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Agenda No. 8

P & R Committee – 18th July 2017

6) Finance:

a. Report from Finance Officer

- All accounts and bank accounts reconciled up to 30th June 2017.
- Petty Cash is up to date and reconciled up to 30th June 2017.
- The 31st March 2017 Year End has now been completed.
- The Annual Return has been completed and sent to Grant Thornton for the External Audit.
- Our Internal Audit has now been completed with only a few recommendations.
- The card machine has now been set up, we can also take payments over the telephone and email.

b. To receive the current Committee budget statements

- See attached

c. To receive a report on investments

- £200,000 with Public Sector Deposit Fund
- £300,000 with Barclays Active Saver (£100,000 is Precept Funds that is gradually transferred to the Current Account as we need it)
- £101,858 with Lloyds Bank due to mature on 21st July 2017.
- £102,729 currently held in the Lloyds Current Account.
- I would like to suggest that the council invest £100,000 immediately with Lloyds for 12 months and invest another £100,000 in 6 months' time for 12 months, so we have balances maturing every 6 months.

d. VAT

- VAT Return was submitted for the period 01/01/2017 – 31/03/2017 and we have now received the VAT refund. Our next VAT Return is due on 7th August 2017 for the period 01/04/2017 – 30/06/2017.
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Saltash Town Council

Cover Sheet Budget Report - June 2017

Budget Report as at 30th June 2017						
	Received 2016/2017	Budgeted Income 2017/2018	From/to reserve	Received YTD 2017/18	Yet to Receive	
Income						
Burial Board : St. Stephen's	£ 8,850	£ 6,180	£ -	£ 1,890	-£ 4,350	
Burial Authority : Churchtown	£ 8,595	£ 10,000	£ -	£ 2,225	-£ 7,775	
Services Committee	£ 4,956	£ 18,575	£ -	£ 5,616	-£ 12,959	
P&R Property	£ 7,632	£ 9,220	£ -	£ 1,976	-£ 7,244	
P&R General	£ 4,124	£ 2,900	£ -	£ 121	-£ 2,779	
P&R Office	£ -	£ -	£ -	£ -	£ -	
Staffing	£ -	£ -	£ -	£ -	£ -	
Total	£ 34,158	£ 46,875	£ -	£ 11,767	-£ 35,108	
Expenditure						
	Spend 2016/2017	Budget 2017/2018	From/to reserve	Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend
Burial Board : St. Stephen's	£ 1,144	£ 6,340	£ -	£ 419	£ 5,921	£ 5,921
Burial Authority : Churchtown	£ 23,480	£ 24,730	£ -	£ 67	£ 24,663	£ 24,663
Services Committee	£ 73,249	£ 111,635	£ -	£ 8,812	£ 102,823	£ 100,385
P&R Property	£ 18,609	£ 29,275	£ -	£ 11,415	£ 17,859	£ 17,828
P&R General	£ 83,382	£ 106,057	£ -	£ 4,826	£ 101,231	£ 94,867
P&R Office	£ 15,141	£ 16,980	£ -	£ 7,142	£ 9,838	£ 9,838
Staffing	£ 202,866	£ 241,932	£ -	£ 54,063	£ 187,869	£ 187,800
Total	£ 417,871	£ 536,949	£ -	£ 86,745	£ 450,203	£ 441,302
EMF expenditure						
	EMF b/f 2016/17	Budget 2017/2018	From/to reserve	Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend
Burial Board : St. Stephen's	£ 10,300	£ 50,250	£ 30,000	£ -	£ 30,550	£ 30,550
Burial Authority : Churchtown	£ 16,064	£ 2,500	£ -	£ -	£ 18,564	£ 18,564
Services Committee	£ 178,237	£ 36,650	£ 30,000	£ 13,496	£ 171,391	£ 165,561
P&R Property	£ 56,065	£ 34,290	£ 60,000	£ 132,213	£ 18,142	£ 16,819
P&R General	£ 50,344	£ 21,000	£ -	£ 1,794	£ 69,550	£ 64,600
P&R Office	£ 1,761	£ 2,500	£ -	£ 675	£ 3,586	£ 3,586
Staffing	£ 14,961	£ -	£ -	£ -	£ 14,961	£ 14,961
Total EMF expenditure	£ 327,732	£ 147,190	£ -	£ 148,178	£ 326,744	£ 314,640
Grand Total	£ 745,603	£ 684,139	£ -	£ 234,923	£ 776,947	£ 755,943
STC Funds @ 30th June 2017				BALANCE	ESTIMATED INTEREST	MATURITY DATE
Barclays Current Account				£ 122,715		
Barclays Active Saver				£ 300,000		
Lloyds Current Account				£ 102,729		
Lloyds Investment - 12 months 1.05% pa				£ 101,857	£ 1,070	21/07/2017
Public Sector Deposit Fund - CCLA				£ 200,000	£ -	
Total				£ 827,301	£ 1,070	

Saltash Town Council Public reports pack Meeting: Policy & Resources Committee
Date: 18.07.17.

Saltash Town Council

Burial Board - St. Stephens - Budget Report - June 2017

Code	Income Description	Received 2016/17		Budgeted Income 2017/18		Received YTD 2017/18	Yet to Receive		Comments
	Income								
4600	Cemetery Fees	8,850		6,180		1,830	- 4,350		
4613	Memorial Bench Income	-		-		-	-		
	Total Income	8,850		6,180		1,830	- 4,350		
Code	Expenditure Description	Spend 2016/17		Budget 2017/18		Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
6100	Petrol	422		700		181	519	519	
6101	Machinery Maintenance Costs	234		1,000		-	1,000	1,000	
6102	Refuse Disposal Sacks	37		170		-	170	170	
6103	Health & Safety	-		250		-	250	250	
6104	General Site Maintenance	323		900		18	882	882	
6105	Fire Extinguishers	-		100		-	100	100	
6106	Miscellaneous Costs	15		170		-	170	170	
6107	Hand Tool Costs	-		50		-	50	50	
6108	Tree Survey & Tree Maintenance	113		3,000		220	2,780	2,780	
6109	Memorial Bench (Expenditure)	-		-		-	-	-	
	Total Expenditure	1,144		6,340		419	5,921	5,921	
Code	Earmarked Reserves (EMF)	Spend 2016/2017	Balance B/F	Budget 2017/18	From/to reserve 2017/18	Spend YTD 2017/18	Funds Available to date	Funds Available after Planned Spend	Comments
6170	EMF Repairs to Cemetery Wall	4,445	5,120	50,000	- 30,000	-	25,120	25,120	£50,000 (Cemetery Wall)
6171	EMF Grave Restoration	320	4,680	-	-	-	4,680	4,680	
6172	EMF War Memorial (St. Stephens)	-	500	250	-	-	750	750	
	Total EMFs	4,765	10,300	50,250	- 30,000	-	30,550	30,550	
	Grand Total	5,909	10,300	56,590		419	36,471	36,471	

Code	Income Description	Received 2016/17		Budgeted Income 2017/18		Received YTD 2017/18	Yet to Receive		Comments
	Income								
4612	Cemetery Fees	8,595		10,000		2,225	- 7,775		
4614	Memorial Bench Income	-		-		-	-		
	Total Income	8,595	-	10,000		2,225	- 7,775		
Code	Expenditure Description	Spend 2016/17		Budget 2017/18		Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
6000	Petrol	200		300		-	300	300	
6001	Machinery Maintenance Costs	261		300		-	300	300	
6002	Refuse Disposal Sacks	37		50		-	50	50	
6003	Health & Safety	60		100		-	100	100	
6004	General Site Maintenance	1,223		1,000		36	964	964	
6005	Fire Extinguishers	-		50		-	50	50	
6006	Miscellaneous Costs	-		100		-	100	100	
6007	Hand Tools Costs	25		100		-	100	100	
6008	Tree Survey & Tree Maintenance	-		650		-	650	650	
6009	Electricity Costs	145		250		31	219	219	
6010	PWLB Loan Repayment & Interest	21,385		21,385		-	21,385	21,385	
6011	Water	-		300		-	300	300	
6012	Memorial Bench (Expenditure)	-		-		-	-	-	
6013	Security Alarm Maintenance	145		145		-	145	145	
	Total Expenditure	23,480		24,730		67	24,663	24,663	
Code	Ear Marked Reserves (EMF)	Spend 2016/2017	Balance B/F	Budget 2017/18	From/to reserve 2017/18	Actual Spend YTD 2017/18	Funds Available to date	Funds Available after Planned Spend	Comments
6070	EMF Churchtown Cemetery Capital Works	4,782	9,495	-			9,495	9,495	Including Churchtown Water Pipe Brackets Work (£1500)
6071	EMF Replace Machinery & Equipment	8,694	4,459	2,500			6,959	6,959	
6072	EMF Burial Administration	495	2,110	-			2,110	2,110	
	Total EMFs	13,971	16,064	2,500	-	-	18,564	18,564	
	Grand Totals	37,451	16,064	27,230	-	67	43,227	43,227	

Saltash Town Council

Services Committee Budget Report June 2017

Code	Income Description	Received 2016/17	Budgeted Income 2017/18	Received YTD 2017/18	Yet to Receive	Comments			
4500	Allotment Income	2,760	2,500	-	- 2,500				
4510	Public Footpath Grant	1,038	1,000	414	- 586				
4311	Miscellaneous Income	1,157	75	785	-				
4521	Waterfront Income	-	15,000	4,416	- 10,584				
	Total Income	4,956	18,575	5,616	- 13,669				
Code	Expenditure Description	Spend 2016/17	Budget 2017/18	From/to reserve 2017/18	Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments	
6500	Environment	-	8,000	-	-	8,000	8,000	£5,000 (Erihaoad Cutting) £3,000 (Budget)	
6501	Highways Weed Control	9,923	13,500	-	-	13,500	13,500	3 applications	
6502	Civic Christmas Event	6,553	500	-	-	500	500		
6503	Allotments	786	1,605	-	180	1,425	1,205		
6504	Street Furniture (Maintenance)	1,319	3,000	-	28	2,972	2,972		
6505	Street Lighting	696	550	-	95	645	645	Accruals 2016-2017	
6506	Grounds Maintenance & Watering	20,879	23,000	-	6,449	16,551	15,128		
6507	Community Toilet Scheme	800	1,600	-	-	1,600	1,600		
6508	Public Toilets (Operational Costs)	22,100	30,000	-	818	29,182	29,182	£10,000 (Bole Vue) £10,000 (Waterside) £10,000 (Longstone)	
6509	Miscellaneous	10	115	-	-	115	115		
6510	Trailer (Repair & Maintenance)	516	1,020	-	-	1,020	1,020		
6511	Tourism & Signage	310	2,095	-	170	1,925	1,925		
6512	Bus Shelters (Maintenance)	110	600	-	-	600	600	£600 (Window Cleaning)	
6513	Twinning	31	110	-	-	110	110		
6514	Town Leaflets/Reprinting	20	1,075	-	-	1,075	1,075		
6515	Festive Lights Maintenance & Electricity	419	1,565	-	84	1,481	1,481		
6516	Road Safety Grant	200	200	-	-	200	200		
6517	Cross & Elwell Woods (Maintenance)	634	1,570	-	247	1,323	909		
6518	Highways Training & Equipment	-	2,000	-	-	2,000	2,000		
6519	Flags & Bunting	1,186	1,530	-	185	1,345	1,345		
6520	Community Payback Scheme	4,107	5,000	-	747	4,253	4,253		
6521	Pillmere Estate (Maintenance)	-	6,000	-	-	6,000	5,620		
6522	Waterfront (Maintenance Costs)	2,650	5,000	-	-	5,000	5,000		
6523	Public Footpaths & Bridleways	-	2,000	-	-	2,000	2,000		
	Total Expenditure	73,249	111,635	-	8,812	102,823	100,385		
Code	Earmarked Reserve (EMF)	Spend 2016/2017	Balance B/F	Budget 2017/18	From/to reserve 2017/18	Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
6570	EMF Notice Boards (Repair & Replace)	822	4,330	-	-	7	4,323	4,323	
6571	EMF Saltash Recreation Areas	-	26,740	-	- 10,000	-	16,740	16,740	
6572	EMF Festive Lights	2,507	29,872	6,000	-	1,300	34,572	34,572	£6566 (Waterside Lights) £29166 (Town Lights)
6573	EMF Public Art and Maintenance	2,770	7,230	5,000	- 5,000	2,290	4,940	4,940	£5000 (Saltmill etc.) £5000 (Carkool)
6574	EMF Salt Bins	-	19,422	-	- 10,000	-	9,422	9,422	
6575	EMF Street Furniture (New and Replace)	-	7,000	3,000	-	-	10,000	10,000	
6576	EMF Disused Toilets Repair/H&S	-	5,000	-	-	-	5,000	5,000	
6577	EMF Pillmere Estate (Capital Works)	5,950	7,050	8,000	-	3,840	11,210	11,210	£12000 (Allotment & Capital Works)
6578	EMF Waterfront (Capital Works)	175	37,625	12,650	-	3,202	47,073	41,243	£460 (Consultancy ONLY)
6579	EMF Bus Shelter Installation	-	10,000	-	- 5,000	-	5,000	5,000	£10,000 (1 new bus shelter)
6580	EMF Public Toilets	16,707	20,133	-	-	147	19,986	19,986	£5500 (5 year Repair Programme Figures - Waterside)
6581	EMF Christmas Festival Support Fund	-	1,125	-	-	-	1,125	1,125	
6582	EMF Town War Memorial	-	-	2,000	-	-	2,000	2,000	
6583	EMF Funds for Works Approved in 2016/17	-	2,710	-	-	2,710	-	-	£720 (Memorial Peace Garden) £1990 (Landscaping - Coop Car Park)
	Total EMF	28,931	178,237	36,650	- 30,000	13,496	171,391	165,561	
	Grand Total	102,180	178,237	148,285	- 30,000	22,308	274,213	265,946	

Saltash Town Council

F&R Property - Budget Report - June 2017

Code	Income Description	Received 2016/17		Budgeted Income 2017/18		Received YTD 2017/18	Yet to Receive		Comments
4200	Guildhall - Bookings	7,227		8,900		1,918	- 6,982		
4201	Guildhall - Refreshments Income	308		250		45	- 205		
4202	Guildhall - Piano Bookings	10		20		10	- 10		
4204	Guildhall - Photocopying Income	29		50		3	- 47		
4206	Miscellaneous Property Income	58		-		-	-		
	Total Income	7,632		9,220		1,976	- 7,244		
Code	Expenditure Description	Spend 2016/17		Budget 2017/18		Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
6400	Rates - Guildhall	6,897		7,500		7,387	113	113	
6401	Water Rates - Guildhall	547		950		121	829	829	
6402	Gas - Guildhall	2,415		3,100		828	2,272	2,272	
6403	Electricity - Guildhall	2,956		4,600		822	3,778	3,778	
6404	Fire & Security Alarm - Guildhall	674		1,000		711	289	289	
6405	Fire Extinguishers - Guildhall	351		770		128	642	642	
6406	Window Cleaning - Guildhall	495		600		90	510	510	
6407	Refuse Collection - Guildhall	765		1,000		100	900	900	
6408	Cleaning Materials & Equipment - Guildhall	588		650		198	452	420	
6409	Boiler Service & Maintenance	-		2,100		-	2,100	2,100	
6410	General Repairs & Maintenance	267		650		46	604	604	
6411	TV License	146		150		-	150	150	
6412	Lift Service & Maintenance	1,959		2,200		841	1,359	1,359	
6413	Refreshments Costs - Guildhall	266		350		27	323	323	
6414	Replace Equipment - Guildhall	-		1,600		29	1,571	1,571	
6415	Miscellaneous Property Costs - Guildhall	283		555		87	468	468	
6416	Maurice Huggins Room (Operational Costs)	-		1,500		-	1,500	1,500	
	Total Expenditure	18,609		29,275		11,415	17,859	17,828	
Code	Earmarked Reserves (EMF)	Spend 2016/2017	Balance B/F	Budget 2017/18	From/to reserve 2017/18	Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
6470	EMF Guildhall maintenance	12,959	25,560	34,290	- 10,000	26,793	23,057	21,734	£28,290 (5 yr Repair Programme Figures)
6471	EMF Heritage Centre	24,543	29,221	-	- 5,000	420	23,801	23,801	£6000 (Sound Equipment)
6472	EMF Maurice Huggins Room	444	1,284	-	-	-	1,284	1,284	
6473	EMF Station Building (Purchase & Capital Works)	-	-	-	75,000	105,000	- 30,000	- 30,000	Awaiting GWR Funds
	Total EMF	37,946	56,065	34,290	60,000	132,213	18,142	16,819	
	Grand Total	56,555	56,065	63,565	60,000	143,628	36,001	34,647	

Saltash Town Council Public reports pack Meeting: Policy & Resources Committee
Date: 18.07.17.

Saltash Town Council

P&R General - Budget Report - June 2017

Code	Income Description	Received 2016/17	Budgeted Income 2017/18	Received YTD 2017/18	Yet to Receive	Comments			
4901	Bank Interest Received	4,124	2,900	121	- 2,779				
4908	P & R Miscellaneous Income	-	-	-	-				
	Total Income	4,124	2,900	121	- 2,779				
Code	Expenditure Description	Spend 2016/17	Budget 2017/18	From/to reserve 2017/18	Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments	
6200	Bank Charges	381	620	-	123	497	497		
6201	Audit	3,420	2,500	-	- 2,015	4,515	4,515	Accruals 2016-2017	
6202	6202	1,332	4,500	-	406	4,094	3,346		
6203	Mayors Allowance	4,600	4,600	-	-	4,600	4,600		
6204	Councillors Allowance	2,200	3,265	-	-	3,265	3,265	£204 per Councillor	
6205	Insurance	9,425	13,600	-	5,030	8,570	8,570		
6206	Youth Council	3,000	3,000	-	-	3,000	3,000		
6207	Citizens Advice Bureau	-	-	-	-	-	-		
6208	Subscriptions	2,898	3,250	-	2,594	656	382		
6209	Oyster Beds	1	1	-	-	1	1		
6210	Community Chest	6,693	7,500	-	1,000	6,500	6,500	Accruals 2016-2017	
6211	Website Maintenance	599	530	-	75	455	455		
6212	Councillor Expenses	49	530	-	-	530	530		
6213	Councillor Training	-	2,000	-	180	1,820	1,820		
6214	Health & Safety	2,793	3,700	-	1,491	2,209	2,168	£2250 (Ellis Wittam)	
6215	Annual Report	-	420	-	-	420	420		
6216	Miscellaneous	72	100	-	-	100	100		
6217	Data Protection	35	45	-	35	10	10		
6218	Mayors Badges	-	46	-	7	39	39		
6219	Local Council Award Scheme	-	200	-	-	200	200		
6220	Festival Fund & Event Expenditure	3,784	10,650	-	-	10,650	10,650		
6221	Town Messenger	2,100	4,000	-	900	3,100	2,800		
6222	Commissioning Youth Work	40,000	40,000	-	- 5,000	45,000	40,000	Accruals 2016-2017	
6223	Inclusion Cornwall	-	1,000	-	-	1,000	1,000		
	Total Expenditure	83,382	106,057	-	4,826	101,231	94,867		
Code	Earmarked Reserves (EMF)	Spend 2016/2017	Balance B/F	Budget 2017/18	From/to reserve 2017/18	Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
6270	EMF Crime Reduction	5,060	6,950	-	-	-	6,950	6,950	
6271	EMF Election	200	8,163	20,000	-	-	28,163	28,163	
6272	EMF Robes & Civic Regalia	343	5,657	-	-	749	4,908	4,908	
6273	EMF Legal Fees	1,691	5,001	1,000	-	-	6,001	6,001	
6274	EMF Internet Redevelopment	-	2,025	-	-	-	2,025	2,025	
6275	EMF Neighbourhood Plan	3,735	14,927	-	-	1,045	13,882	8,932	
6276	EMF Support/Promote Public Transport	-	7,621	-	-	-	7,621	7,621	
	Total EMF	11,019	50,344	21,000	-	1,794	69,550	64,600	
	Grand Total	94,401	50,344	127,057	-	6,620	170,781	159,467	

Code	Expenditure Description	Spend 2016/17		Budget 2017/18		Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
6300	Telephone	564		950		164	786	786	
6301	Stationery/Postage/Printing	1,903		2,630		566	2,064	2,064	
6302	Office & IT Equipment	3,477		3,350		56	3,294	3,294	
6303	Copier Maintenance	4,084		3,600		2,767	833	833	Awaiting Credit Notes
6304	Broadband	432		450		288	163	163	
6305	SAGE Accounts	2,081		2,500		2,316	184	184	
6306	IT Maintenance	2,601		3,500		986	2,515	2,515	
6307	Miscellaeous	-		-		-	-	-	
	Total Expenditure	15,141		16,980		7,142	9,838	9,838	
Code	Earmarked Reserves (EMF)	Spend 2016/2017	Balance B/F	Budget 2017/18	From/to reserve 2017/18	Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	
6370	EMF Computer Equipment Renewal	770	1,761	2,500	-	675	3,586	3,586	£2500 (Computer Equipment)
	Total EMF	770	1,761	2,500	-	675	3,586	3,586	
	Grand Total	15,911	1,761	19,480		7,817	13,424	13,424	

Saltash Town Council Public reports pack Meeting: Policy & Resources Committee
Date: 18.07.17.

Saltash Town Council

Staffing - Summary Budget Report - June 2017

Code	Expenditure Description	Spend 2016/17		Budget 2017/18		Budget YTD 2017/18	Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
	Guildhall Admin Costs	133,185		148,486		37,122	35,283	113,203	113,203	
	Guildhall Caretaking Costs	19,632		34,039		8,510	5,218	28,821	28,821	
	Grounds & Cemetery Staff Costs	42,077		49,063		12,266	10,979	38,084	38,084	
6650	Staff Parking Space	284		325		81	284	41	41	
6651	Staff Insurance	532		600		150	177	423	423	
6652	Employers Pension - Monthly Fee	2,400		3,900		975	975	2,925	2,925	
6653	Grounds & Premises Staff - Clothing	190		529		132	82	447	447	
6654	Grounds & Premises Staff - Mobile Phones	89		250		63	173	77	77	
6655	Staff Travelling Expenses	772		1,065		266	401	664	664	
6656	Staff Training	2,207		2,125		531	339	1,786	1,717	
6657	Staff Recruitment Advertising	798		615		154	-	615	615	
6658	Miscellaneous Staffing Expenditure	-		-		-	-	-	-	
6659	Town Sargent & Mace Bearer Fees	700		735		184	150	585	585	
6660	Town Crier Competition Fund	-		200		50	-	200	200	
	Revenue Expenditure	202,866		241,932		60,483	54,063	187,869	187,800	
Code	Earmarked Reserves (EMF)	Spend 2016/2017	Balance B/F	Budget 2017/18	From/to reserve 2017/18		Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
6690	EMF Staff contingency reserve	3,023	14,961	-	-	-	-	14,961	14,961	
	Total EMF's	3,023	14,961	-	-	-	-	14,961	14,961	
	Grand Totals	205,889	14,961	241,932	-	60,483	54,063	202,830	202,761	
Code	S106 Lidl Funds	Spend 2016/2017	Balance B/F	Lidl Funds Allocated	From/to reserve 2017/18		Actual Spend YTD 2017/18	Actual Funds Available to date	Funds Available after Planned Spend	Comments
	Totals	1,159	19,841	-	-	-	3,540	16,301	16,301	



HUDSON ACCOUNTING LTD.
INTERNAL AUDIT REPORT:
TO THE MEMBERS OF SALTASH TOWN COUNCIL
YEAR ENDED 31ST MARCH 2017

ISSUE DATE: 14/06/2017
STATUS: FINAL
ISSUED TO: TOWN CLERK

INTRODUCTION:

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Scope:

The scope of the audit covers the areas included on Part 4 of the Annual Return and we have signed off the appropriate part of the Annual Return. We have also assessed compliance with the Transparency Code.

Approach:

Audit work is carried out in line with the Chartered Institute of Public Finance and Accountancy's Internal Audit Standards and guidance issued by the National Association of Local Councils.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed. Where applicable we have included reference to 'proper practice' and the associated guidance as laid out in 'Governance & Accountability for Smaller Authorities in England' which is applicable to financial years from 1st April 2016.

REVIEW OF PREVIOUS RECOMMENDATIONS:

Our interim report was issued in November 2016 and we have included any outstanding recommendations from that report in the Internal Audit Response Record attached to this report. Matters reported at that time have not been included again unless additional testing has been carried out.

GENERAL COMMENTS:

We would like to thank the Clerk and Finance Officer for their assistance and co-operation during the course of the audit.

We have signed off the Annual Return and have answered 'yes' in all cases. This should give the Council assurance that its internal controls are working satisfactorily. We have only reported on those areas covered since the interim internal audit was undertaken. The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

In giving our internal audit opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

Items in **bold text** within the body of the report represent our findings in respect of the application of controls, text in *italics* represent suggested actions that fall short of being a formal recommendation

INTERNAL AUDIT REPORT RESPONSE RECORD:

We have provided a table of audit recommendations that allow for the Council's response which can be used as an ongoing monitoring tool.

We would be grateful if, in due course, it is completed and returned to us.

AUDIT COMMENTARY:

1. Payments

A sample of payments made was tested.

Payments were supported by invoices had been duly authorised by Members and purchase orders are used. Evidence of the authority to spend is also provided.

Internet banking payments are actioned by the Finance Officer thus the separation of duties between officers and members enjoyed with cheque use has disappeared.

In such circumstances compensating controls are required which could include additional authorisation by another officer and establishing member (or other independent) checking procedures.

It is suggested that if the Councils banking arrangements preclude an additional authorisation to release a payment then each payment made is checked by the officer entering the payment onto SAGE and that the bank payment print attached to the invoice is duly initialled as evidence. Periodic random checking of payments by Members and/or the Clerk should be established.

2. Risk

Risk Assessment:

The Council reviewed its risk assessment in September 2016.

Proper practice guidance now contains information on the scope and format of risk assessments covering the financial and reputational risks associated with activities undertaken and it is suggested that the Council reviews its own risk assessment in the light of this and makes any adaptations it feels necessary.

Internal Controls:

The Council makes an Annual Statement on its internal controls.

Guidance on proper practice now includes a list of those things that need to be in place to give a positive response to the assertion in the Annual Governance Statement in respect of internal controls. This includes a requirement, contained in the Accounts & Audit Regulations 2015, to review the effectiveness of the internal control environment.

It is suggested that the current arrangements are reviewed in the light of this guidance.

3. Budgets

Adequacy of Reserves:

Year –end balances stand at £791,067 of which £575,051 is earmarked. This leaves the general reserve at £216,016 equivalent to 38% of gross expenditure in 2016/17 within the range of 25% to 100% generally accepted as being reasonable.

4. Income

A sample of burial, allotment and lettings income was tested and controls were found to be working satisfactorily.

VAT claims have been submitted and a partial exemption calculation performed by external consultants.

5. Payroll

March's payroll was tested.

Payments were in accord with Council approvals and contracts had been updated or provided for new employees as necessary.

The council has met its obligations under pension auto-enrolment requirements.

Letters are sent to those employees granted increments with their payslips but copies are not retained.

It is suggested that a copy of such letters is retained in their personnel files.

Some Honoraria were paid from petty cash.

Honoraria constitute remuneration and therefore are subject to PAYE provisions, it is therefore recommended that:

Recommendation 1

Honoraria are paid through the payroll.

6. Assets

An asset register supporting the Annual Return figures was provided, however in the first instance civic regalia had been included at a re-valued cost, this has been corrected.

Proper practice guidance sets out the key information requirements for an asset register designed to provide a sound system of financial control over the Council's assets. It is suggested that this guidance is reviewed and the asset information held updated in line with it if required.

7. Bank Reconciliations

A year-end bank reconciliation in support of the financial statements was accurately produced.

Monthly bank reconciliations are performed and reviewed.

8. Accounting Statements

The accounts were produced on the correct basis and were in accord with underlying records. A good audit trail was provided.

There were some old items in both the aged debtor and aged creditor reports that should be processed which should be investigated and appropriate action taken.

9. Transparency Code

We have assessed compliance with the Transparency Code 2015.

There is a page on the Council's website for all of the relevant information but a number of the links are either blank or don't exist. In addition some of the information available under the Information Commissioners Model Publication Scheme is only available in hard copy when there is an expectation that it would also be available on the Council's website.

The Government believes that transparency is the foundation of local accountability and the key that gives people the tools and information they need to enable them to play a bigger role in society. The availability of data can also open new markets for local business, the voluntary and community sectors and social enterprises to run services or manage public assets. Compliance is mandatory therefore it is recommended that:

Recommendation 2

The Council's website page dedicated to the Transparency Code is fully populated at the earliest opportunity and those items included within the Model Publication Scheme are also made available on the website.

Agenda No. 12a

**SALTASH TOWN COUNCIL
COMMUNITY CHEST APPLICATION FORM**

213

Name of Community Group	Saltash Sailing Club Cadets
Person to contact	Mike Robins Saltash Sailing Club, Tamar Street, Saltash. PL12 4EE
Address:	
Telephone:	
Email address:	
A brief description of your project (Continue on a separate sheet if necessary)	The monies would be used to purchase 3 new sails and boat covers for Laser sailing dinghies. Please see attached sheet
How much money do you want from the Community Chest Fund?	£964.85
What other funds do you have?	Income is derived from Cadet membership fees (£43 pa), donations and subsidies from Saltash SC. (see attached accounts for 2015/16)
What other resources do you have (eg volunteer time, donated materials, access to tools and equipment)?	Goodwill and support from a dedicated team of volunteers. Limited use of resources and use of club facilities. Occasional donations from local well-wishers.
When do you plan to finish the project?	Within 2 months of a successful bid
What visible benefits will your project give to the town	85% of the young people that benefit from this facility reside in the Saltash area. Promotes Saltash through our cadets regularly participating in Regional and National events. Locally, cadet sailing brings the Waterfront to life on a Friday evening.
How will you report back to the Town Council on the success of your project?	The Mayor is always invited to our annual Cadet Presentation evening (Councillor Frank in January this year). A report can be submitted with photographic evidence.
How will you publicise Town Council support and the Community Chest?	Publicised in the club newsletter, on the club website and local press release. Council sponsorship put on the sails and boat covers.

Please ensure that a copy of your latest audited accounts are enclosed

Signed

MR

.....Dated.....

15/5/17

Description of project:

FUN, FUN, FUN!! A not unusual response from children learning to sail with Saltash Sailing Club Cadets. And we are sure that anyone looking down on the water as they cross the Tamar Bridge cannot fail to be impressed by the number of sailing dinghies with their colourful sails out on the water for another evening of sail training. We provide a fantastic opportunity for up to 70 local children at any one time to take part, with no previous experience or specialist equipment required by them. A non-profit group, run by a team of dedicated volunteers who are qualified RYA Instructors, we provide opportunities for any young person in our community between the age of 11 to 18, to learn to sail in a safe, friendly and fun sailing environment, without financial barriers.

During the sailing season we are on the water every Friday evening, bringing the waterfront to life with colour and laughter, and for those with the competitive edge there is the Tuesday evening dinghy racing and race training sessions at weekends. We continue fortnightly through the winter months on a Friday evening in the Club House, teaching sailing theory or just getting together for those important social and team building activities.

Cadets receive RYA certificates in recognition of reaching the required standard in a variety of disciplines, many going on to achieve success sailing and racing dinghies and yachts locally and nationally. Those of the Town Council who have been with us for our Cadet Presentation Evenings (graciously attended by the Mayor who awards our major trophies) can vouch for the sense of achievement and pleasure exuded by those young people.

Additionally, we host the Saltash.net Community School sailing group and we have established an exchange programme through the Twinning Association, now in its third year, which focusses on sailing and will be hosting our Breton friends again in June this year.

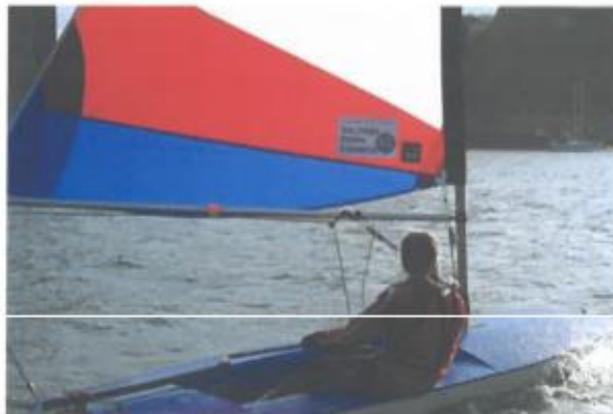
Sails are an important part of a boat's equipment, and like clothes, inevitably wear out, the harsh marine environment accelerating that process. Our cadets have access to an extensive range of dinghies with maintenance being a major expense. We recently been given a Laser dinghy to complement the 2 we already have. For all 3 the sails are beyond their useful purpose and need replacing, having been extensively used for both training and racing. SSC Cadets have an enviable reputation for developing young sailing talent. New sails are vital to allow them to develop their skills with these dinghies in a meaningful way, helping to cement the pleasure and skills they learn so that they continue in the sport into adult life. Similarly the covers need replacing to protect the hulls and their equipment. The application is for funding for 3 new sails and 3 boat covers

Costs

3 sails: £605

3 boat covers: £359.85

TOTAL COST: £964.85



Picture showing one of the topper sails purchased last season with a logo acknowledging the Town Council 's support.

Agenda No. 13

E-mail to Ray Lane
c.c. Bob Austin, Jean Dent, David Yates

Ray,

HANGING BASKETS 2018 AND CAR PARKING REFUND SCHEME

You may recall that last year STC approved the hanging baskets for 2017 but deferred the applications for Spring and Summer baskets for 2018 pending the new council as a result of the elections. As STIG no longer exists, I am not sure as to how to re-institute these applications – could you advise?

I have also seen exchanges of e-mails re. the refund scheme. However, I am not aware of how much is left in the kitty and how we go about getting approval to making a further S.106 application to allow the scheme to run for a further 2 years – again could you advise?

Peter Ryland

Agenda No. 21

From: William Holman

Sent: Monday, June 19, 2017 5:48 PM

To: Townclerk

Subject: Re: The Coastal Communities Team : Saltash - The Waterfront Development Partnership

Good afternoon again Ray.

May I thank you for your response and our subsequent telephone conversation.

As requested I am writing to seek your guidance and clarity on the matters raised.

Firstly, there appears to be uncertainty over the respective roles and purpose of the CCT Waterfront Development Partnership and its relationship to a Council Waterfront Working Party.

Secondly, is the issue of the appropriateness and procedure for appointing a member of the CCT Partnership to undertake professional project activities without going through a formal procurement process. It is understood that to all intents and purposes the service is being commissioned and would be funded by the Town Council.

Clearly on this occasion we have a suitably qualified and experienced Architect working as part of the Partnership who has:-

- a) total familiarity with the previous "character assessments" conducted in the Town including the Cornwall and Scilly Urban Study and to which the commission will relate;
- b) been the principal contributor to Neighbourhood Plan policy on the "Built Environment;"
- c) evaluated Resident Questionnaire responses under the SNP process to provide an indicative brief and interpretive drawings of a future "waterfront" as the basis for discussion and consideration by the SNP Steering Group as well as the CCT Partnership;

In **total cost terms** such **negotiated terms** undoubtedly provides a "**best value**" procurement solution for the Council.

The cost of staff time necessary to write a brief for the service required, the requisite advertising costs, the preparation of appropriate evaluation and selection criteria, the evaluation of submitted bids and the preparation of a report to the Council to approve a recommendation will exceed the **negotiated** £1000 budget requirement considerably. It is probable that a further £500 in staff and advertising costs would accrue let alone the **opportunity cost** of delaying or preventing higher priority tasks. I am unaware of what expertise the Council has for such a Procurement process?

I look forward to your response in relation to the first issue and am of course only too willing to provide you with any additional information you may require on the second.

Kind regards.

Bill H.

Acting Secretary to the Saltash Neighbourhood Plan Steering Group.

Agenda No. 21

Saltash Town Council
Policy and Resources Committee
13 July 2017

The Coastal Communities Team Saltash:

Waterfront Development Partnership - Funding Application

Report by Cllr. David Yates.

Recommendation.

That the Policy and Resources Committee approve funding of £1000 from the Saltash Neighbourhood Plan (£550) and Coastal Communities (£450) budgets to enable preliminary and preparatory work on options for the future development of the Waterfront, as a prelude to inviting public participation and consultation.

1.0. Introduction.

- 1.1 The Government Department for Communities and Local Government have encouraged the establishment of “**Coastal Community** Teams’ to enable local **communities** to develop a common vision and plan for their area. This initiative which is co-ordinated by Cornwall Council includes Saltash Waterfront.
- 1.2 The Coastal Communities Team for Saltash (CCTS) prepared, consulted upon and published The Saltash Economic Plan for the Waterfront in January 2016.
- 1.3 The CCTS Waterfront team is now examining future options for the Waterfront in conjunction with the Saltash Neighbourhood Plan Steering Group (SNP) based upon the findings from the SNP Resident Survey conducted in 2015.
- 1.4 The CCTS Team have identified that the following steps are required to enable the point to be reached where meaningful community participation can be commenced.

- a) Preparation of a Character Assessment of the Waterfront;
- b) Preparation of Indicative and Preliminary Scheme Option Briefs;
- c) Prepare Indicative option illustrations and sketches; and
- d) Arrange community/public events with pre-designed Feedback sheets.

1.5. A budget of £1000 is required to fulfil these preliminary steps. The required professional service would be commissioned under the auspices of the Town Council.

2.0. Securing Best Value

2.1 Within the CCTS team there is a suitably qualified and experienced Architect who has :-

- a) Total familiarity with the previous "character assessments" conducted in the Town including the Cornwall and Scilly Urban Study to which the commission will relate;
- b) Been the principal contributor to SNP Plan Policy on the "Built Environment;"
- c) Evaluated Resident Questionnaire responses under the SNP process to provide an indicative brief and interpretive drawings of a future "Waterfront" as the basis for consideration to date by both the SNP Steering Group and CCT Partnership;

2.2 In **total cost terms** such negotiated terms are considered to provide a "**best value**" procurement solution for the Council when considering the alternative which would involve the cost of staff time necessary to write a brief for the service required, the requisite advertising costs, the preparation of appropriate evaluation and selection criteria, the evaluation of submitted bids and the preparation of a report to the Council to approve a recommendation. It is probable that up to a further £500 in staff and advertising costs would accrue in addition to the **opportunity cost** of delaying or preventing higher priority tasks.

Councillor David Yates (Saltash West)

Acting Chairman of the Saltash Neighbourhood Plan Steering Group.