

Risk Assessment

HIGH 0
MEDIUM 0
LOW 16

**Paddock Wood Town Council
INTERNAL AUDIT 2021-2022**

AUDIT PLAN WITH COMMENTS / FINDINGS

I am pleased to report to Members of the Paddock Wood Town Council (the "Council"), that I have completed my year-end internal audit of the Council's records for the twelve month period to 31 March 2022, following my audit visits and subsequent conversations on 26 May 2022.

Councillors should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Councillors of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.

I would like to take this opportunity to thank the Town Clerk Mrs Nichola Reay and Ms Teresa Maxwell RFO for their assistance given to me during my audit visit.

Area	Item	Comments / Findings
Previous Audits	<p>NB new/revised audit inspection for 2021-22, if applicable.</p> <ul style="list-style-type: none"> Date of last External Audit Certificate or Exemption Certificate for 2020-21 Comments if any Publication on website. Date of last Internal Audit Comments if any Review of any items outstanding from previous internal / external audit reports. 	<p>Year-end Audit 31 March 2022</p> <p>PKF Littlejohn signed off the AGAR 2020-21 on 20 Sept 2021. Received by Finance Comm 6 Dec 2021 Min F28b Council 20 Dec 2021 (Min C78c). There was one "other matter" raised due to the Statement of Accounts requiring an alteration to Box 3 Total Other Receipts.</p> <p>Posted on the website</p> <p>The Internal Audit report dated 13 May 2021 was considered by Finance Comm on 9 August 2021 Min F12. Cllrs noted the lack of DPI's on the TWBC website to be taken up by Cllr R Atkins who was also a TWBC Member.</p>
Minutes	<ul style="list-style-type: none"> Scan of the minutes of the Council's meetings and the Finance Committee. General Power of Competence (GPC) ? Dispensations S.40 LA&A Act 2014 filming/recording 	<p>Annual Meeting held on 5 May 2021 was the last "Virtual Meeting", the first "face to face" meeting was held on 21 June 2021 at the Day Centre, Commercial Road.</p> <p>Council 17 Jan 2022 C85 – discussed possible venues for "face to face" meetings due to the latest Covid 19 position. Option B selected to use the Church Hall for Council Meetings, Day Centre for Committee Meetings and "zoom" for non-council meetings</p> <p>The Council has moved back to the Day Centre from April 2022.</p> <p>GPC - n/a</p>

<p>Code of Conduct/ Acceptance of Office</p>	<ul style="list-style-type: none"> • Date adopted • Any changes in elected/co-opted members since last Audit ? • DPI's complete • DPI's on website or weblink • New Governance Compliance • NEXT ELECTION ? 	<p>13 Councillors split East Ward – 8 Cllrs, West Ward – 5 Cllrs By-election East Ward 6 May 2021, No nominations, By-election West Ward 6 May 2021, Mr Henry Atkins elected (first meeting 21 June 2021) West Ward vacancy caused by Cllr Thomas resigning - date of resignation 29 April 2021 Trevor Bisdee (elected West ward) and Andy Mackie (elected East Ward) Council 19 July 2021 Min C39a Also C47a 2 Sept 2021 amended East Ward & West Ward Notice of Election nominations by 27 May 2021, if contested poll to be on 24 June 2021 Post Audit Note: 2 nominations received.</p> <p>DPI's for Cllrs are available via a weblink to the TWBC website. Only 11 sets of DPI's showing. Cllr H Atkins & Mackie missing https://democracy.tunbridgewells.gov.uk/ecSDDisplay.aspx?NAME=SD565&ID=565&RPID=17354283</p> <p>May 2023</p>
<p>Standing Orders and Financial Regulations</p>	<ul style="list-style-type: none"> • Have they been formally adopted and applied? • Have any changes been made since they were adopted or the last audit? • Have any changes been formally adopted by the Council? • Virtual Meetings / Delegation to Clerk/RFO still in place ? • Updated re New NALC Models SO's 2018, Fin Regs 2019 ? • Two signature rule still in place? 	<p>PPP Comm 26 April 2021 Policy reviews included Standing Order's PPP14a) and Financial Regulations PPP14c) Endorsed by Council 5 May 2021 Min C7a) & c)</p> <p>Delegation to the Town Clerk was only used during the lockdown periods. Scheme of Delegation for Committees updated Council 21 March 2022 Min C114</p> <p>Two signature rule in place</p>

Risk Management

● **Risk Assessments** – Are they:

- Carried out regularly?
- Adequate?
- Reported in the minutes?
- **Inspections of play equipment etc if carried out by staff/Cllrs have they been trained, accredited?**

○ **ANNUAL REVIEW ?**

- Insurance cover – is it:
 - Appropriate/Adequate?
 - LTA in place?
 - Reviewed regularly?
 - Fidelity Guarantee Cover £ (Balances + ½ Precept)

● Internal controls – are they:

- Documented?
- Adequate?
- Reviewed regularly?

○ **Statement of Internal Control (SIC)?**

● Systems and Procedures – are they:

- Documented?
- Adequate?
- Followed?
- Reviewed regularly?

Risk Management Policy - PPP Comm 26 April 2021 PPP14g) Covid-19 risks added to the policy. The Annual Review of the Risk Management for 2021 was considered by the Council on 5 May 2021 Estates Comm 27 Sept 2021 Min ES24 Annual Inspections, Tree Safety completed over the summer, Play Inspections completed.

Play equipment inspections carried out by staff, one staff member is trained. The new Estates Manager needs to be trained.

Annual Review of Risk Management for 2021-22 to be done at the June Meeting of the Council approving the AGAR 2021-22

The Council has a 5-year Long-term Agreement with Zurich Municipal which expires on 31 March 2023. The policy includes motor insurance for the Council's fleet. The current level of Fidelity Guarantee is £500,000

PPP Comm 26 April 2021 Policy reviews included SO's PPP14a) and Fin Regs PPP14c) also considered the Employment Policies PPP15.

All policies are available on the Council's website.

The Council has an extensive range of policies and procedures in place. At the Annual Meeting of the Council 5 May 2021 Min C7 approved the SO's, Terms of Reference, Fin Regs, H&S Policy, Date Protection Policy, Complaints Procedure, FOI Document Retention Policy and Publication Scheme. Min C8 approved 6 employment related policies.

PPP Comm 25 Oct 2021 PPP4 – Disciplinary Procedure, Lone Working policy, Officer/Member Protocol, Flag Policy, Grants Policy and Adverse Weather Plan
PPP Comm 24 Jan 2022 Min 10a considered the Fin Regs, Email Policy and Protocol for the public attending meetings

<p>Budgetary Controls</p>	<ul style="list-style-type: none"> Is the annual budgeting process reported and approved by the Council? <ul style="list-style-type: none"> Budget/Precept amounts minuted? Review of All Reserves included as part of the Budget Setting Process? Is the actual performance against the budgets reported to the Council during the year <ul style="list-style-type: none"> Compare with Fin Regs? Are significant variances explained in sufficient detail? Ongoing Covid-19 implications ? 	<p>Fin Comm 9 Aug 2021 Min F15 considered 1st Qtr Budget Monitoring Report & variances Min F15. Fin Comm 6 Dec 2021 F29c - noted the spend to date and the anticipated figures to the year-end 31 March 2022.</p> <p>Budget/Precept 2022-23</p> <p>Fin Comm 6 Dec 2021 F29d discussed draft Budget figures to be finalised at the Jan 2022 meeting, bids to be considered included £25k Local Plan and advice, £10k Jubilee Celebrations, £4k elections and £60k for the Community Centre</p> <p>Fin Comm 10 Jan 2022 Mins F33 – Budget =£523,620 and F34 Precept = £500,977 (3.6% increase)</p> <p>Council 17 Jan 2022 Min C80a & b -</p> <p>Budget 2022-23 posted to the website. Expenditure = £555,370 with £31,750 Income = £523,620 net less Residual funding from 2021-22 of £23,643 = Precept Request of £500,977, an increase of 3.6%</p> <p>Reserves are taken into account when setting the Budget and Precept.</p> <p>The Estates Comm 8 Nov 2021 Min ES47 considered a list of potential projects for S106 funding, 5 Projects listed plus 2 more requests to be submitted to TWBC</p>
<p>Section 137 expenditure</p> <p>£8.41 FOR 2021-22 (£8.32 FOR 2020-21)</p>	<ul style="list-style-type: none"> What is the cash limit for the year? Is a separate account/analysis kept? Has the cash limit been exceeded? Have the spending powers been properly used and Minuted? 	<p>Only used for the Poppy Wreath £50</p>
<p>Book-keeping</p>	<ul style="list-style-type: none"> Cashbook - is it: <ul style="list-style-type: none"> Fit for purpose? Up to date? Arithmetically correct? Balanced regularly? Turnover above £200k pa ? Income & Expenditure basis of accounting? Record keeping and the arrangements in place to store previous year's accounts etc. 	<p>Scribe Accounts – now managed by the RFO Ms Teresa Maxwell (a chartered accountant)</p> <p>Yes Yes Yes Yes</p> <p>Income & expenditure accounting in place.</p>

Petty Cash	<ul style="list-style-type: none"> • Has the amount of petty cash float been agreed? • Are all petty cash entries recorded? • Are payments made from petty cash fully supported by receipts / VAT invoices? • Are petty cash reimbursements signed for? • Date of last petty cash reimbursement ? • Is petty cash balance independently checked regularly 	£100 float held in the Office
Payroll	<ul style="list-style-type: none"> • Who is on the payroll and are contracts of employment in place? • Who is the RFO? • Annual Appraisal in place ? • Have there been any changes to the establishment and/or changes to individual contracts during the year? • Members Allowances in place and paid via payroll system? • Have new appointments and changes to contracts been approved and minuted? • Do salaries paid agree with those approved by the Council? • Have PAYE/NIC requirements been properly applied and accounted for? • Payroll outsourced? • WORKPLACE PENSION IN PLACE 	<p>Clerk/RFO – full-time 37 hrs pw (during a period of sickness Ms Karen Bell acted as Locum Clerk via SLCC Consultancy Service Fin Comm 9 Aug 2021 Min F17 paid by the hour). Relinquished RFO role 30 Oct 2021</p> <p>Deputy Clerk – part-time 20 hrs pw role includes acting as the Cemetery Clerk and Planning Clerk</p> <p>Asst Clerk/RFO - part-time 9 hrs pw took over as RFO from 1 Nov 2021 (hours upped to 15 hrs pw)</p> <p>Estates Manager – full-time 37 hrs pw K Butler retired from the role March 2022 but retained as a Gate Locker</p> <p>New Estates Manager, Carl Smith commenced 1 April 2022</p> <p>2 Groundsmen – full-time 37 hrs pw</p> <p>2 other workers – Day Centre Cleaner, Gate locker (weekdays)</p> <p>Personnel Comm 27 Sept 2021 Min PER3 – Deputy Clerk and Admin Asst be paid a “bonus” in recognition of their support over the summer. AND the Admin Asst be regraded as RFO/Assistant Clerk on 15 hrs pw</p> <p>Personnel Comm 27 Jan 2022 Min PER12 – Appointed Croner as the Council’s HR Consultant initially for 1 year, to start immediately and help with the recruitment of the Estates Manager</p> <p>Finance Comm recommended a 2% pay increase be “budgeted for” in 2021-22 Budget to be confirmed when the SLCC pay increases are known. Finance Comm 23 Nov 2020 Min F14. The 1.75% National Award for 2021-22 was authorised and paid.</p> <p>Fin Comm 6 Dec 2021 Min F27 budgeted for 3% pay rise for 2022-23</p> <p>Pay records were inspected and found to be in order with appropriate accounting of the Tax, NI and Pensions</p> <p>In-house Sage 50 payroll software</p> <p>Aviva Pension in place 6 staff are contributors.</p>

Payments

- Are all payments recorded and supported by appropriate documentation?
- Are payments minuted?
- Review of DD's and SO's ?
- **STAFF costs definition for inclusion in Box 4 for 2021-22, check parity for 2020-21 ?**
Currently includes salary, tax, NIC & Pension (employee & ers) + taxable benefits (home working allowance, broadband & phone allowance etc NOT incl.
- Has VAT been identified, recorded and reclaimed?
- Have internal control procedures been adhered to?
- **Contracts:**
 - What contracts exist?
 - Compliance with SO's
 - Have any new contracts or contract variations/extensions been awarded in the year?
 - Procedures adopted for letting of contracts
 - Have contract payments been made in accordance with the contract document?

Payments listing provided to every Council Meeting available on the Council's website under Finances tab. All invoices are checked by the Clerk and by the Estates Manager as required.

The variable DD list was approved by Council 21 June 2021 (Min C25g) **Post Audit Note:** to be re-approved by Council June 2022.

Staff definition used within Scribe complies with the AGAR definition.

VAT claims:

- 1 April to 30 June 2021 - £11,750 received 6 Aug 2021
- 1 July to 30 Sept 2021 - £12,493 received 11 Nov 2021
- 1 Oct to 31 Dec 2021 - £8,455 received 22 Feb 2022
- 1 Jan to 31 Mar 2022 - £84,465 – submitted 6 May 2022 recd 13 May 2022

Most of the large contracts are overseen by the Estates Comm. Eg

- Min ES 92 – Mowing Contract for 2020-21 Capel Ground Care
- TWBC – Provision & Mgt of Public Toilets
- Commercial Services – Grds Mtce Contract
- Kidmans Ltd – Estate machinery mtce etc.
- Gen 2 - Technical Project Manager for the Community Centre Project (Mr Dan Deed)
- Baxalls - PCSA design to RIBA stage 4 Council 17 Aug 2020 Min C40d)
- Prestige Guarding Ltd – unlock/locking Memorial Grds, St Andrews Road & Fowl Hurst Wood toilets at Weekends and Bank Holidays only.
- F&C Cleaning – Podmore Public Toilets
- Kent Gardening & Tree Surgery Ltd – various grounds mtce works
- Gala Lights - Christmas Lights contract renewed for a further 3 years Min ES66 4 Feb 2022
- Amethyst - Hanging Baskets contract with a Jubilee theme agreed Min ES67 4 Feb 2022

<p>Receipts</p>	<ul style="list-style-type: none"> Are all receipts recorded correctly? Are all receipts promptly banked? Precept, CTSG and Sect 106 & CIL payments Are income records inc allotments, burials, hirings adequate? Are invoicing arrangements adequate? Ongoing Covid-19 implications? 	<p>Annual Review of Fees & Tariffs for 2022-23 – Finance Comm 6 Dec 2021 Min F26 recommended a having a “fixed policy” of “increasing its fees by the September CPI, unless facilities have been improved, in which case the fees should be further reviewed.” NB CPI for Sept 2021 = 3.1%</p> <p>Income in 2021-22 included –</p> <p>Allotments - £1,840</p> <p>Day Centre - £2,220 fees plus Covid grants of £10,860</p> <p>Estates - £36,050</p> <p>St Andrews Hall - £15,730</p> <p>Green Lane land strip - £30,000</p> <p>S106 funding from Persimmon Homes for the Community Centre had been received £394,459 (see S106 Funding Report mentioned under Budgetary Controls Section of this report)</p> <p>PWLB - £1.9m and a KCC Grant of £65,000 towards the Community Centre Project</p>
<p>Bank reconciliation & PWLB Loans</p>	<ul style="list-style-type: none"> What current/deposit accounts exist? Investment Strategy recommended where bank balances are in excess of £100k. FSCS aware ? Are bank reconciliations regularly carried out for each account? Level of Balances to Precept ratio Are the cheque counterfoils, paying-in books and bank statements adequately referenced? When was the last review of the banking arrangements? Internet Banking/Corporate Card and if in place Financial Regs updated ? Signature review (Two signatures required?) Any PWLB loans ? 	<p>NB the Council is no-longer eligible to be safeguarded by the FSCS, which has been reported to the Council.</p> <p>The balances as at 31 March 2022 were:</p> <p>Accounts are held with Unity Trust Bank.</p> <p>Current a/c (6394) - £47,413</p> <p>Wages Imprest a/c (6404) - £4,091</p> <p>Liquidity a/c (6417) - £2,058,360 (inc. PWLB loan)</p> <p>Cambridge Bu Soc (0175) - £75,017 (a/c opened 11 Oct 2021)</p> <p>Hampshire Trust (7599) - £75,000 (a/c opened 16 Sept 2021)</p> <p>TOTAL - £2,259,881</p> <p>Less unrepresented payments - £4,133 (HMRC PAYE & NI)</p> <p>AGAR net balance - £2,255,748</p> <p>Wex Fuel card in place</p> <p>Lloyds Multipay card – spend limit £1,000 per month approved by Council 21 Sept 2020 C57d)</p> <p>The 6 Cllr signatories for the Unity Trust Bank were unchanged during 2020-21, Cllrs Boyle, M Flashman, Hamilton, Moon, Turk and Williams,</p> <p>PWLB Loans in existence the balances outstanding as at 31 March 2022 = £40,168 PLUS £1.9m New loan re Community Centre drawn down early to take advantage of the lower interest rates – Fin Comm 10 Jan 2022 Min F32a</p>

<p>Assets and Asset Register (AR)</p>	<ul style="list-style-type: none"> Are all the material assets owned by the Council recorded in an AR ? Is the AR up to date? Basis of Asset Values? Are long-term investments recorded? Are the valuations regularly reviewed? Does the AR show the insurance values ? Digital Photographic evidence? Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ? 	<p>There were no changes to the Asset Register during 2021-22 other than a small strip of land at Green Lane sold to a neighbouring developer who had encroached the Town Council boundary.</p> <p>Council 29 Nov 2021 – Community Centre detailed reports and presentation by the Project Managers Baxall Construction & Millerbourne Architects, Financial Report and decisions on delivery of the Project, future management of the Centre (creation of a Charity Organisation bringing VAT advantages), delegation to the Town Clerk and RFO in consultation with the Chairman to manage the cashflow and draw down the PWLB Loan up to £1.9m, and to delegate decisions on variations to the Contract to the Town Clerk in consultation with the Technical Project Manager and CC Board.</p> <p>Council 21 Feb 2022 Min C96a update on Charitable Trust and VAT position. Start on site 7 March 2022</p> <p>Council 19 April 2022 Min C120 Company Limited by Guaranttee established</p>
<p>Year-end procedures Inc. AGAR</p>	<ul style="list-style-type: none"> Does the 2021-22 AGAR Statement of Accounts agree with the cashbook? Is there an audit trail from the financial records to the accounts? Have debtors and creditors been properly recorded? Date of approval of 2020-21 AGAR & Certificate of Exemption criteria met, exemption declared PROOF of public rights provision during summer 2021 & website– AIAR ICOs Public Inspection Period Minuted ? New governance compliance regime - refer to new Practitioners' Guide 2021 	<p>Accounting records were checked against the figures to be used in the AGAR Statement of Accounts for 2021-22, including the Bank Reconciliation.</p> <p>The AGAR 2020-21 was approved by Council on 21 June 2021 Min C25 (e) & (f), the RFO signed off the Statement of Accounts on 16 June 2021.</p> <p>Date of Announcement - 24 June 2021 Public Inspection period – 28 June to 6 August 2021 Evidence – Uploaded 24 June 2021 NB Councils are requested to formally minute the Public Inspection Period as part of the AGAR approvals Extract from Publication Requirements shown on Page 1 of the AGAR Form 3 It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3. Extract from Detailed Instructions issued by PKF Littlejohn Publishing means inclusion on the authority's website*. Publication on a notice board is not mandated but is good practice;</p>

<p>Additional tests – (as necessary)</p>	<ul style="list-style-type: none"> • Computer systems: <ul style="list-style-type: none"> ○ The procedures for the backing up of computerised records ○ Council owned PC/laptop ? ○ Email security ○ Encryption of data? • Trust Funds/Charities – Charity Commission filing? • Annual review of the effectiveness of Internal Audit inc. Appointment of IIA • Website host and Webmaster and any changes? • Website functionality & accessibility (23 Sept 2020 deadline) NALC L09-18 • TRANSPARENCY CODE compliant especially for Exempt Authorities • Post GDPR (25 May 2018) <ul style="list-style-type: none"> ○ Privacy Notice ○ Cllr email addresses? ○ Email disclaimer ○ Other matters inc DPO arrangements 	<p>There have been no changes to the IT support, back-up and security arrangements. The Council uses Affin IT for support including Cloud back-up services. An additional laptop with Office 365 licence and virus protection to facilitate homeworking.</p> <p>It was re-appointed your IIA for 2021-22 Finance Comm 6 Dec 2021 Min F28 a).</p> <p>Parish Council website platform provided by NetWise, the Admin Asst (Teresa Maxwell) was leading on the new website development and migration of data. The Asst Clerk/RFO is the main webmaster but the Town Clerk can post items in her absence.</p> <p>Accessibility Statement last reviewed 7 April 2021</p> <p>GDPR -info Ltd were retained as the Council's DPO for 2021-22</p> <p>PPP Comm 27 Jan 2020 Min PPP18e Email Policy amended to confirm ONLY official email addresses for Cllrs would be used. EG ioe.bloggs@paddockwoodtc.co.uk No change. Emails provided by Symcar an IT Support company</p>
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Paddock Wood Town Council
Net Position by Cost Centre and Code

Cost Centre Name

Allotments	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	22	Rents		1,500.00	1,095.00			-405.00
	23	Maintenance				1,000.00	127.50	872.50
	24	Water Rates				900.00	179.24	720.76
				1,500.00	£1,095.00	1,900.00	£306.74	1,188.26

Cemetery	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	25	Grants of Right		7,000.00	1,113.00			-5,887.00
	26	Memorial Fees		2,000.00	554.00			-1,446.00
	27	Maintenance Fees		5,000.00				-5,000.00
	28	Opening Fee			460.00			460.00
	29	Salaries				7,600.00	1,260.00	6,340.00
	30	Rates/Utility Fees				1,000.00	1,031.28	-31.28
	31	Maintenance				4,000.00	4,113.51	-113.51
	32	War memorial					32.95	-32.95
	33	War Graves						
	130	Memorial Beds						
	137	Memorial Plaques		250.00	270.64		68.10	-47.46
	143	car park fund						
				14,250.00	£2,397.64	12,600.00	£6,505.84	-5,758.20

Community Centre	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	123	Professional fees					711,920.65	-711,920.65
	126	Publicity						
	129	Miscellaneous						
	153	Sec 106 funds						
	154	PWTC contribution						
	168	Loans/Grants						
						£711,920.65		-711,920.65

Covid - 19 expenses	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	149	Printing						
	150	Support group expenses						
	151	Grant						

Day Centre	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	35	Repairs and Maintenance				2,000.00	302.00	1,698.00
	36	Hire Charges		1,000.00	638.84		78.61	-439.77
	37	Electricity				1,000.00	520.40	479.60
	38	Water Rates				1,000.00	321.10	678.90
	39	Business Rates				1,400.00	1,322.35	77.65
	40	Salaries				3,200.00	526.94	2,673.06
	122	Annual Rent				100.00		100.00
	159	WiFi				2,000.00		2,000.00
	161	Covid Grant						
				1,000.00	£638.84	10,700.00	£3,071.40	7,267.44

Estates	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	46	Salaries				121,000.00	15,688.38	105,311.62
	47	Fuel				3,000.00	398.91	2,601.09
	48	Vehicle Maintenance				3,000.00	926.42	2,073.58

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Paddock Wood Town Council
Net Position by Cost Centre and Code

<u>Cost Centre Name</u>						
49 Mower Lease				4,800.00	879.33	3,920.67
50 Estates Equipment				3,000.00	5.36	2,994.64
51 Street Furniture				1,500.00	580.00	920.00
52 Play areas				2,500.00		2,500.00
53 Trees/Plants				2,000.00	224.67	1,775.33
54 materials (Estates)				2,000.00	1,409.70	590.30
55 Estates Misc				1,000.00	587.86	412.14
56 Contractors				10,000.00	1,228.51	8,771.49
57 Foal Hurst Wood				2,000.00		2,000.00
58 Wages - Foal Hurst Wood				1,100.00	197.94	902.06
59 Security Company FHW				2,000.00	451.50	1,548.50
60 Putlands Pond				1,000.00		1,000.00
61 Hanging Baskets				5,000.00		5,000.00
62 Wages - Watering				1,500.00		1,500.00
63 St Andrews Hall	10,600.00	863.42		5,000.00	3,655.77	-8,392.35
64 Staff Training				1,000.00	204.00	796.00
65 Workshop				5,000.00	2,175.86	2,824.14
66 Skateboard Park				5,000.00		5,000.00
67 Elm Tree Pitches & Pavilio	1,600.00	143.62		3,000.00	453.55	1,090.07
68 Memorial Pitches and Pav	1,600.00	344.40		3,000.00	304.58	1,439.82
69 Wages - memorial				1,200.00	181.76	1,018.24
70 Security company - Memo					451.50	-451.50
71 Green Lane Pavilion and F	800.00			4,000.00	2,919.74	280.26
72 Putlands	400.00	185.31		2,000.00	2,074.15	-288.84
73 Building Maintenance Fun						
90 Play area reserve fund				5,000.00		5,000.00
91 wages St Andrews				580.00	197.94	382.06
92 security St Andrews				2,000.00	441.00	1,559.00
121 tennis courts						
127 Green Lane ponds & spinr						
134 Fuggles Close O/S						
135 bus shelters				500.00		500.00
136 Defibrilators				500.00		500.00
139 Litter Pick				250.00		250.00
140 St Andrews Field				1,500.00	634.72	865.28
144 cctv				500.00		500.00
156 noticeboards						
157 water fountains						
158 Tree fund				6,000.00		6,000.00
160 van hire				4,000.00	650.00	3,350.00
166 Cobbs Close				1,250.00		1,250.00
170 Equipment Fund				2,550.00		2,550.00
	15,000.00	£1,536.75		220,230.00	£36,923.15	169,843.60

Footway Lighting

<u>Code Title</u>		<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
41	Electricity				700.00	351.05	348.95
42	Maintenance Contract				450.00	220.68	229.32
43	Repairs				500.00		500.00
					1,650.00	£571.73	1,078.27

Grants and Loans

<u>Code Title</u>		<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
1	Grants to outside bodies				4,000.00	500.00	3,500.00
2	Section 137 payments				500.00		500.00
3	Loan Repayments				6,700.00		6,700.00
4	Putlands Subsidy				10,490.00		10,490.00
128	Community Advice Centre				12,000.00		12,000.00
					33,690.00	£500.00	33,190.00

Neighbourhood Plan

<u>Code Title</u>		<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
107	Consultants Fees					10,666.50	-10,666.50
108	Grant						
109	Expenses						
110	Publicity						

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Paddock Wood Town Council
Net Position by Cost Centre and Code

Cost Centre Name

125 Marketing		
147 Salary	100.00	-100.00
155 PWTC contribution		
	£10,766.50	-10,766.50

Office/administration

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
5	Audit fees				2,200.00		2,200.00
6	Bank interest/fees				600.00	6.00	594.00
7	General expenses				1,400.00	113.46	1,286.54
8	Insurance				9,500.00		9,500.00
9	Office Equipment				3,000.00	31.31	2,968.69
10	Professional fees				14,000.00	718.59	13,281.41
11	Salaries				96,000.00	15,515.36	80,484.64
12	Postage and Stationery				600.00	226.85	373.15
13	Subscriptions				3,000.00	1,750.00	1,250.00
14	Telephones				1,500.00	480.87	1,019.13
15	Printing and copying				4,100.00	1,078.89	3,021.11
16	software/licenses				1,200.00	916.05	283.95
17	Elections				4,000.00		4,000.00
18	Members allowances				1,500.00	50.00	1,450.00
19	Staff Training				750.00		750.00
20	Christmas Lights				10,000.00		10,000.00
21	Podmore Building				5,000.00	725.54	4,274.46
84	VAT Refund						
85	carry forward figure						
94	newsletter						
99	amendments						
103	Remembrance Pde				1,500.00		1,500.00
104	youth work				500.00		500.00
116	Traveller reserve fund				500.00	3,473.73	-2,973.73
118	Overtime				3,000.00		3,000.00
124	CAV				850.00		850.00
141	Hop Pickers Line						
142	Chairmans allowance				500.00	334.42	165.58
145	Guided Walks						
146	Planning Fees				25,000.00		25,000.00
152	website				900.00		900.00
					191,100.00	£25,421.07	165,678.93

Other Projects / Funds

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
162	Community Facility Fund				60,000.00		60,000.00
163	NP				5,000.00		5,000.00
164	Improvements to Memoria						
165	Replacement Van						
167	Sale of Land / Assets						
169	Jubilee				10,000.00	1,395.69	8,604.31
					75,000.00	£1,395.69	73,604.31

Pavilion Cafe

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
119	set up costs						
120	stock						
131	sales						
132	Grants						

Precept

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
83	Precept			250,488.50			250,488.50

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Paddock Wood Town Council
Net Position by Cost Centre and Code

Cost Centre Name

£250,488.50

250,488.50

Public toilets

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
105	Management fee				7,000.00		7,000.00
138	Cleaning/maintenance				1,500.00		1,500.00
					8,500.00		8,500.00
NET TOTAL			31,750.00	£256,156.73	555,370.00	£797,382.77	-17,606.04

Paddock Wood Town Council

Prepared by: _____
Name and Role (Clerk/RFO etc)

Date: 16/6/2022

Approved by: _____
Name and Role (RFO/Chair of Finance etc)

Date: _____

	Bank Reconciliation at 31/05/2022		
	Cash in Hand 01/04/2022		2,255,748.41
	ADD		
	Receipts 01/04/2022 - 31/05/2022		340,929.18
			2,596,677.59
	SUBTRACT		
	Payments 01/04/2022 - 31/05/2022		948,014.20
A	Cash in Hand 31/05/2022 (per Cash Book)		1,648,663.39
	Cash in hand per Bank Statements		
	Petty Cash	16/06/2022	0.00
	Cash	16/06/2022	0.00
	Nationwide	16/06/2022	0.00
	Cambridge Bank	31/03/2022	75,017.26
	Hampshire Trust Bank	31/03/2022	75,000.00
	Wages Imprest	31/05/2022	1,311.02
	Liquidity Account	31/05/2022	1,314,403.64
	Current/Business Reserve	31/05/2022	184,134.49
			1,649,866.41
	Less unrepresented payments		1,203.02
			1,648,663.39
	Plus unrepresented receipts		
B	Adjusted Bank Balance		1,648,663.39
	A = B Checks out OK		

Paddock Wood Town Council
Uncashed payments/transfers out (All banks)
(Upto 31/05/2022)

Voucher	Date	Cheque No.	Description	Total	Bank
241	27/05/2022	BACS	Pension - office	635.08	Wages Imprest
245	27/05/2022	BACS	Pension - Estates	567.94	Wages Imprest
			Total-----	1,203.02	

Paddock Wood Town Council
Uncashed receipts/transfers in (All banks)
(Upto 31/05/2022)

Voucher	Date	Cheque No.	Description	Total	Bank
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Total-----

RESERVES March 2021 - as per Bank Account

Fund	Opening balance March 2021	Interest 2021/22	Allocation from 21/22 Budget	Transfer to Wages account in error July 21 Correction in April 22	Drainage work July 2021	Contribution to election costs	Sale of land @ Green Lane	PWLB	One Public Grant	Tennis Court & Memorial Pavilion Funding	Expenditure to date	Incorrect DD (to be refunded)	Transfer to new accounts*	Totals
General Reserve	£157,377.47			-£15,006.18						-£65,000.00		-£1,361.48		£76,009.81
Gov Support grant	£20,248.68													£20,248.68
Interest		£1,101.23												£1,101.23
TOTAL VALUE OF FUND	£177,626.15	£1,101.23	£0.00	-£15,006.18	£0.00	£0.00	£0.00	£0.00	£0.00	-£65,000.00	£0.00	-£1,361.48	£0.00	£97,359.72
Foal Hurst Wood Reserve	£3,075.00													£3,075.00
Sports Facility Fund	£95.15													£95.15
Hunters Chase 106 fund	£36,826.21													£36,826.21
Section 106 money for Bus shelters	£223.42													£223.42
Elections	£8,146.00													£8,146.00
Estates equipment fund	£8,600.00													£8,600.00
Office equipment fund	£1,719.00													£1,719.00
Building maintenance fund	£16,936.58													£16,936.58
Play Equipment	£6.09													£6.09
War memorial	£1,000.00													£1,000.00
skate park improvements	£20,000.00													£20,000.00
Replacement floor for Day Ce	£4,500.00													£4,500.00
Cemetery car park fund/maintenance	£710.00													£710.00
Cemetery drainage	£9,000.00													£9,000.00
Community Centre	£342,459.78							£1,899,335.00		£65,000.00			-£456,632.03	£1,850,162.75
Earmarked Fund total	£453,297.23	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,899,335.00	£0.00	£65,000.00	£0.00	£0.00	-£456,632.03	£1,961,000.20
Cambridge Building Society		£17.26												£75,017.26
Hampshire Trust BS														£75,000.00
	£0.00	£17.26	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£150,000.00	£150,017.26
Total reserve fund	£630,923.38	£1,118.49	£0.00	-£15,006.18	£0.00	£0.00	£0.00	£1,899,335.00	£0.00	£0.00	£0.00	-£1,361.48	-£306,632.03	£2,208,377.18
Current Account Funds														
Community Centre	-£32,205.60		£60,000.00				£30,000.00		£65,000.00					£152,010.12
NP	£18,915.79		£10,000.00											£18,586.80
	-£13,289.81	£0.00	£70,000.00	£0.00	£0.00	£0.00	£30,000.00	£0.00	£65,000.00	£0.00		£0.00	£456,632.03	£170,596.92
TOTAL	£617,633.57	£1,118.49	£70,000.00	-£15,006.18	£0.00	£0.00	£30,000.00	£1,899,335.00	£65,000.00	£0.00	-£437,745.30	-£1,361.48	£150,000.00	£2,378,974.10

AGENDA ITEM F8

- a) Money found on field – in 2018 a sum of £190 was handed in the town council office. It was reported to the police who advised that we should wait and see if someone claimed it. It was placed in a sealed envelope in the office safe. Notices were placed on the relevant field, but no one ever came forward to claim it.

The council has three options:

- i) Contact the original finder and offer it back
- ii) Give to charity
- iii) Put into Council funds for a specific project

- b) Payment into bank account

In January 2022 an unidentified sum of £500 was received in the Council's Bank account. Unity Trust were contacted, and they advised that the money should be returned to the bank account from which it was sent. They advised that it was a CAF sort code, via the HSBC. CAF referred the matter back to the HSBC who have advised that the bank account number does not exist. The money is therefore currently in the Town Council's account.

HSBC advise that customers have up to 3 years to reclaim incorrectly paid funds.