Rate: S	100.00	83.33	16.67
Cashbook	1		4		140.88	140.88	0.00
Cashbook	1		5		849.44	849.44	0.00
Cashbook	1		6		121.96	121.96	0.00
Cashbook	3		6		9.30	9.30	0.00
		INPUT		Total Rate: E	1,121.58	1,121.58	0.00
Cashbook	1		4		372.12	354.39	17.73
Cashbook	1		6		81.12	77.25	3.87
		INPUT		Total Rate: LR	453.24	431.64	21.60
Cashbook	1		4		9,989.42	8,324.51	1,664.91
Cashbook	1		5		25,696.39	21,413.64	4,282.75
Cashbook	1		6		16,752.80	14,016.38	2,736.42
Cashbook	3		6		19.86	16.55	3.31
		INPUT		Total Rate: S	52,458.47	43,771.08	8,687.39
Cashbook	1		4		35.31	35.31	0.00
Cashbook	1		6		1,423.05	1,423.05	0.00
Cashbook	3		6		73.21	73.21	0.00
		INPUT		Total Rate: Z	1,531.57	1,531.57	0.00

Date: 18/10/2019

Polegate Town Council

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VAT Return: 01/07/2019 - 30/09/2019

User: SG

<u>Source</u>	<u>Ledger</u>	<u>Ref No</u>	<u>Month</u>	<u>Code</u>	<u>Gross</u>	<u>Net</u>	<u>VAT</u>
VAT Return Summary:				Total Outputs	1,594.97	1,578.30	16.67
				Total Inputs	55,564.86	46,855.87	8,708.99
VAT due on Sales			Box 1		16.67		
VAT due on ACQUISITIONS from EC Members			2		0.00		
Total VAT due			3		16.67		
VAT reclaimed on ALL INPUTS			4		8,708.99		
Net VAT to be RECLAIMED			5		8,692.32		
Total sales incl EC Members (Excl VAT)			6		1,578.00		
Total purchases incl EC Members(Excl VAT)			7		46,855.00		
Total sales to EC Members(Excl VAT)			8		0.00		
Total purchases from EC Members(Excl VAT)			9		0.00	VAT on acquisitions from other EC States	0.00

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Polegate Town Council

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Journal Detail

User: JO

Date 02/09/2019 Month No: 6 Current Period Journal Ref: 460

<u>A/c</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
344	Play Equipment	0		Play Park oakleaf miscode	7,856.76	
4242	Playground Equipment	302	Recreation Grounds	Play Park oakleaf miscode		7,856.76

Narrative: Should have been offset against the EMR to clear the reserve at the time of the transaction. Journal corrects this. 16/10/19

Journal Totals	7,856.76	7,856.76
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Date		02/09/2019	Month No: 6	Current Period	Journal Ref: 461		
<u>A/c</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>	
4235	Toilets	302	Recreation Grounds	Miscode		20.28	
4154	Housekeeping Sanitary bins 49	201	Council Offices	Miscode	20.28		
4235	Toilets	302	Recreation Grounds	Miscode		20.28	
4154	Housekeeping Sanitary bins 49	201	Council Offices	Miscode	20.28		
Narrative: Miscoded correction. 17/10/19					Journal Totals	40.56	40.56

Date 02/09/2019 Month No: 6 Current Period Journal Ref: 458

<u>A/c</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
4041	Consultancy	102	Administration	Miscode		766.90
4014	Consultancy/Locum Clerk	101	Employee costs	Miscode	766.90	
Narrative: Typo miscode						
Journal Totals					766.90	766.90

Date 02/09/2019 **Month No:** 6 **Current Period** **Journal Ref:** 459

<u>A/c</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>	
4096	Remembrance Wreath	306	Prize and Prize Giving	MAYors allowance dieppe raid		25.00	
4093	Mayor's allowance Civic Duties	103	Town Councillors	MAYors allowance dieppe raid	25.00		
Narrative: This wreath was for the Dieppe raid from the mayors allowance.					Journal Totals	25.00	25.00

End Oct 2019

10/10/2019

Polegate Town Council

FC

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12:42

Journal Detail

User: JO

Date 02/09/2019 Month No: 6 Current Period Journal Ref: 457

<u>A/c</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>	
335	Street Lights Reserve	0		transfer to library EMR 353	34,000.00		
353	Polegate Community Library	0		transfer to library EMR 353		34,000.00	
Narrative: Council resolved 30 sept to transfer all of the reserve already set aside from the Street lighting emr to the library EMR for the remaining 2 years. (£17,000 per year x 2 as one already transferred)					Journal Totals	34,000.00	34,000.00


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Our Ref: MARK/POL001

 Mrs J Ognjanovic
 Polegate Town Council
 49 High Street
 Polegate
 East Sussex
 BN26 6AL

2 September 2019

Dear Jo

Re: Polegate Town Council
Interim Internal Audit Year Ended 31st March 2020

Following completion of our interim internal audit on the 2 September 2019 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the table at the end of the report. Any recommendations from the previous interim visit have been updated in the table at the end of the report.**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Interim Audit – Summary Findings

At the interim visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations and Standing Orders
- Review of the risk assessments
- Review of the budgeting process
- Proper bookkeeping – review of the use of the accounts package
- Compliance with regulations

It is our opinion that the systems and internal procedures at Polegate Town Council are very well established, regulated and followed. The Clerk is very experienced and ensures the council follows best practice regulations and has overseen changes to the internal procedures as regulations and technologies have changed to maintain compliance.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose. I would like to thank Jo and her team for their

assistance and whilst my report contains recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

A. BOOKS OF ACCOUNT (INTERIM AND FINAL AUDIT)

Interim Audit

The Council continues to use RBS as a day to day accounting package, this is a well-established industry specific package and I make no recommendation to change. The system is used daily to report on and record the financial transactions of the Council. There are three users with their own individual logons – the Clerk, Finance Assistant and Admin Committee Clerk.

Each month, an accounting information pack containing trial balance, income and expenditure showing budgets, bank reconciliations for all accounts, earmarked reserves analysis and other documents as required is produced and circulated. Council minutes show evidence of the information being noted and considered by Council. This is a clear and easy to follow system and I make no recommendation to change in this process.

The Council gives authority to spend via the annual budget process and this was minuted and approved in accordance with regulations. I tested a sample of expenditure transactions and for each transaction I was able to confirm proper authorisation and evidence via invoices, cheque book stubs and payment lists as reported to Council.

The Council is VAT registered and using the RBS system has appropriate software in place for the Making Tax Digital (MTD) change due in October 2019.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

As at the interim audit, I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)

Interim Audit

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit
External auditors report for 2018/19 has just been received by the Clerk and is not qualified. This will be reported to Council at the next appropriate meeting. Evidence was also noted in the minutes of the internal auditor's report being reviewed and accepted.

Confirm by sample testing that councillors sign statutory office forms
I confirmed by sample testing that Councillors sign "Acceptance of Office" forms and register of members interests, in line with regulations, and that the Mayor has signed an acceptance of Mayor's role form. Hard copy paperwork is logically filed and easy to retrieve. Declarations of interest are posted to the Council website.

Confirm that the council is compliant with the relevant transparency code
To be tested at final audit.

Confirm that the council is compliant with the GDPR
To be tested at final audit.

Check that agendas for meetings are published giving 3 clear days' notice
The Clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas.

Check the draft minutes of the last meeting(s) are on the council's website

Draft and final minutes are uploaded to the council website. Where minutes are in draft format, these are clearly annotated as such.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The standing orders are based on the NALC model and were last updated on 20th May 2019.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial regulations are based on the NALC model and were last updated on 20th May 2019. The Clerk is aware of the recent July 2019 model version and will base any future changes on this version.

Check that the council's Financial Regulations are being routinely followed

Financial Regulation 2 deals with bank reconciliations. The council is performing a monthly bank reconciliation for all accounts and this is minuted in accordance with regulations and properly signed by a councillor, along with the bank statement.

Financial Regulation 4 deals with authority to spend. The council has thresholds in place at which authorisations to spend must be obtained as follows:

- The council for all items over £5,000 unless specifically resolved otherwise;
- A duly delegated committee of the council for items over £5,000; or
- The Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £5,000 or as otherwise resolved by council.

The Clerk is given a wide range of delegated powers, and these are clearly annotated in either Council minutes or other authorisations. A detailed scheme of delegation is currently being developed to further formalise these arrangements. **I would recommend the above thresholds are reviewed to provide a differential between items requiring authorisation by council (point 1) and committee (point 2) which are currently set at the same level.**

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations.

Financial Regulation 6 deals with making payments. The Clerk was able to demonstrate that invoices are properly received, appropriately date stamped, assigned to the correct expenditure code, entered onto the RBS accounting system, authorised at the appropriate council meeting and subsequently paid, predominately through the use of cheques which are signed by two councillors. I have no doubt this system is being robustly followed.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.12 per elector

To be tested during final audit.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place and these activities are clearly recorded in the minutes. I am under no doubt that council properly approves expenditure.

I am of the opinion the council is following its own regulations. At interim audit, I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for" has been met.

C. RISK MANAGEMENT AND INSURANCE (INTERIM AND FINAL AUDIT)

Interim Audit

The council's insurance documentation was reviewed and found that following the final audit last year, the fidelity guarantee limit has been raised from £250,000 to £1 million. This level will ensure that the balances held by the Council are properly covered. Other limits within the insurance for public liability and employee liability are set at standard levels which are appropriate for a council of this size.

The Council has detailed risk assessments in place that cover operational and financial risks and there is evidence of these being regularly reviewed and appropriately minuted.

At interim audit, I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these" has been met.

D. BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)

Interim Audit

The 2019-20 budget and precept setting process is set to commence during the next round of committee and council meetings. The council has a three year budget on RBS, and will use this as a guide during the budget setting process, making appropriate adjustments as required.

The current year's budget is regularly monitored and appears to be well managed. As at the date of the interim audit, the current year fund stood at circa. £84,000 with the second instalment of the precept still to be received.

The Council holds circa. £368,000 in earmarked reserves, although it is anticipated that this will reduce to circa. £80,000 - £100,000 by year end as various projects are completed. The council's general reserve stands at £157,000 which is marginally below the recommended 50% of precept, but of no significant concern.

A more thorough audit of the reserves will be completed at the final audit.

As at interim audit, I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate" has been met.

E. INCOME (INTERIM AND FINAL AUDIT)

Interim Audit

The first half of the precept was received in April 2019 along with the Council Tax Support Grant. Remittance advices for the amounts were provided and verified via bank statements, and the amounts have been processed to the correct RBS budget codes.

The council received a minimal amount of cash and/or cheques at the council offices, primarily for allotment rents and deposits. Receipts are provided and money is placed in the safe, and subsequently deposited with the bank usually within a week. If larger amounts are received, they are checked by two people and banked more frequently.

At interim audit, I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for" has been met.

F. PETTY CASH (INTERIM AUDIT)

The council has a petty cash float of £200. This was reviewed at the interim audit date, and it is clear this is used for small sundries and is not significant or material.

Petty cash is regularly balanced and confirmed to vouchers and receipts.

I am of the opinion the control objective of "Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for" has been met.

G. PAYROLL (INTERIM AND FINAL AUDIT)

Interim Audit

The Council uses an external firm to calculate and process the monthly payroll. I will carry out detailed testing of payroll at financial year end.

H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)

Interim Audit

The council has developed a detailed fixed asset register which included asset location and description and assets are correctly stated at historic or proxy cost. A column on the asset register is set up to show insurance value, and it may be of benefit to use this for some of the larger assets which have individual values on the insurance schedule.

The asset register total matches the amount entered on the AGAR last year, and my only suggestion would be to consider a summary page which may be of benefit to both councillors and any members of the public viewing the document.

At interim audit, I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained" has been met.

I. BANK AND CASH (INTERIM AND FINAL AUDIT)

Interim Audit

At the interim audit date the council had a reconciled bank position which has been signed in accordance with Financial Regulations. These are reported on a monthly basis to the Finance Committee and noted in the minutes. I have reviewed the most recent reconciliation and there were no outstanding payments beyond one month old.

At the interim audit, I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out" has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

To be tested at final audit.

K. TRUSTEESHIP (INTERIM AUDIT)

The council has no trusts.

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

To be tested at final audit.

Should you have any queries please do not hesitate to contact me.

Kind regards

Yours sincerely

A Beams

Andy Beams

Interim Audit - Points Forward from previous audit

Audit Point	Audit Findings	Council comments
The Council continues to use cheques for paying suppliers.	I recommend that a move to internet banking should be implemented in the new financial year, at which point Financial Regulations should be reviewed and amended as necessary.	Council is moving towards online banking in 2019-20. Financial Regulations allow online payments already.
Bank signatories	I also recommend that the Council contacts banks as part of this process, in order to get a schedule of all signatories on Council bank accounts, in order to check bank mandates recorded at bank are up to date.	The clerk has actioned this, all bank mandates have been obtained and checked.
Money cover is too low at £250K, Council cash at bank is much higher than this. The insurers should be contacted and cover increased.	The insurers should be contacted and cover increased.	This has been done and cover increased to £1 million.
Data is currently backed up to a NAS drive, with manual back up process to copy data to memory drives held up offsite. I recommend that the Council considers a cloud / remote back up process that automatically backs up data offsite.	The Council must review its data back-up arrangements	This has been completed and appropriate back-up is now in place.
I note that the Council holds all monies with Barclays Bank, and is not therefore making best use of cover offered by the Financial Services Compensation Scheme (£85K per financial institution)	I recommend that the Council reviews where it holds its cash and considers splitting funds between a number of institutions.	New bank accounts are currently being set up, although this has taken time due to delays at banks. The Clerk is aware of the €500,000 threshold for FSCS protection.

Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Authority to spend	I would recommend the above thresholds are reviewed to provide a differential between items requiring authorisation by council (point 1) and committee (point 2) which are currently set at the same level.	

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Polegate Town Council – ES0078**

1 Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

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

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

None.

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

19/08/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)