

Gainsborough Town Council

Richmond House, Richmond Park, Morton Terrace

Gainsborough, Lincolnshire, DN21 2RJ

Telephone: 01427 811573

Website: gainsborough-tc.gov.uk



Dear Councillor,

Thursday, 16 March 2023

You are hereby summoned to attend a meeting of the **Finance and Strategy Committee** which will be held on **Tuesday 21 March 2023** commencing at **7.00pm** in the meeting room, **Richmond House, Richmond Park, Morton Terrace, Gainsborough.**

The business of the meeting is set out in the agenda below.

A handwritten signature in black ink, appearing to be 'BB' with a flourish.

Belina Boyer
Town Clerk

Committee members: Cllr M Boles (C) - ex officio, Cllr R Craig, Cllr D Dobbie, Cllr P Key (VC), Cllr C Lambie, Cllr J Musonda, Cllr P O'Connor – ex officio, Cllr K Panter, Cllr J Plastow

Agenda no	Agenda item title	Power/Regulation
FS23/115	To note apologies for absence.	<i>Local Government Act 1972, s85 (1) & Sch 12, p40.</i>
FS23/116	To receive any declarations of interest in accordance with the requirements of the Localism Act 2011.	<i>Localism Act 2011, s31.</i>
FS23/117	To consider any dispensation requests received by the Clerk in relation to personal and/or disclosable pecuniary interests, not previously recorded.	<i>Localism Act 2011, s33.</i>

Agenda no	Agenda item title	Power/Regulation
FS23/118	To receive the minutes of the previous Finance and Strategy Committee meeting(s) and resolve to sign these as a true record of the meeting(s). Paper A Finance and Strategy Committee 21 February 2023	<i>Local Government Act 1972, Sch 12, p41 (1).</i>
FS23/119	To receive and consider for approval the following financial reports: Paper B Unpaid Expenditure Transactions for 16 March 2023 Paper C Cashbook Summary (including due and unpaid transactions) for 16 March 2023 Paper D Budget Comparison Report (including due and unpaid transactions) for 16 March 2023	<i>Joint Panel on Accountability and Governance Practitioners Guide 2022.</i>
FS23/120	To approve and resolve to sign the monthly bank reconciliation for 28 February 2023 per paragraph 2.2 of Financial Regulations. Paper E	<i>Joint Panel on Accountability and Governance Practitioners Guide 2022.</i>
FS23/121	To consider proposed ear marked reserves for YE 31 st March 2023. Paper F	
FS23/122	To receive report of outstanding debtors and consider any action necessary. Paper G	
FS23/123	To review the Council's risk register and Risk Management Policy. Paper H	
FS23/124	To review the internal controls in place and consider changes. Paper I	
FS23/125	To consider the results of the tender scoring process and determine a contractor to carry out the development work on the Levellings, instruct the clerk to complete all relevant paperwork for work to commence and to draw down the relevant grants for the project. Paper K	
FS23/126	To consider action from the interim internal audit report with regards to the mayoral allowance (deferred from FS23/111) Paper L	<i>Joint Panel on Accountability and Governance Practitioners Guide 2022.</i>
FS23/127	To note the VAT Audit review and consider any action required resulting from it	<i>The Accounts and Audit Regulations 2015, s. 3</i>

Agenda no	Agenda item title	Power/Regulation
	Paper M	
FS23/128	To note an update on VAT on sports fees and consider any action required resulting from it. Paper N	
FS23/129	To receive any items for notification to be included on a future agenda – for information only <ul style="list-style-type: none"> • Strategic Plan • Cemetery Extension – cost implications • Council’s assets register 	N/A
FS23/130	To note the date and time of the next Finance and Strategy committee is scheduled for Tuesday 18 April 2023 at 19:00	<i>Local Government Act 1972, Sch 12, p10 (2)(a)</i>

PAPER A

Gainsborough Town Council

DRAFT Minutes of the Finance & Strategy Committee Meeting

21 February 2023 at 19.00



held in the Reading Room, Richmond House, Richmond Park, Morton Terrace, Gainsborough

Councillors Present

Matt Boles (Chairman)	Paul Key (Vice Chairman)	
		Keith Panter
David Dobbie		James Plastow

Councillors Absent

Richard Craig	Chris Lambie	Pat O'Connor
	Julie Musonda	

In attendance:

Belina Boyer (TC)	Rachel Allbones (DC&RFO)	
-------------------	--------------------------	--

Agenda no	Agenda item title	Resolution	Action	Power
FS23/105	To note apologies for absence.	The committee noted apologies for absence from Cllrs Lambie and O'Connor.	N/A	<i>Local Government Act 1972, s85 (1) & Sch 12, p40.</i>
FS23/106	To receive any declarations of interest in accordance with the requirements of the Localism Act 2011.	None received.	N/A	<i>Localism Act 2011, s31.</i>
FS23/107	To consider any dispensation requests received by the Clerk in relation to personal and/or	None received.	N/A	<i>Localism Act 2011, s33.</i>

Initialed:

Agenda no	Agenda item title	Resolution	Action	Power
	disclosable pecuniary interests, not previously recorded.			
FS23/108	To receive the minutes of the previous Finance and Strategy Committee meeting(s) and resolve to sign these as a true record of the meeting(s). Paper A Finance and Strategy Committee 17 January 2023	The Committee resolved to sign the minutes of the meeting 17 January 2023 as a true record of that meeting. Cllrs Boles, Dobbie and Key abstained from voting.	ASO to publish on the website.	<i>Local Government Act 1972, Sch 12, p41 (1).</i>
FS23/109	To receive and consider for approval the following financial reports: Paper B Unpaid Expenditure Transactions for 16 February 2023 Paper C Cashbook Summary (including due and unpaid transactions) for 16 February 2023 Paper D Budget Comparison Report (including due and unpaid transactions) for 16 February 2023	A concern was raised regarding the charge for face to face IOSH training and asked to look into reducing the cost. The Committee resolved to note and approve the following reports: <ul style="list-style-type: none"> • Unpaid Expenditure Transactions for 16 February 2023 • Cashbook Summary (including due and unpaid transactions) 16 February 2023 • Budget Comparison Report (including due and unpaid transactions) for 16 February 2023 	DC&RFO to make bank transfer payments once signed off by signatories.	<i>Joint Panel on Accountability and Governance Practitioners Guide 2022.</i>
FS23/110	To approve and resolve to sign the monthly bank reconciliations for 31 January 2023 as per the paragraph 2.2 in Financial Regulations.	The Committee resolved to approve and sign the monthly bank reconciliation for 31 January 2023.	DC&RFO to file.	<i>Joint Panel on Accountability and Governance Practitioners Guide 2022.</i>

Initialed:

Agenda no	Agenda item title	Resolution	Action	Power
	Paper E			
FS23/111	To note interim internal audit report and consider any action necessary resulting from the report. Paper F	The committee noted a verbal update on the internal audit report stating that outdated policies had since the IA report had been written been re-adopted by council and brought up to date. The committee noted that the Policy Working Group would be reviewing other policies and report back to this committee. The clerk would clarify any actions to be taken regarding the mayoral allowance to mitigate risk and report back to this committee.	Cllr Dobbie to make appointment with DC/RFO for internal control meeting. Policy Working Group to systematically review the Council's policies TC to discuss mayoral allowance and payments to mitigate risk.	<i>Joint Panel on Accountability and Governance Practitioners Guide 2022.</i>
FS23/112	To confirm by resolution that all documentation and information is in place for the Local Council Award Scheme – Foundation Level, and where appropriate, published on the Council's website. Paper G	Cllr Key requested to see a copy of the email sent to LCAS. The Committee resolved to confirm that all documentation and information for the Local Council Award Scheme – Foundation Level is in place, and where appropriate, published on the Council's website. Cllr Key voted against.	TC to issue Cllr Key with requested email. TC to send draft minutes to LCAS board	
FS23/113	To receive any items for notification to be included on a future agenda – for information only	<ul style="list-style-type: none"> • EMR Project plans • Cemetery Extension – cost implications 	To include on future agendas.	N/A

Initialed:

Agenda no	Agenda item title	Resolution	Action	Power
FS23/114	<p>To note the date and time of the next Finance and Strategy committee</p> <p>scheduled for Tuesday 21 March 2023 at 7:00pm.</p>	<p>The committee noted the date and time of the next Finance and Strategy committee Tuesday 21 March 2023 at 7:00pm at Richmond House.</p>	N/A	<p><i>Local Government Act 1972, Sch 12, p10 (2)(a)</i></p>

Meeting concluded at 7.48pm

Signed as a true record of the Meeting: _____ Dated _____
 Presiding chairman of approving meeting

Initialed:

PAPER B

ExpTno	Cheque	Ledger date	Gross	Vat	Net	Chq / Trans Total	Transaction Details	Heading	Occurrence
20171	BP2302	13/02/2023	£180.00	£30.00	£150.00	180.00	Gainsborough Skip Hire - Limestone	Love Lane garage road	
20172	BP2302	17/02/2023	£116.49	£5.00	£111.49	116.49	Viking Direct - A4 Envelopes and stamps	Stationery	
20177	103955	01/02/2023	£2,254.65	£0.00	£2,254.65	2,254.65	St Barnabus Hospice	Mayors Charity	
20211	BP2303	27/12/2022	£126.00	£21.00	£105.00	126.00	Nigel Smith Plumbing & Mechanical Services Ltd - Boiler repair	Marshalls Main pav	
20212	BP2303	23/03/2023	£900.00	£0.00	£900.00		██████████ Grave Digger - Grave digging - XKNC0073 & 43	Grave digging	
20249	BP2303	28/03/2023	£400.00	£0.00	£400.00	1,300.00	██████████ Grave Digger - Grave digging - XGRC0040	Grave digging	
20214	BP2303	10/03/2023	£450.00	£75.00	£375.00	450.00	Ranskill Hire Ltd - Tracked wood chipper	Burnt trees and R Park	
20215	BP2303	09/03/2023	£98.40	£16.40	£82.00	98.40	Edge IT Systems Limited - Allotment training	Staff Training	
20216	BP230301	14/03/2023	£50.00	£0.00	£50.00	50.00	Elvis Tribute Artist - Deposit	Kings Coronation	
20217	BP2303	28/02/2023	£509.40	£84.90	£424.50		F5 Computing Ltd - Microsoft 365 & back ups	IT Services	
20218	BP2303	28/02/2023	£814.20	£135.70	£678.50	1,323.60	F5 Computing Ltd - hp Probook 450 G9 - Interl Core i5, 8GB, 256GD SSD W10P	IT ofr Allotments Officer	
20219	BP2303	26/02/2023	£2,200.00	£0.00	£2,200.00	2,200.00	██████████ - Arboricultural consultancy services	Tree safety survey	
20220	BP2303	02/03/2023	£184.00	£30.66	£153.34	184.00	Dexel Tyre Co Ltd (Gainsborough) - Tyre repair	Vhicle maintenance	
20221	BP2303	02/03/2023	£19.99	£0.00	£19.99	19.99	Elite Workwear UK - Wellies (JB)	Staff workwear	
20222	BP2303	01/03/2023	£180.00	£0.00	£180.00	180.00	West Lindsey District Council - Premises licence	Marshalls Sports Ground	
20223	BP2303	06/03/2023	£180.00	£30.00	£150.00	180.00	DS Heating & Plumbing - Supplied and fitted kitchen tap and stop tap	Richmond House	
20224	BP2303	22/02/2023	£43.68	£7.28	£36.40		Trade UK - Ear Defenders LT Drill bit (replacement)	Staff workwear	
20225	BP2303	02/03/2023	£128.75	£21.46	£107.29		Trade UK - Paint, dust sheets, brushes	Marshalls pavilion	

ExpTno	Cheque	Ledger date	Gross	Vat	Net	Chq / Trans Total	Transaction Details	Heading	Occurrence
20248	BP2303	13/03/2023	£55.76	£9.29	£46.47	228.19	Trade UK - Paint & screws for plot numbering	Allotments	
20226	BP2303	01/03/2023	£1,500.00	£0.00	£1,500.00	1,500.00	Anthem Trust T/A Benjamin Adlard - Community grant	Community Grants	
20227	BP2303	28/02/2023	£2,501.76	£416.96	£2,084.80	2,501.76	Second Element Ltd - Legionella management package	Marshalls, Richmond and Levllings	
20228	BP2303	07/03/2023	£182.99	£30.50	£152.49	182.99	Viking Direct - Chair and foot stool	Office equipment	
20229	BP2303	08/03/2023	-£476.40	-£79.40	-£397.00		Book My Course Ltd - Contra 20073, IOSH Managing Safely (SC)	Staff Training	
20230	BP2303	08/03/2023	£432.00	£72.00	£360.00	-44.40	Book My Course Ltd - IOSH Managing Safely (SC)	Staff Training	
20231	BP2303	10/03/2023	£150.00	£0.00	£150.00	150.00	Cliff Bradley & Sons Ltd - Exhumation casket (Patrick Walker)	Grave digging	
20246	BP2303	14/03/2023	£5,697.00	£949.50	£4,747.50	5,697.00	Kierson - Repair and draughtproofing x windows (50% deposit)	Richmond House	
20247	BP2303	14/03/2023	£869.94	£144.99	£724.95	869.94	DrumBEAT Marketing UK - 10 banners and the associated art work	Elections	
20250	BP2303	14/03/2023	£1,000.00	£0.00	£1,000.00	1,000.00	Gainsborough District Scouts - Community Grant	Community grants	
20251	BP2303	14/03/2023	£480.00	£80.00	£400.00	480.00	British Hardwood Tree Nursery Ltd - X500 Softwood Square Sawn Tree Stakes for plot numbering	Allotment numbering	
20253	BP2303	14/02/2023	£20.29	£3.38	£16.91	20.29	Huws Gray Limited - Drill bit and frame fixing pack	Richmond House maintenance	
20255	BP2303	15/03/2023	£288.00	£48.00	£240.00	288.00	Elite Signs Limited - 6FT X 2FT Kings coronation banners	Kings coronation	
20256	BP2303	16/03/2023	£3,973.00	£0.00	£3,973.00	3,973.00	Retford Memorials - 1370 graves safety tested	Memorial topple testing	
20257	BP2303	16/03/2023	£317.00	£44.00	£273.00	317.00	The Bishop of Lincoln's Registry - Statutory faculty fee in relation to faculty petition for an exhumation and reinterment	Grave digging	
20258	BP2303	15/03/2023	£34.49	£5.75	£28.74	34.49	Viking Direct - Copy paper	Stationery	

ExpTno	Cheque	Ledger date	Gross	Vat	Net	Chq / Trans Total	Transaction Details	Heading	Occurrence
20254	CC2304	13/03/2023	£94.80	£15.80	£79.00	94.80	Listers Timber & Builders Merchants Ltd - Tanalised wood, plot numbers	Allotment numbering	
20232	CC2304	14/03/2023	£12.98	£2.16	£10.82	12.98	Amazon EU SARL - Letter stencils for allotments	Allotment numbering	
20233	CC2304	13/03/2023	£44.81	£7.47	£37.34	44.81	Dhothar Shoes UK - Copy paper	Stationery	
20234	CC230306	06/02/2023	£29.58	£4.93	£24.65	29.58	The Safety Supply Company Ltd - x2 boot cleaner	Ground Maintenance	
20235	CC230306	30/01/2023	£29.95	£5.00	£24.95	29.95	Durable (UK) Ltd - X5 Purple bins	Office equipment	
20236	CC230306	07/02/2023	£3.00	£0.00	£3.00		HM Land Registry - Aisby Walk title register	Legal fees	
20237	CC230306	07/02/2023	£6.00	£0.00	£6.00		HM Land Registry - North Warren Cemetery title register	Legal fees	
20238	CC230306	07/02/2023	£6.00	£0.00	£6.00		HM Land Registry - Danes Road title register	Legal fees	
20239	CC230306	07/02/2023	£6.00	£0.00	£6.00	21.00	HM Land Registry - Danes Road title register	Legal fees	
20240	CC230306	13/02/2023	£41.99	£7.00	£34.99	41.99	Oypla.Com LLP - Barrier fence pins	Marshalls cricket pitch protection	
20241	CC230306	13/02/2023	£54.99	£9.17	£45.82	54.99	Wilsons Underlays Ltd - Doormat	Richmond House Maintenance	
20242	CC230306	13/02/2023	£80.97	£13.50	£67.47	80.97	Bradford Building Supplies Ltd - Orange mesh barrier fencing	Marshalls cricket pitch protection	
20243	CC230306	15/02/2023	£19.98	£3.33	£16.65	19.98	Amazon EU SARL - Laptop case	Office equipment	
20244	CC230306	15/02/2023	£1.10	£0.18	£0.92	1.10	Amazon Services Europe S.A.R.L. - Blu tac	Stationery	
20245	CC230306	22/02/2023	£57.95	£9.66	£48.29	57.95	Equip2Clean - Pressure washer hose	Equipment maintenance	
20192	CC2304	26/02/2023	£15.17	£2.53	£12.64	15.17	Adobe Systems Software Ireland Ltd - Adobe Acrobat Pro DC Subscription	IT Services	Monthly
20176	DD23022	24/02/2023	£93.50	£15.58	£77.92	93.50	Stallard Kane Associates Ltd - Employment law services	HR Services	Monthly

ExpTno	Cheque	Ledger date	Gross	Vat	Net	Chq / Trans Total	Transaction Details	Heading	Occurrence
20167	DD230301B	01/03/2023	£244.83	£0.00	£244.83		West Lindsey District Council - Refuse & recycling service	Richmond Park	Monthly
20168	DD230301B	01/03/2023	£47.66	£0.00	£47.66		West Lindsey District Council - Refuse & recycling service	Marshalls	Monthly
20169	DD230301B	01/03/2023	£36.83	£0.00	£36.83	329.32	West Lindsey District Council - Refuse & recycling service	Spital Hill Allotments	Monthly
20188	DD2303	01/03/2023	£69.00	£0.00	£69.00		West Lindsey District Council - Non-Domestic Rates	North Warren Cemetery	Monthly
20189	DD2303	01/03/2023	£530.00	£0.00	£530.00		West Lindsey District Council - Non-Domestic Rates	General Cemetery	Monthly
20190	DD2303	01/03/2023	£936.00	£0.00	£936.00		West Lindsey District Council - Non-Domestic Rates	Marshalls	Monthly
20191	DD2303	01/03/2023	£245.00	£0.00	£245.00	1,780.00	West Lindsey District Council - Non-Domestic Rates	Richmond Park	Monthly
20175	DD2303	14/02/2023	£473.53	£78.92	£394.61		British Gas Business - Gas usage	Richmond House	11/1/23 - 10/2/23
20181	DD2303	03/03/2023	£83.52	£3.98	£79.54		British Gas Business - Electricity usage	Richmond House Flat	2/2/23 - 3/3/23
20182	DD2303	03/03/2023	£32.47	£1.55	£30.92		British Gas Business - Electricity usage	Levelling's	2/2/23 - 3/3/23
20183	DD2303	03/03/2023	£43.25	£2.06	£41.19		British Gas Business - Electricity usage	Marshalls External Changing	2/2/23 - 3/3/23
20184	DD2303	08/03/2023	£49.13	£2.34	£46.79		British Gas Business - Electricity usage	Marshalls Bowls Pavilion	9/2/23 - 8/3/23
20185	DD2303	08/03/2023	£34.07	£1.62	£32.45		British Gas Business - Electricity usage	General Cemetery	9/2/23 - 8/3/23
20207	DD2303	14/03/2023	£12.54	£0.60	£11.94	728.51	British Gas Business - Electricity usage	Richmond Park Greenhouse	2/2/23 - 6/3/23
20186	DD2303	24/02/2023	£293.26	£48.88	£244.38		Opus Energy - Electricity Usage	Marshalls Main Pavilion	27/1/23 - 23/2/23
20187	DD2303	06/03/2023	£317.68	£52.95	£264.73	610.94	Opus Energy - Electricity Usage	Richmond House Main House	6/2/23 - 5/3/23
20205	DD2303	09/03/2023	£5.58	£0.26	£5.32	5.58	E.ON Next Energy Ltd - Electricity usage	Marshalls External Changing	28/1/23 - 1/2/23
20203	DD2303	03/03/2023	£172.41	£0.00	£172.41		Anglian Water Business (National) Ltd - Water charges	Richmond park	3/12/22 - 2/3/23
20204	DD2303	03/03/2023	£14.24	£0.00	£14.24		Anglian Water Business (National) Ltd - Water charges	Levellings	3/12/22 - 2/3/23
20206	DD2303	06/03/2023	£66.42	£0.00	£66.42		Anglian Water Business (National) Ltd - Water charges	Marshalls	6/12/22 - 5/3/23
20252	DD2303	06/03/2023	£76.21	£0.00	£76.21	329.28	Anglian Water Business (National) Ltd - Water charges	General Cemetery	6/12/22 - 5/3/23
20196	BP2303	28/02/2023	£43.55	£0.00	£43.55		Water Plus Ltd - Used water & surface water drainage 26/1/23 - 26/2/23	General Cemetery	26/1/23 - 26/2/23
20197	BP2303	04/03/2023	-£29.16	£0.00	-£29.16		Water Plus Ltd - CREDIT - Used water & surface water drainage 26/11/22 - 26/12/22	General Cemetery	26/11/22 - 26/12/22
20198	BP2303	04/03/2023	-£43.54	£0.00	-£43.54		Water Plus Ltd - CREDIT - Used water & surface water drainage	General Cemetery	26/12/22 - 26/1/23
20199	BP2303	04/03/2023	-£43.55	£0.00	-£43.55		Water Plus Ltd - CREDIT - Used water & surface water drainage	General Cemetery	26/1/23 - 26/2/23

ExpTno	Cheque	Ledger date	Gross	Vat	Net	Chq / Trans Total	Transaction Details	Heading	Occurrence
20200	BP2303	05/03/2023	£14.92	£0.00	£14.92		Water Plus Ltd - Used water & surface water drainage	General Cemetery	26/11/22 - 26/12/22
20201	BP2303	07/03/2023	£4.38	£0.00	£4.38		Water Plus Ltd - Used water & surface water drainage	General Cemetery	26/12/22 - 26/1/23
20202	BP2303	08/03/2023	£5.58	£0.00	£5.58		Water Plus Ltd - Used water & surface water drainage	General Cemetery	26/1/23 - 26/2/23
20193	BP2303	03/03/2023	£42.83	£0.00	£42.83		Water Plus Ltd - Used water & surface water drainage	Richmond Park	1//23 - 1/3/23
20194	BP2303	03/03/2023	£18.20	£0.00	£18.20		Water Plus Ltd - Used water & surface water drainage	Marshalls	1//23 - 1/3/23
20195	BP2303	04/03/2023	£3.96	£0.00	£3.96	17.17	Water Plus Ltd - Used water & surface water drainage	Levelling's	1//23 - 1/3/23
20173	DD2303	16/02/2023	£16.21	£0.00	£16.21	16.21	HSBC - Bank charges	Bank Charges	17/1/23 - 16/2/23
20209	BP230306	11/02/2023	£124.40	£20.73	£103.67	124.40	EE Ltd - x4 mobile phones	Mobiles	
20210	BP2303	11/03/2023	£83.60	£13.93	£69.67	83.60	EE Ltd - x4 mobile phones	Mobiles	Monthly
20208	DD2303	09/03/2023				360.05	Unicom - Landline, broadband & electricity charges		
		1	£49.87	£41.56	£8.31		Alarm line	Richmond House	
		2	£136.69	£130.18	£6.51		Electricity (Lewis Street) (estimate)	Xmas light Electricity	1/2/23 - 1/3/23
		3	£82.91	£78.96	£3.95		Electricity (Trinity Street) (estimate)	Xmas light Electricity	1/2/23 - 1/3/23
		4	£46.26	£38.55	£7.71		CCTV Broadband & Phoneline	Richmond House	
		5	£44.32	£36.93	£7.39		CCTV Broadband & Phoneline	Marshalls	
20174	DD230301D	16/02/2023	£510.06	£85.01	£425.05	510.06	Lex Autolease Limited - Lease & service rental	Vehicle Expenses	2/3/23 - 1/4/23
20179	DD2303	01/03/2023	£359.98	£59.99	£299.99	359.98	Arval UK Ltd - Ford Transit Lease	Vehicle Expenses	15/3/23 - 14/4/23
20178	DD230301	01/03/2023	£271.10	£45.18	£225.92	271.10	Novuna Vehicle Solutions - Citroen Berlingo Lease	Vehicle Expenses	23/2/23 - 22/3/23
20180	DD2303	01/03/2023	£198.64	£33.11	£165.53	198.64	Fuelgenie - Fuel usage	Vehicle Expenses	1/2/23 - 28/2/23
20170	BP2302	01/02/2023				25,714.45	Rigel Wolf Ltd - February Payroll		
		1	£20,722.58	0.00	£20,722.58		February Payroll	Gross Salary	
		2	£1,761.15	0.00	£1,761.15		February Payroll	Employer NI	

ExpTno	Cheque	Ledger date	Gross	Vat	Net	Chq / Trans Total	Transaction Details	Heading	Occurrence
		3	£3,136.14	0.00	£3,136.14		February Payroll	Employer Pension Cont	
		4	£52.92	3.53	£49.39		February Payroll	Staff Mileage	
		5	£41.66	0.00	£41.66		February Payroll	Mayoral Allowance	
				£3,003.50	£52,218.81	55,222.31			
Chairman Signature _____						RFO Signature _____		Date _____	

PAPER C

Financial Summary - Cashbook

Summary of receipts and payments between 01/04/22 and 16/03/23 inclusive. This may include transactions with ledger dates outside this period. Includes current debtors and creditors.

Balances at the start of the year

Ordinary Accounts

HSBC Current/ Deposit Account	£456,691.57
Petty Cash	£100.00
Total	<u>£456,791.57</u>

RECEIPTS	Net	Vat	Gross
Cemetery	£50,661.10	£0.00	£50,661.10
Administration	£80,296.74	£0.00	£80,296.74
Mayors Charity	£338.00	£0.00	£338.00
Events	£1,150.06	£0.00	£1,150.06
Grounds Maintenance	£5,927.46	£0.00	£5,927.46
Richmond Park & House	£4,035.00	£0.00	£4,035.00
Sports Grounds	£30,035.58	£0.00	£30,035.58
Allotments	£6,190.40	£0.00	£6,190.40
Precept	£554,358.00	£0.00	£554,358.00
Community Infrastructure Levy	£19,203.15	£0.00	£19,203.15
Total Receipts	<u>£752,195.49</u>	<u>£0.00</u>	<u>£752,195.49</u>

PAYMENTS	Net	Vat	Gross
Cemetery	£25,637.24	£376.64	£26,013.88
Administration	£56,965.53	£5,474.15	£62,439.68
Mayors Charity	£338.00	£0.00	£338.00
Events	£1,045.90	£9.18	£1,055.08
Employee Costs	£263,172.49	£733.31	£263,905.80
Grounds Maintenance	£38,412.96	£7,321.36	£45,734.32
Richmond Park & House	£31,922.97	£4,820.59	£36,743.56
Sports Grounds	£34,243.99	£3,951.98	£38,195.97
Play Areas	£2,882.63	£571.40	£3,454.03
Allotments	£6,653.94	£719.49	£7,373.43
Public Realm	£16,190.05	£3,033.95	£19,224.00
Christmas Lights	£30,228.33	£4,698.92	£34,927.25
Ear Marked Reserves	£56,199.63	£6,728.92	£62,928.55
Total Payments	<u>£563,893.66</u>	<u>£38,439.89</u>	<u>£602,333.55</u>

Closing Balances

Ordinary Accounts

HSBC Current/ Deposit Account	£606,553.51
Petty Cash	£100.00
Total	<u>£606,653.51</u>

Not all the accounts have been reconciled exactly to the end date on this summary.

Signed _____

PAPER D

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Precept Income				
100	Precept	£554,258.00	£554,258.00	£0.00
105	WLDC Precept Contribution	£100.00	£100.00	£0.00
Total Income		<u>£554,358.00</u>	<u>£554,358.00</u>	<u>£0.00</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Employee Costs				
Expenditure				
1000	Payroll			
1000/1	Gross Salary	£254,020.00	£210,424.56	£43,595.44
1000/2	Employer NI Contribution	£21,921.00	£19,025.34	£2,895.66
1000/3	Employer Pension Contribution	£39,200.00	£28,891.41	£10,308.59
1000/4	Agency Staff	£0.00	£0.00	£0.00
1000	Total	£315,141.00	£258,341.31	£56,799.69
1010	Travel and Training			
1010/1	Staff Travel	£200.00	£61.47	£138.53
1010/2	Staff Training	£3,000.00	£3,000.00	£0.00
1010/3	Staff Car Business Insurance Reimbursement	£0.00	£0.00	£0.00
1010	Total	£3,200.00	£3,061.47	£138.53
1020	Workwear & ID			
1020/1	Staff Workwear	£1,200.00	£1,353.52	-£153.52
1020/2	H&S / First Aid	£0.00	£0.00	£0.00
1020/3	Staff ID Badge	£0.00	-£8.80	£8.80
1020	Total	£1,200.00	£1,344.72	-£144.72
Total Expenditure		£319,541.00	£262,747.50	£56,793.50

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Administration				
Income				
205	Bank Interest	£400.00	£1,273.88	£873.88
210	Insurance Reimbursement (GTF)	£1,574.00	-£424.47	-£1,998.47
215	Legal Fee Reinbursement	£0.00	£0.00	£0.00
220	Subject Access Request / FOI	£0.00	£0.00	£0.00
225	Insurance Claims	£0.00	£27,076.36	£27,076.36
Total Income		<u>£1,974.00</u>	<u>£27,925.77</u>	<u>£25,951.77</u>
Expenditure				
2000	Office Supplies & Telecom			
2000/1	IT Services & Maintenance	£5,500.00	£5,862.04	-£362.04
2000/2	Printing	£1,500.00	£1,401.41	£98.59
2000/3	Postage and Stationery	£1,000.00	£1,670.12	-£670.12
2000/4	Office Equipment	£250.00	£351.95	-£101.95
2000/5	Telephone and Broadband	£1,200.00	£1,164.55	£35.45
2000/6	Mobiles	£250.00	£319.79	-£69.79
2000/7	Shredding	£500.00	£88.13	£411.87
2000	Total	<u>£10,200.00</u>	<u>£10,857.99</u>	<u>-£657.99</u>
2010	Publicity			
2010/1	Annual Public Meeting	£120.00	£0.00	£120.00
2010/2	Sponsorship	£0.00	£0.00	£0.00
2010/3	Website	£250.00	£120.00	£130.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
2010/4	Publicity	£220.00	£0.00	£220.00
2010	Total	£590.00	£120.00	£470.00
2020	Subscriptions			
2020/1	LALC	£2,800.00	£2,585.91	£214.09
2020/2	The National Allotment Society	£55.00	£55.00	£0.00
2020/3	Local Council Advisory Service (LCAS)	£0.00	£0.00	£0.00
2020/4	Institute of Cemetery and Crematorium Management (ICCM)	£95.00	£95.00	£0.00
2020/5	Publications	£230.00	£236.80	-£6.80
2020/6	Information Commissioner's Office	£55.00	£55.00	£0.00
2020/7	NALC	£50.00	£50.00	£0.00
2020/8	The Rural Town Group	£0.00	£0.00	£0.00
2020	Total	£3,285.00	£3,077.71	£207.29
2030	Democratic & Civic			
2030/1	Civic Service	£1,600.00	£0.00	£1,600.00
2030/2	Civic Regalia & Past Mayors Badge	£200.00	£0.00	£200.00
2030/3	Citizen of the Year Award	£0.00	£0.00	£0.00
2030/4	WW2 Veteran Recognition Award	£0.00	£0.00	£0.00
2030/5	Mayoral Allowance	£500.00	£458.27	£41.73

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
2030/6	Mayoral Expenses	£1,500.00	£80.47	£1,419.53
2030/7	Mayors Cadet	£100.00	£0.00	£100.00
2030/8	Elections Costs	£22,500.00	£724.95	£21,775.05
2030/9	Councillor Training	£200.00	£180.00	£20.00
2030/10	Councillor Travel	£200.00	£0.00	£200.00
2030/11	Councillor ID	£0.00	£0.00	£0.00
2030/12	Miscellaneous expenses	£50.00	£12.48	£37.52
2030/13	AdvantEDGE Admin+ & Asset Manager	£400.00	£433.95	-£33.95
2030	Total	£27,250.00	£1,890.12	£25,359.88
2040	Grants			
2040/1	S137	£80.00	£25.00	£55.00
2040/2	Community Grants	£2,000.00	£2,000.00	£0.00
2040	Total	£2,080.00	£2,025.00	£55.00
2060	Insurance			
2060/1	Zurich Municipal	£11,400.00	£11,346.80	£53.20
2060/2	Claims	£0.00	£7,651.59	-£7,651.59
2060/3	Valuations	£0.00	£0.00	£0.00
2060	Total	£11,400.00	£18,998.39	-£7,598.39
2070	HR & Finances			
2070/1	Internal Auditor	£2,000.00	£500.00	£1,500.00
2070/2	External Auditor	£1,300.00	£1,300.00	£0.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
2070/3	Accountant - Payroll Services	£560.00	£420.00	£140.00
2070/4	Edge Design - Finance Software	£805.00	£767.30	£37.70
2070/5	Bank Charges	£450.00	£249.66	£200.34
2070/6	HR Provider	£1,100.00	£857.12	£242.88
2070/7	Occupational Health	£500.00	£0.00	£500.00
2070/8	Recruitment	£500.00	£0.00	£500.00
2070/9	Governance Support	£6,400.00	£4,961.97	£1,438.03
2070/10	VAT Audit	£800.00	£0.00	£800.00
2070	Total	<u>£14,415.00</u>	<u>£9,056.05</u>	<u>£5,358.95</u>
2080	Legal Fees			
2080/1	General	£1,500.00	£1,511.20	-£11.20
2080/2	Roses Legal Fees	£0.00	£0.00	£0.00
2080	Total	<u>£1,500.00</u>	<u>£1,511.20</u>	<u>-£11.20</u>
Total Expenditure		<u>£70,720.00</u>	<u>£47,536.46</u>	<u>£23,183.54</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Grounds Maintenance				
Income				
300	Vehicle Hire	£0.00	£0.00	£0.00
310	LCC Contribution towards Highway Verge Cutting	£5,307.00	£5,307.66	£0.66
320	Sale of Grounds Equipment	£0.00	£0.00	£0.00
330	Scrap	£0.00	£619.80	£619.80
Total Income		<u>£5,307.00</u>	<u>£5,927.46</u>	<u>£620.46</u>
Expenditure				
3000	Vehicle Costs			
3000/1	Ford Transit D/Cab Tipper	£5,150.00	£4,700.55	£449.45
3000/2	Ford Transit Van	£3,650.00	£3,624.88	£25.12
3000/3	Citroen Berlingo	£2,754.00	£2,736.04	£17.96
3000/4	Vehicle Maintenance	£300.00	£197.00	£103.00
3000/5	Fuel	£7,000.00	£5,210.54	£1,789.46
3000/6	Red Diesel	£0.00	£0.00	£0.00
3000/7	Trailer Maintenance	£400.00	£239.75	£160.25
3000	Total	<u>£19,254.00</u>	<u>£16,708.76</u>	<u>£2,545.24</u>
3010	Grounds Maintenance - All Sites			
3010/1	Miscellaneous	£1,000.00	£924.13	£75.87
3010/2	Equipment Service and Maintenance	£7,000.00	£4,177.35	£2,822.65
3010/3	New Grounds Equipment	£3,000.00	£3,000.00	£0.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
3010/4	Footpath/Road Maintenance	£5,000.00	£0.00	£5,000.00
3010/5	Tree Maintenance	£2,000.00	£0.00	£2,000.00
3010/6	Weed Killing (spraying)	£750.00	£79.50	£670.50
3010/7	Green Waste Removal	£0.00	£0.00	£0.00
3010/8	Hedge Cutting	£0.00	£0.00	£0.00
3010/9	Grit	£200.00	£157.50	£42.50
3010/10	Tree Safety Survey	£2,000.00	£2,000.00	£0.00
3010/11	Health & Safety	£1,120.00	£1,052.35	£67.65
3010/12	Highway Verge Cutting	£8,600.00	£5,961.70	£2,638.30
3010/13	Wildflower Verges	£0.00	£0.00	£0.00
3010	Total	£30,670.00	£17,352.53	£13,317.47
3020	Cleaning Products			
3020/1	Cleaning Products and Refuse Bags	£1,200.00	£815.71	£384.29
3020	Total	£1,200.00	£815.71	£384.29
Total Expenditure		£51,124.00	£34,877.00	£16,247.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Richmond Park & House				
Income				
400	Richmond Park			
400/1	Office Rent (Registrar)	£4,035.00	£4,035.00	£0.00
400/2	Registrar Service Recharge	£4,600.00	£0.00	-£4,600.00
400/3	Room Hire	£0.00	£0.00	£0.00
400	Total	£8,635.00	£4,035.00	-£4,600.00
Total Income		£8,635.00	£4,035.00	-£4,600.00
Expenditure				
4000	Richmond Park & House			
4000/1	Rates	£2,944.00	£2,944.10	-£0.10
4000/2	House & Buildings Maintenance	£9,000.00	£8,252.67	£747.33
4000/3	Gas	£3,500.00	£2,072.13	£1,427.87
4000/4	Electricity - Main House	£4,000.00	£2,927.98	£1,072.02
4000/5	Electricity - Flat	£700.00	£540.61	£159.39
4000/6	Electricity - Greenhouse	£600.00	£321.28	£278.72
4000/7	Anglian Water (Wave)	£900.00	£729.35	£170.65
4000/8	WaterPlus	£600.00	£610.07	-£10.07
4000/9	PAT Testing	£393.00	£393.00	£0.00
4000/10	Fire Extinguisher & Emergency Light Service	£600.00	£596.12	£3.88
4000/11	Security & Fire Alarm Service & Maintenance	£670.00	£1,178.25	-£508.25

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
4000/12	Security & Fire Alarm Response	£500.00	£520.00	-£20.00
4000/13	Alarm Phone Line	£400.00	£485.73	-£85.73
4000/14	Legionella Monitoring	£1,043.00	£1,042.80	£0.20
4000/15	Premises Licence Fee	£180.00	£180.00	£0.00
4000/16	Boiler Service & Repairs	£200.00	£62.50	£137.50
4000/17	Fixed Electrical Testing	£0.00	£0.00	£0.00
4000/18	Ground Maintenance	£2,000.00	£1,030.78	£969.22
4000/19	Waste Management	£1,800.00	£2,070.41	-£270.41
4000/20	Aviary & Bird Feed	£100.00	£0.00	£100.00
4000/21	Bedding Plants	£250.00	£151.67	£98.33
4000/22	Outdoor Toilet Renovations & Maintenance	£0.00	£0.00	£0.00
4000/23	Tree Maintenance	£0.00	£0.00	£0.00
4000/24	Footpath / Road Maintenance	£5,000.00	£43.80	£4,956.20
4000/25	New / maintenance of Litter Bins	£0.00	£0.00	£0.00
4000/26	Fountain Maintenance & Repairs	£250.00	£0.00	£250.00
4000/27	Flag Pole Maintenance & Repairs	£100.00	£0.00	£100.00
4000/28	New Grounds Furniture	£0.00	£0.00	£0.00
4000/29	Play Equipment Maintenance	£0.00	£0.00	£0.00
4000/30	Wet Pour Repairs	£0.00	£0.00	£0.00
4000/31	CCTV, Fibre broadband and line rental	£2,600.00	£487.24	£2,112.76
4000/32	Replacement Conservatory	£0.00	£0.00	£0.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	Revised	Actual Net	Balance
4000/33 First Aid & Defibrillator	£125.00	£83.33	£41.67
4000/34 Cleaning Contractor	£1,560.00	£1,560.30	-£0.30
4000 Total	<u>£40,015.00</u>	<u>£28,284.12</u>	<u>£11,730.88</u>
Total Expenditure	<u>£40,015.00</u>	<u>£28,284.12</u>	<u>£11,730.88</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Sports Grounds				
Income				
500	Roses			
500/8	Key Deposit	£0.00	£0.00	£0.00
500/9	Sinking Fund	£0.00	£0.00	£0.00
500	Total	£0.00	£0.00	£0.00
510	Marshalls			
510/1	Football	£5,000.00	£938.70	-£4,061.30
510/2	Cricket	£756.00	£803.25	£47.25
510/3	Bowls	£1,285.00	£1,285.20	£0.20
510/4	Room Hire	£9,000.00	£9,767.53	£767.53
510/5	Training Pitch	£400.00	£138.60	-£261.40
510/6	Key Deposit	£0.00	£0.00	£0.00
510	Total	£16,441.00	£12,933.28	-£3,507.72
520	Levellings			
520/1	Football	£1,500.00	£817.80	-£682.20
520/2	Key Deposit	£0.00	£0.00	£0.00
520	Total	£1,500.00	£817.80	-£682.20
Total Income		£17,941.00	£13,751.08	-£4,189.92
Expenditure				
5000	Roses			
5000/7	Anglian Water (Wave)	£0.00	£0.00	£0.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
5000/16	Ground Maintenance & Renovations - Cricket	£0.00	£0.00	£0.00
5000	Total	£0.00	£0.00	£0.00
5010	Marshalls			
5010/1	Rates	£11,228.00	£11,227.50	£0.50
5010/2	Main Pavilion Maintenance	£1,000.00	£360.93	£639.07
5010/3	Bowls Pavilion / Outbuilding Maintenance	£2,000.00	£1,237.33	£762.67
5010/4	Hygiene Services	£220.00	£219.30	£0.70
5010/5	Gas - Main Pavilion	£3,500.00	£3,073.97	£426.03
5010/6	Gas - Bowls Pavilion	£0.00	£0.00	£0.00
5010/7	Electricity - Main Pavilion	£3,000.00	£2,531.51	£468.49
5010/8	Electricity - External Changing	£1,000.00	£318.81	£681.19
5010/9	Electricity - Bowls Pavilion	£300.00	£655.78	-£355.78
5010/10	Anglian Water (Wave)	£400.00	£309.25	£90.75
5010/11	Waterplus	£800.00	£215.67	£584.33
5010/12	PAT Testing	£25.00	£25.00	£0.00
5010/13	Fire Extinguisher & Emergency Light Service	£750.00	£313.64	£436.36
5010/14	Security / Fire Alarm	£1,400.00	£1,335.28	£64.72
5010/15	Legionella Monitoring	£521.00	£521.00	£0.00
5010/16	Premises Licence Fee	£180.00	£180.00	£0.00
5010/17	Boiler Service & Repairs	£1,000.00	£835.00	£165.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
5010/18	Solar Panel Service & Repairs	£0.00	£0.00	£0.00
5010/19	Water Tank Service and Repair	£0.00	£0.00	£0.00
5010/20	Fixed Electrical Testing	£0.00	£0.00	£0.00
5010/21	Ground Maintenance & Renovations - Cricket	£1,350.00	£1,350.00	£0.00
5010/22	Ground Maintenance & Renovations - Bowls	£1,200.00	£1,198.00	£2.00
5010/23	Ground Maintenance & Renovations - Football	£1,200.00	£1,231.93	-£31.93
5010/24	Ground Maintenance & Renovations - General	£500.00	£102.46	£397.54
5010/25	Tree & Hedge Maintenance	£600.00	£0.00	£600.00
5010/26	Ditch Clearance	£0.00	£0.00	£0.00
5010/27	External Light Maintenance	£500.00	£0.00	£500.00
5010/28	Car Park Maintenance	£500.00	£0.00	£500.00
5010/29	Waste Management	£1,000.00	£571.92	£428.08
5010/30	CCTV Broadband & Phoneline	£2,200.00	£479.89	£1,720.11
5010/31	First Aid & Defibrillator	£200.00	£83.33	£116.67
5010/32	AdvantEDGE Facilities	£230.00	£238.00	-£8.00
5010	Total	£36,804.00	£28,615.50	£8,188.50
5020	Levellings			
5020/1	Pavilion Maintenance	£0.00	£14.99	-£14.99
5020/2	Gas	£300.00	£360.51	-£60.51
5020/3	Electricity	£300.00	£249.47	£50.53

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
5020/4	Anglian Water (Wave)	£100.00	£58.84	£41.16
5020/5	WaterPlus	£150.00	£58.17	£91.83
5020/6	PAT Testing	£0.00	£0.00	£0.00
5020/7	Fire Extinguisher & Emergency Light Service	£135.00	£135.00	£0.00
5020/8	Legionella Testing	£521.00	£521.00	£0.00
5020/9	Boiler Service & Repair	£150.00	£62.50	£87.50
5020/10	Fixed Electrical Testing	£0.00	£0.00	£0.00
5020/11	Ground Maintenance & Renovations - Football	£300.00	£220.00	£80.00
5020/12	Ground Maintenance & Renovations - General	£0.00	£0.00	£0.00
5020/13	Tree Maintenance	£0.00	£0.00	£0.00
5020/14	Fence Maintenance	£300.00	£200.00	£100.00
5020/15	First Aid & Defibrillator	£50.00	£0.00	£50.00
5020	Total	<u>£2,306.00</u>	<u>£1,880.48</u>	<u>£425.52</u>
Total Expenditure		<u>£39,110.00</u>	<u>£30,495.98</u>	<u>£8,614.02</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Cemetery				
Income				
600	General Cemetery			
600/1	Burial - Full Interment	£19,278.00	£19,163.20	-£114.80
600/2	Burial - Cremation Interment	£7,245.00	£8,211.00	£966.00
600/3	Exclusive Rights of Burial	£8,675.00	£11,897.55	£3,222.55
600/4	Use of Chapel	£0.00	£0.00	£0.00
600/5	Memorial Applications	£8,000.00	£9,541.15	£1,541.15
600/6	Exhumations	£0.00	£0.00	£0.00
600/7	EDF Energy	£0.00	£0.00	£0.00
600	Total	£43,198.00	£48,812.90	£5,614.90
610	North Warren Cemetery			
610/1	Burials - Full Interments	£0.00	£0.00	£0.00
610/2	Burials - Cremation Interments	£0.00	£0.00	£0.00
610/3	Exclusive Right of Burial	£0.00	-£450.00	-£450.00
610/4	Memorial Applications	£0.00	£214.20	£214.20
610	Total	£0.00	-£235.80	-£235.80
Total Income		£43,198.00	£48,577.10	£5,379.10
Expenditure				
6000	General Cemetery			
6000/1	Rates	£6,363.00	£6,362.25	£0.75
6000/2	Chapel Maintenance	£200.00	£0.00	£200.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
6000/3	Electricity	£650.00	£445.82	£204.18
6000/4	Anglian Water (Wave) & stand pipe repairs	£1,500.00	£135.10	£1,364.90
6000/5	WaterPlus	£1,200.00	£83.23	£1,116.77
6000/6	Fire Extinguisher & Emergency Light Service	£100.00	£22.50	£77.50
6000/7	Burial Software	£330.00	£518.70	-£188.70
6000/8	Fixed Electrical Testing	£0.00	£0.00	£0.00
6000/9	Ground & Building Maintenance	£2,000.00	£275.67	£1,724.33
6000/10	Waste Management	£1,768.00	£1,473.30	£294.70
6000/11	Grave Digging	£18,000.00	£13,098.96	£4,901.04
6000/12	Toilet Maintenance	£200.00	£0.00	£200.00
6000/13	Tree Maintenance	£0.00	£0.00	£0.00
6000/14	Boundary Fence Maintenance	£500.00	£0.00	£500.00
6000/15	Footpath/Road Repairs	£15,000.00	£0.00	£15,000.00
6000/16	Produce Woodland Burial & Memorial Wall	£0.00	£0.00	£0.00
6000/17	Extenson B Burial Land Sinking Fund	£13,500.00	£420.00	£13,080.00
6000/18	Drainage	£0.00	£0.00	£0.00
6000/19	Memorial Topple Testing	£0.00	£0.00	£0.00
6000/20	New / Maintenance of Litter Bins	£0.00	£0.00	£0.00
6000	Total	£61,311.00	£22,835.53	£38,475.47
6010	North Warren Cemetery			

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
6010/1	Rates	£823.00	£823.35	-£0.35
6010/2	Boundary Fence Maintenance	£500.00	£0.00	£500.00
6010/3	Tree Maintenance	£0.00	£0.00	£0.00
6010/4	Memorial Topple Testing	£0.00	£0.00	£0.00
6010/5	Ground Maintenance / Repairs	£0.00	£0.00	£0.00
6010/6	Grave Digging	£0.00	£0.00	£0.00
6010	Total	<u>£1,323.00</u>	<u>£823.35</u>	<u>£499.65</u>
Total Expenditure		<u>£62,634.00</u>	<u>£23,658.88</u>	<u>£38,975.12</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Play Areas				
Expenditure				
7000	Play Equipment Maintenance	£4,000.00	£300.24	£3,699.76
7005	Wet Pour Maintenance	£2,000.00	£940.00	£1,060.00
7010	Levellings			
7010/1	New Play Equipment	£0.00	£0.00	£0.00
7010/2	Play Equipment Maintenance	£0.00	£0.00	£0.00
7010/3	Skate Park Maintenance	£0.00	£0.00	£0.00
7010/4	Ground Surface Repairs	£0.00	£0.00	£0.00
7010/5	New Benches / Litter Bins & Maintenance	£0.00	£0.00	£0.00
7010/6	Dog Walk	£0.00	£0.00	£0.00
7010/7	General All Site Repairs	£0.00	£0.00	£0.00
7010	Total	£0.00	£0.00	£0.00
7020	Aisby Walk			
7020/1	Playing Field	£0.00	£0.00	£0.00
7020/2	New Play Equipment	£0.00	£0.00	£0.00
7020/3	Play Equipment Maintenance	£0.00	£0.00	£0.00
7020/4	Skate Park Maintenance	£2,000.00	£517.69	£1,482.31
7020/5	Ground Surface Repairs	£0.00	£0.00	£0.00
7020/6	New Benches / Litter Bins & Maintenance	£0.00	£0.00	£0.00
7020/7	Boundary & Tree Maintenance	£0.00	£0.00	£0.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
7020	Total	£2,000.00	£517.69	£1,482.31
7030	Danes Road			
7030/1	New Play Equipment	£0.00	£0.00	£0.00
7030/2	Play Equipment Maintenance	£0.00	£0.00	£0.00
7030/3	Ground Surface Repairs	£0.00	£0.00	£0.00
7030/4	New Benches / Litter Bins & Maintenance	£0.00	£0.00	£0.00
7030/5	Boundary Maintenance	£0.00	£0.00	£0.00
7030	Total	£0.00	£0.00	£0.00
7040	Mayflower Close			
7040/1	New Play Equipment	£0.00	£0.00	£0.00
7040/2	Play Equipment Maintenance	£0.00	£0.00	£0.00
7040/3	Ground Surface Repairs	£0.00	£0.00	£0.00
7040/4	New Benches / Litter Bins & Maintenance	£0.00	£0.00	£0.00
7040/5	Boundary Maintenance	£0.00	£0.00	£0.00
7040	Total	£0.00	£0.00	£0.00
7050	Sandsfield Lane North			
7050/1	New Play Equipment	£0.00	£0.00	£0.00
7050/2	Play Equipment Maintenance	£0.00	£0.00	£0.00
7050/3	Ground Surface Repairs	£0.00	£0.00	£0.00
7050/4	New Benches / Litter Bins Maintenance	£0.00	£0.00	£0.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
7050/5	Boundary Maintenance	£0.00	£0.00	£0.00
7050	Total	£0.00	£0.00	£0.00
7080	St Georges			
7080/1	New Play Equipment	£0.00	£0.00	£0.00
7080/2	Play Equipment Maintenance	£0.00	£0.00	£0.00
7080/3	Ground Surface Repairs	£0.00	£0.00	£0.00
7080/4	New Benches / Litter Bins & Maintenance	£0.00	£0.00	£0.00
7080/5	Boundary Maintenance	£0.00	£0.00	£0.00
7080	Total	£0.00	£0.00	£0.00
7090	Play Area Inspections	£1,043.00	£1,124.70	-£81.70
Total Expenditure		£9,043.00	£2,882.63	£6,160.37

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Allotments				
Income				
800	Allotments			
800/1	Foxby Hill	£4,200.00	£332.00	-£3,868.00
800/2	Love Lane	£1,596.00	£126.00	-£1,470.00
800/3	North Warren	£1,008.00	£308.00	-£700.00
800/4	Showfields	£980.00	£84.00	-£896.00
800/5	Spital Hill	£1,092.00	£289.33	-£802.67
800	Total	£8,876.00	£1,139.33	-£7,736.67
815	Garage Space Ropery Road	£1,250.00	£0.00	-£1,250.00
Total Income		£10,126.00	£1,139.33	-£8,986.67
Expenditure				
8000	Foxby Hill			
8000/1	Site Rent	£875.00	£875.00	£0.00
8000/2	Skip Hire	£625.00	£208.33	£416.67
8000/3	Water Charges	£550.00	£752.73	-£202.73
8000/4	Hedge Cutting	£375.00	£0.00	£375.00
8000/5	Asbestos Management	£0.00	£0.00	£0.00
8000/6	Miscellaneous Expenditure	£400.00	£224.83	£175.17
8000	Total	£2,825.00	£2,060.89	£764.11
8010	Love Lane			
8010/1	Site Rent	£875.00	£875.00	£0.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
8010/2	Skip Hire	£625.00	£208.33	£416.67
8010/3	Asbestos Management	£0.00	£0.00	£0.00
8010/4	Hedge Cutting	£100.00	£0.00	£100.00
8010/5	Miscellaneous Expenditure	£400.00	£86.92	£313.08
8010	Total	£2,000.00	£1,170.25	£829.75
8020	North Warren			
8020/1	Site Rent	£0.00	£0.00	£0.00
8020/2	Skip Hire	£625.00	£0.00	£625.00
8020/3	Asbestos Management	£0.00	£0.00	£0.00
8020/4	Miscellaneous Expenditure	£400.00	£98.46	£301.54
8020	Total	£1,025.00	£98.46	£926.54
8030	Showfield			
8030/1	Site Rent	£0.00	£0.00	£0.00
8030/2	Skip Hire	£625.00	£0.00	£625.00
8030/3	Asbestos Management	£0.00	£0.00	£0.00
8030/4	Wall Maintenance	£2,000.00	£0.00	£2,000.00
8030/5	Miscellaneous Expenditure	£400.00	£400.00	£0.00
8030	Total	£3,025.00	£400.00	£2,625.00
8040	Spital Hill			
8040/1	Site Rent	£250.00	£250.00	£0.00
8040/2	Skip Hire	£450.00	£441.96	£8.04

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
8040/3	Water Charges	£400.00	£421.74	-£21.74
8040/4	Asbestos Management	£0.00	£0.00	£0.00
8040/5	Miscellaneous Expenditure	£400.00	£83.50	£316.50
8040	Total	£1,500.00	£1,197.20	£302.80
8050	Love Lane Garage Site	£200.00	£185.82	£14.18
8060	All Sites			
8060/1	Edge IT Management Software	£302.00	£411.60	-£109.60
8060/2	Misc	£950.00	£909.96	£40.04
8060	Total	£1,252.00	£1,321.56	-£69.56
Total Expenditure		£11,827.00	£6,434.18	£5,392.82

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Public Realm				
Income				
900	Corringham Road Roundabout	£0.00	£0.00	£0.00
910	War Memorial Project	£0.00	£0.00	£0.00
920	Bus Shelters	£0.00	£0.00	£0.00
Total Income		£0.00	£0.00	£0.00
Expenditure				
9000	Roundabouts / Islands			
9000/1	Thorndike Way Roundabout	£0.00	£0.00	£0.00
9000/2	Corringham Road Roundabouts	£0.00	£0.00	£0.00
9000/3	Morton Corner Traffic Island	£0.00	£0.00	£0.00
9000	Total	£0.00	£0.00	£0.00
9010	Street Furniture			
9010/1	Notice Boards	£0.00	£0.00	£0.00
9010/2	Benches	£0.00	£0.00	£0.00
9010/3	Bus Shelters	£1,440.00	£1,440.00	£0.00
9010/4	Millennium Clock	£1,200.00	£241.00	£959.00
9010/5	Silver Street Sculpture	£0.00	£0.00	£0.00
9010/6	Community Speed Watch Applications	£0.00	£0.00	£0.00
9010	Total	£2,640.00	£1,681.00	£959.00
9020	War Memorial			
9020/1	Maintenance	£385.00	£385.00	£0.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
9020/2	Future Project	£0.00	£0.00	£0.00
9020	Total	£385.00	£385.00	£0.00
9030	Gainsborough in Bloom	£0.00	£0.00	£0.00
9040	Community Rail Partnership	£0.00	£0.00	£0.00
Total Expenditure		£3,025.00	£2,066.00	£959.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Events				
Income				
1005	Richmond Park	£0.00	£0.00	£0.00
1015	Marshalls Sports Ground			
1015/1	Armed Forces & Community Day	£0.00	£150.06	£150.06
1015	Total	<u>£0.00</u>	<u>£150.06</u>	<u>£150.06</u>
1030	Levellings Playing Field	£1,000.00	£1,000.00	£0.00
1040	Aisby Walk Playing Field	£500.00	£0.00	-£500.00
Total Income		<u>£1,500.00</u>	<u>£1,150.06</u>	<u>-£349.94</u>
Expenditure				
10010	Mayflower 400 (Illuminate)	£1,000.00	£1,000.00	£0.00
10020	Armed Forces Day	£0.00	£0.00	£0.00
10030	Queen's Platinum Jubilee	£0.00	£0.00	£0.00
10035	King Charles III Coronation	£0.00	£0.00	£0.00
10040	Remembrance Sunday	£300.00	£45.90	£254.10
10050	Local Event Support	£3,000.00	£0.00	£3,000.00
Total Expenditure		<u>£4,300.00</u>	<u>£1,045.90</u>	<u>£3,254.10</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Christmas Lights				
Income				
1100	Shop Christmas Tree Scheme	£0.00	£0.00	£0.00
Total Income		<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>
Expenditure				
11000	Switch On Event	£5,000.00	£5,000.00	£0.00
11010	Anchor Point / Electrical Testing	£2,500.00	£1,291.95	£1,208.05
11020	Electrical Contractor - Main Lights	£0.00	£0.00	£0.00
11030	Electrical Contractor - Shop Trees	£0.00	£0.00	£0.00
11040	Market Place Christmas Tree	£0.00	£0.00	£0.00
11050	Blachere Contract	£21,000.00	£19,817.48	£1,182.52
11055	Electrical Contractor for potential use of old lights	£0.00	£0.00	£0.00
11060	Trinty Street Electricity	£3,000.00	£4,118.90	-£1,118.90
11070	Church Street Lamp Post Electricity	£200.00	£0.00	£200.00
Total Expenditure		<u>£31,700.00</u>	<u>£30,228.33</u>	<u>£1,471.67</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	Revised	Actual Net	Balance
Community Infrastructure Levy Income			
14000 CIL	£0.00	£19,203.15	£19,203.15
Total Income	<u>£0.00</u>	<u>£19,203.15</u>	<u>£19,203.15</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Ear Marked Reserves				
Expenditure				
12000	Ear Marked Reserves			
12000/1	General Fund	£160,838.95	£10,750.00	£150,088.95
12000/2	Mayors Charity Account	£2,254.65	£2,254.65	£0.00
12000/3	Roses AWP Sinking Fund	£59,500.00	£0.00	£59,500.00
12000/4	Roses Key Deposits	£950.00	£0.00	£950.00
12000/5	Marshalls Key Deposits	£700.00	£0.00	£700.00
12000/6	Levellings Key Deposit	£0.00	£0.00	£0.00
12000/7	Staff Training	£2,500.00	£804.00	£1,696.00
12000/8	Community Grants	£6,840.00	£2,000.00	£4,840.00
12000/9	Community Resilience Grant	£0.00	£0.00	£0.00
12000/10	Building Valuations	£1,250.00	£1,250.00	£0.00
12000/11	Richmond House Maintenance	£25,000.00	£0.00	£25,000.00
12000/12	Richmond House Conservatory	£10,022.99	£1,334.83	£8,688.16
12000/13	Richmond Park Toilet Renovation	£2,500.00	£916.43	£1,583.57
12000/14	Richmond Park Compound Fence	£3,500.00	£0.00	£3,500.00
12000/15	New Grounds Equipment	£2,000.00	£1,985.10	£14.90
12000/16	Marshalls Pavilion Maintenance (Electrics, Boiler, Solar)	£7,000.00	£1,513.68	£5,486.32
12000/17	Marshalls Ditch Clearance	£7,810.00	£0.00	£7,810.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
12000/18	Grounds Maintenance & Renovations (Marshalls & Levellings)	£1,200.00	£833.10	£366.90
12000/19	General Tree Maintenance & Survey	£9,000.00	£200.00	£8,800.00
12000/20	General Play Equipment Maintenance	£6,500.00	£0.00	£6,500.00
12000/21	Wet Pour Repairs	£13,000.00	£13,000.00	£0.00
12000/22	Mayflower Close Boundary Maintenance	£600.00	£0.00	£600.00
12000/23	General Footpath/Road Maintenance	£13,650.00	£0.00	£13,650.00
12000/24	General Litter Bin Refurb / Replace	£2,000.00	£0.00	£2,000.00
12000/25	King Ramps Event Aisby Walk	£0.00	£0.00	£0.00
12000/26	Levellings Future Development	£16,945.50	£650.00	£16,295.50
12000/27	Levellings Pavilion Maintenance	£2,900.00	£682.83	£2,217.17
12000/28	Levellings Defibrillator	£400.00	£0.00	£400.00
12000/29	Cemetery Topple Testing	£19,091.00	£3,973.00	£15,118.00
12000/30	Cemetery Boundary Fence Maintenance	£4,000.00	£0.00	£4,000.00
12000/31	Cemetery Woodland Burial	£6,700.00	£0.00	£6,700.00
12000/32	Cemetery Extension B Land Sinking Fund	£34,000.00	£0.00	£34,000.00
12000/33	General Green Waste Removal	£2,500.00	£0.00	£2,500.00
12000/34	Street Furniture - Benches	£0.00	£0.00	£0.00

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
12000/35	Street Furniture - Notice Board	£0.00	£0.00	£0.00
12000/36	Silver St Sculpture Maintenance	£1,000.00	£0.00	£1,000.00
12000/37	Allotment Site Maintenance	£5,000.00	£1,145.00	£3,855.00
12000/38	Showfield Allotment Wall Maintenance	£10,000.00	£10,000.00	£0.00
12000/39	North Warren Allotment Fence	£5,200.00	£0.00	£5,200.00
12000/40	Foxby Hill Allotment Assoc Funds	£108.07	£0.00	£108.07
12000/41	WW2 Veteran Acknowledgement Award	£0.00	£0.00	£0.00
12000/42	Community Rail Partnership Travelguide	£0.00	£0.00	£0.00
12000/43	CIL	£206.90	£0.00	£206.90
12000/44	Gainsborough in Bloom	£0.00	£0.00	£0.00
12000/45	Queen's Platinum Jubilee	£6,082.00	£1,997.99	£4,084.01
12000/46	Neighbourhood Plan	£0.00	£0.00	£0.00
12000/47	Mayors Expenses 21/22	£594.12	£594.12	£0.00
12000	Total	<u>£453,344.18</u>	<u>£55,884.73</u>	<u>£397,459.45</u>
Total Expenditure		<u>£453,344.18</u>	<u>£55,884.73</u>	<u>£397,459.45</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	Revised	Actual Net	Balance
Neighbourhood Plan			
Income			
1300 Neighbourhood Plan	£0.00	£0.00	£0.00
Total Income	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>
Expenditure			
13000 Neighbourhood Plan	£0.00	£0.00	£0.00
Total Expenditure	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Revised	Actual Net	Balance
Mayors Charity				
Income				
1200	Events & Donations			
1200/1	Fundraising Events	£0.00	£338.00	£338.00
1200/2	Civic Service Collection	£0.00	£0.00	£0.00
1200	Total	<u>£0.00</u>	<u>£338.00</u>	<u>£338.00</u>
Total Income		<u>£0.00</u>	<u>£338.00</u>	<u>£338.00</u>
Expenditure				
14005	Mayor Events (HSBC)	£0.00	£0.00	£0.00
14010	Mayors Charity Donation (HSBC)	£0.00	£338.00	-£338.00
Total Expenditure		<u>£0.00</u>	<u>£338.00</u>	<u>-£338.00</u>

Financial Budget Comparison

Comparison between 01/04/22 and 16/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	Revised	Actual Net	Balance
Total Income	£643,039.00	£676,404.95	
Total Expenditure	£1,096,383.18	£526,479.71	
Total Net Balance	<u>-£453,344.18</u>	<u>£149,925.24</u>	

PAPER E

Bank Account Reconciled Statement

HSBC Current/ Deposit Account 51418890+036629 40-22-01

Statement Number	121	Bank Statement No.	121
Statement Opening Balance	£638,747.08	Opening Date	01/02/23
Statement Closing Balance	£609,478.58	Closing Date	28/02/23
True/ Cashbook Closing Balance	£607,223.93		

Date	Cheque/ Ref.	Supplier/ Customer	Debit (£)	Credit (£)	Balance (£)
01/02/23	DD230201	Novuna Vehicle Solutions	271.10	0.00	638,475.98
01/02/23	DD230201B	CF Corporate Finance Ltd	260.11	0.00	638,215.87
01/02/23	DD230201C	West Lindsey District Council	329.32	0.00	637,886.55
01/02/23	DD230201D	Opus Energy	766.99	0.00	637,119.56
01/02/23	DD230201E	Lex Autolease Limited	510.06	0.00	636,609.50
01/02/23	DD230201F	British Gas Business	472.09	0.00	636,137.41
06/02/23	CC230206	Multiple Suppliers/ Customers	90.23	0.00	636,047.18
06/02/23	CR230206	Slimming World	0.00	119.18	636,166.36
07/02/23	DD230207	HSBC	8.00	0.00	636,158.36
08/02/23	CR230208	Otter FC	0.00	129.00	636,287.36
09/02/23	CR230209	Lincolnshire Co-operative Funeral Service	0.00	760.20	637,047.56
09/02/23	CR230209B	LAS Metals	0.00	619.80	637,667.36
13/02/23	CR230213	Slimming World	0.00	119.18	637,786.54
13/02/23	DD230213	Opus Energy	318.72	0.00	637,467.82
14/02/23	DD230214	Fuelgenie	101.01	0.00	637,366.81
15/02/23	DD230215	Arval UK Ltd	359.98	0.00	637,006.83
15/02/23	DD230215B	West Lindsey District Council	69.00	0.00	636,937.83
15/02/23	DD230215C	West Lindsey District Council	530.00	0.00	636,407.83
15/02/23	DD230215D	West Lindsey District Council	936.00	0.00	635,471.83
15/02/23	DD230215E	West Lindsey District Council	245.00	0.00	635,226.83
16/02/23	CR230216	Samuel Jacob Memorials Ltd	0.00	214.20	635,441.03
16/02/23	CR230216B	Samuel Jacob Memorials Ltd	0.00	937.65	636,378.68
16/02/23	CR230216C	Samuel Jacob Memorials Ltd	0.00	456.75	636,835.43
16/02/23	DD230216	E.ON Next Energy Ltd	52.62	0.00	636,782.81
16/02/23	DD230216B	E.ON Next Energy Ltd	18.62	0.00	636,764.19
16/02/23	DD230216C	E.ON Next Energy Ltd	23.55	0.00	636,740.64
18/02/23	CR230218	Friendship FC	0.00	129.15	636,869.79

Bank Account Reconciled Statement

20/02/23	CR230220	Slimming World	0.00	119.18	636,988.97
20/02/23	DD230220	Unicom	387.03	0.00	636,601.94
21/02/23	CR230221	Sports & Social Club FC	0.00	43.05	636,644.99
21/02/23	DD230221	E.ON Next Energy Ltd	30.98	0.00	636,614.01
21/02/23	DD230221B	Opus Energy	424.03	0.00	636,189.98
22/02/23	BP230222	Rigel Wolf Ltd	25,714.45	0.00	610,475.53
23/02/23	BP230223	V king Direct	635.49	0.00	609,840.04
23/02/23	BP230223B	Retford Memorials	385.00	0.00	609,455.04
23/02/23	BP230223C	Chubb Fire & Security Ltd	542.75	0.00	608,912.29
23/02/23	BP230223D	Origin Amenity Solutions	648.00	0.00	608,264.29
23/02/23	BP230223E	Integrating Solutions Ltd	89.56	0.00	608,174.73
23/02/23	BP230223F	████████ Roofing	250.00	0.00	607,924.73
23/02/23	BP230223G	Phs Group Plc	136.48	0.00	607,788.25
23/02/23	BP230223H	Howden Joinery Ltd	287.39	0.00	607,500.86
23/02/23	BP230223I	Trade UK	350.85	0.00	607,150.01
23/02/23	BP230223J	Huws Gray Limited	83.72	0.00	607,066.29
23/02/23	BP230223K	Elite Workwear UK	81.60	0.00	606,984.69
23/02/23	BP230223L	Lincs Electrical Wholesalers Ltd	30.00	0.00	606,954.69
23/02/23	BP230223M	Agri-Gem Ltd	22.80	0.00	606,931.89
23/02/23	BP230223N	Council HR & Governance Support	1,381.49	0.00	605,550.40
23/02/23	BP230223O	Lincolnshire Association of Local Councils	600.00	0.00	604,950.40
23/02/23	BP230223P	A Price Electrical Ltd	171.60	0.00	604,778.80
23/02/23	BP230223Q	West Lindsey District Council	180.00	0.00	604,598.80
23/02/23	BP230223R	Cemetery Development Services Ltd	504.00	0.00	604,094.80
23/02/23	BP230223S	████████ Grave Digger	500.00	0.00	603,594.80
23/02/23	BP230223T	Swallow Cleaning Contractors	864.00	0.00	602,730.80
23/02/23	BP230223U	Burton & Dyson Solicitors	144.00	0.00	602,586.80
23/02/23	BP230223V	F5 Computing Ltd	471.96	0.00	602,114.84
23/02/23	BP230223W	High Street Garage	355.44	0.00	601,759.40
23/02/23	BP230223X	Portland Towing Centre Ltd	287.70	0.00	601,471.70
23/02/23	BP230223Y	Ibwest Ltd	60.00	0.00	601,411.70
23/02/23	BP230223Z	Elite Signs Limited	226.80	0.00	601,184.90
23/02/23	BP230223ZA	Edge IT Systems Limited	3,314.70	0.00	597,870.20
23/02/23	BP230223ZB	Rainbow Fireworks	225.00	0.00	597,645.20
23/02/23	BP230223ZC	SRP Hire Solutions	720.00	0.00	596,925.20
23/02/23	BP230223ZD	Water Plus Ltd	47.04	0.00	596,878.16

Bank Account Reconciled Statement

23/02/23	BP230223ZE	Water Plus Ltd	19.80	0.00	596,858.36
23/02/23	BP230223ZF	Water Plus Ltd	4.37	0.00	596,853.99
23/02/23	BP230223ZG	British Telecommunications Plc	145.84	0.00	596,708.15
23/02/23	BP230223ZH	Gainsborough Skip Hire	180.00	0.00	596,528.15
23/02/23	DD230223	British Gas Business	4.83	0.00	596,523.32
24/02/23	DD230224	Stallard Kane Associates Ltd	93.50	0.00	596,429.82
27/02/23	CR230227	HMRC	0.00	12,792.14	609,221.96
27/02/23	CR230227B	Slimming World	0.00	119.18	609,341.14
28/02/23	CR230228	Showfield Allotments	0.00	18.95	609,360.09
28/02/23	CR230228B	Love Lane Allotments	0.00	17.24	609,377.33
28/02/23	CR230228C	Foxby Hill Allotments	0.00	37.17	609,414.50
28/02/23	CR230228D	Love Lane Allotments	0.00	36.20	609,450.70
28/02/23	CR230228E	Spital Hill Allotment Holders	0.00	27.88	609,478.58

Uncleared and unrepresented effects

14/02/23	103955	St Barnabus Lincolnshire Hospice	2,254.65		607,223.93
		Total uncleared and unrepresented	2254.65	0.00	
		Total debits / credits	48219.25	16696.1	

Reconciled by Rachel Allbones

Signed _____
Clerk / Responsible Financial Officer

Chair

Date _____

Your Statement

Mrs Belina Boyer
 Gainsborough Town Council
 Richmond House
 Morton Terrace
 Gainsborough
 DN21 2RJ



Account Summary

Opening Balance	628,747.08
Payments In	16,277.46
Payments Out	45,545.96
Closing Balance	599,478.58

Interest Rate - Valid as at end date of the statement period
 1.04% AER

1 February to 28 February 2023

International Bank Account Number

GB04HBUK40220103662918

Branch Identifier Code

HBUKGB4131T

Account Name

Gainsborough Town Council

Sortcode

40-22-01

Account Number Sheet Number

03662918 295

Your Business Money Manager details

Date	Payment type and details	Paid out	Paid in	Balance
31 Jan 23	BALANCE BROUGHT FORWARD			628,747.08
01 Feb 23	TFR TRANSFER 51418890	2,609.67		626,137.41
06 Feb 23	TFR TRANSFER 51418890		28.95	626,166.36
07 Feb 23	TFR TRANSFER 51418890	8.00		626,158.36
08 Feb 23	TFR TRANSFER 51418890		129.00	626,287.36
09 Feb 23	TFR TRANSFER 51418890		1,380.00	627,667.36
13 Feb 23	TFR TRANSFER 51418890	199.54		627,467.82
14 Feb 23	TFR TRANSFER 51418890	101.01		627,366.81
15 Feb 23	TFR TRANSFER 51418890	2,139.98		625,226.83
16 Feb 23	TFR TRANSFER 51418890		1,513.81	626,740.64
18 Feb 23	TFR TRANSFER 51418890		129.15	626,869.79
20 Feb 23	TFR TRANSFER 51418890	267.85		626,601.94
21 Feb 23	TFR TRANSFER 51418890	411.96		626,189.98
22 Feb 23	TFR 402201 51418890			
	INTERNET TRANSFER	25,000.00		
	TFR TRANSFER 51418890	714.45		600,475.53
23 Feb 23	TFR 402201 51418890			
	INTERNET TRANSFER	14,000.00		
	TFR TRANSFER 51418890		47.79	586,523.32
24 Feb 23	TFR TRANSFER 51418890	93.50		586,429.82
27 Feb 23	TFR TRANSFER 51418890		12,911.32	599,341.14
28 Feb 23	TFR TRANSFER 51418890		137.44	599,478.58
28 Feb 23	BALANCE CARRIED FORWARD			599,478.58

Contact tel 03457 60 60 60
see reverse for call times
Text phone 03457 125 563
used by deaf or speech impaired customers
www.hsbc.co.uk

1 February to 28 February 2023

Your Statement

Account Name
Gainsborough Town Council

Sortcode	Account Number	Sheet Number
40-22-01	03662918	296

Information about the Financial Services Compensation Scheme

Most deposits made by HSBC Business customers are eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at fscs.org.uk, call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website (hsbc.co.uk/fscs/).

Your Statement

Mrs Belina Boyer
 Gainsborough Town Council
 Richmond House
 Morton Terrace
 Gainsborough
 DN21 2RJ



Account Summary

Opening Balance	10,000.00
Payments In	62,361.24
Payments Out	62,361.24
Closing Balance	10,000.00

29 January to 28 February 2023

International Bank Account Number

GB60HBUK40220151418890

Branch Identifier Code

HBUKGB4131T

Account Name

Gainsborough Town Council

Sortcode

40-22-01

Account Number Sheet Number

51418890 767

Your BUSINESS CURRENT ACCOUNT details

Date	Payment type and details	Paid out	Paid in	Balance
28 Jan 23	BALANCE BROUGHT FORWARD			10,000.00
30 Jan 23	CR [REDACTED] SLIMMING WORLD REN		119.18	
	TFR TRANSFER 03662918	119.18		10,000.00
01 Feb 23	DD NOVUNA	271.10		
	DD CF CORPORATE FINAN	260.11		
	DD WEST LINDSEY DISTR	329.32		
	DD OPUS ENERGY GAS SU	766.99		
	DD LEX AUTOLEASE	510.06		
	DD BRITISH GAS BUSINE	472.09		
	TFR TRANSFER 03662918		2,609.67	10,000.00
06 Feb 23	DD COMMERCIAL CARD	90.23		
	CR [REDACTED] SLIMMING WORLD REN		119.18	
	TFR TRANSFER 03662918	28.95		10,000.00
07 Feb 23	DR TOTAL CHARGES TO 16JAN2023	8.00		
	TFR TRANSFER 03662918		8.00	10,000.00
08 Feb 23	CR [REDACTED] OTTER FC		129.00	
	TFR TRANSFER 03662918	129.00		10,000.00
09 Feb 23	CR LINGS COOP		760.20	
	CR LAS METALS LAS METALS LRD		619.80	
	TFR TRANSFER 03662918	1,380.00		10,000.00
13 Feb 23	DD OPUS ENERGY LTD	318.72		
	CR [REDACTED] SLIMMING WORLD REN		119.18	
	BALANCE CARRIED FORWARD			

29 January to 28 February 2023

Your Statement

Account Name
 Gainsborough Town Council

Sortcode **Account Number** **Sheet Number**
 40-22-01 51418890 768

Your BUSINESS CURRENT ACCOUNT details

<i>Date</i>	<i>Payment type and details</i>	<i>Paid out</i>	<i>Paid in</i>	<i>Balance</i>
	BALANCE BROUGHT FORWARD			9,800.46
14 Feb 23	TFR TRANSFER 03662918		199.54	10,000.00
	DD ATOS RE FUELGENIE	101.01		
	TFR TRANSFER 03662918		101.01	10,000.00
15 Feb 23	DD ARVAL	359.98		
	DD WEST LINDSEY DC	69.00		
	DD WEST LINDSEY DC	530.00		
	DD WEST LINDSEY DC	936.00		
	DD WEST LINDSEY DC	245.00		
	TFR TRANSFER 03662918		2,139.98	10,000.00
16 Feb 23	DD E.ON NEXT	52.62		
	DD E.ON NEXT	18.62		
	DD E.ON NEXT	23.55		
	BP SAMUEL JACOB 4053		214.20	
	BP SAMUEL JACOB 4051		937.65	
	BP SAMUEL JACOB 4055		456.75	
	TFR TRANSFER 03662918	1,513.81		10,000.00
18 Feb 23	BP THE FRIENDSH FRIENDSHIP F55		129.15	
	TFR TRANSFER 03662918	129.15		10,000.00
20 Feb 23	DD UNICOM	387.03		
	CR [REDACTED] SLIMMING WORLD REN		119.18	
	TFR TRANSFER 03662918		267.85	10,000.00
21 Feb 23	DD E.ON NEXT	30.98		
	DD OPUS ENERGY LTD	424.03		
	CR [REDACTED] Social FC F58		43.05	
	TFR TRANSFER 03662918		411.96	10,000.00
22 Feb 23	TFR 402201 03662918 INTERNET TRANSFER		25,000.00	
	BP RIGEL WOLF CLIENT GTC PAYROLL	25,714.45		
	TFR TRANSFER 03662918		714.45	10,000.00
23 Feb 23	DD BRITISH GAS	4.83		
	TFR 402201 03662918 INTERNET TRANSFER		14,000.00	
	BP Office Depot Inter 1354765	635.49		
	BP Retford Memorials 1118/22	385.00		
	BALANCE CARRIED FORWARD			22,974.68

29 January to 28 February 2023

Your Statement

Account Name
 Gainsborough Town Council

Sortcode Account Number Sheet Number
 40-22-01 51418890 769

Your BUSINESS CURRENT ACCOUNT details

<i>Date</i>	<i>Payment type and details</i>	<i>Paid out</i>	<i>Paid in</i>	<i>Balance</i>
	BALANCE BROUGHT FORWARD			22,974.68
BP	CHUBB FIRE & SECUR 52071549	542.75		
BP	Origin Amenity Sol OAC03732	648.00		
BP	Integrating Soluti G066	89.56		
BP	██████████ 20230203	250.00		
BP	PHS GROUP 4506839	136.48		
BP	Howden Joinery Ltd 1102068949	287.39		
BP	Screwfix Direct Lt 6331640014561849	350.85		
BP	Huws Gray Ltd G7305	83.72		
BP	ELITE WORKWEAR UK GAINS TOWN COUNCIL	81.60		
BP	Lincs Electrical W 1296	30.00		
BP	Agri-gem Ltd 13201	22.80		
BP	Mr J R ██████████ Gains/04	1,381.49		
BP	LALC GAINSBOROUGH	600.00		
BP	A PRICE ELECTRICAL GAINS TOWN COUNCIL	171.60		
BP	WEST LINDSEY DC 32UHB11002	180.00		
BP	Cemetery Developme 73986	504.00		
BP	MR ██████████ 128	500.00		
BP	SWALLOW CLEANING C GAINS TOWN COUNCIL	864.00		
BP	Burton & Dyson 47979	144.00		
BP	F5 COMPUTING LTD GAINS TOWN COUNCIL	471.96		
BP	High Street Garage Gains Town Council	355.44		
BP	Portland Towing Ce 31221	287.70		
	BALANCE CARRIED FORWARD			14,991.34

29 January to 28 February 2023

Your Statement

Account Name
 Gainsborough Town Council

Sortcode 40-22-01 **Account Number** 51418890 **Sheet Number** 770

Your BUSINESS CURRENT ACCOUNT details

<i>Date</i>	<i>Payment type and details</i>	<i>Paid out</i>	<i>Paid in</i>	<i>Balance</i>
	BALANCE BROUGHT FORWARD			14,991.34
	BP IBWEST SECURITY SE GAINSBORO TOWN COU	60.00		
	BP Elite Signs Ltd 24624	226.80		
	BP EDGE IT SYSTEMS LT 36599	3,314.70		
	BP Rainbow Fireworks 2494	225.00		
	BP SRP Hire Solutions WS36090	720.00		
	BP WATER PLUS 0229006916	47.04		
	BP WATER PLUS 7001587165	19.80		
	BP WATER PLUS 7001679673	4.37		
	BP BT BUSINESS GP00831391	145.84		
	BP [REDACTED] GAINS TOWN COUNCIL	180.00		
24 Feb 23	TFR TRANSFER 03662918	47.79		10,000.00
	DD STALLARD KANE ASSO	93.50		
27 Feb 23	TFR TRANSFER 03662918		93.50	10,000.00
	CR HMRC VTR		12,792.14	
	CR [REDACTED] SLIMMING WORLD REN		119.18	
28 Feb 23	TFR TRANSFER 03662918	12,911.32		10,000.00
	CR [REDACTED] 2023-SH [REDACTED]		18.95	
	CR [REDACTED] LLC [REDACTED]		17.24	
	CR [REDACTED] 2023FHQ [REDACTED]		37.17	
	CR [REDACTED] ALLOTMENT		36.20	
	CR [REDACTED] SH-0 [REDACTED]		27.88	
28 Feb 23	TFR TRANSFER 03662918	137.44		10,000.00
	BALANCE CARRIED FORWARD			10,000.00

29 January to 28 February 2023

Your Statement

Account Name
 Gainsborough Town Council

Sortcode Account Number Sheet Number
 40-22-01 51418890 771

Information about the Financial Services Compensation Scheme

Most deposits made by HSBC Business customers are eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at fscs.org.uk, call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website (hsbc.co.uk/fscs/).

Credit Interest Rates	<i>balance</i>	<i>AER</i> <i>variable</i>	Debit Interest Rates	<i>balance</i>	<i>EAR</i> <i>variable</i>
Credit interest is not applied			Debit interest		21.34%

PAPER F

Proposed Earmarked Reserves at 31 March 2023

NN			Actual	Actual Net at	Balance at	Proposed	
			31/03/2022	15/3/23	15/3/23	31/03/2023	Comments
1	1	General Fund	161,468.07	10,750.00	150,088.95		
2	2	Mayors Charity Account	2,254.65	2,254.64	0.00	0.00	Cllr Panter to award Charity funds before YE
3	3	Roses AWP Sinking Fund	59,500.00	0.00	59,500.00	59,500.00	Retain
4	4	Roses Key Deposits	950.00	0.00	950.00	950.00	Retain
5	5	Marshalls Key Deposits	700.00	0.00	700.00	700.00	Retain
6	6	Levellings Key Deposit	0.00	0.00	0.00	0.00	N/A
		EMPLOYEE COSTS					
7		Allotment Officer	0.00	0.00	0.00	26,000.00	Unspent 22/23 budget, agreed with budget in January
8	7	Staff Training	2,500.00	804.00	1,696.00	2,000.00	To be spent 2023/24
		ADMINISTRATION					
9	8	Community Grants	6,840.00	2,000.00	4,840.00	4,840.00	
10	48	Elections	0.00	0.00	0.00	22,500.00	Unspent 22/23 budget, agreed with budget in January
11		Governance Support / Recruitment	0.00	0.00	0.00	2,500.00	Town Clerk Recruitment from unspent budget
		RICHMOND HOUSE & PARK					
12	11	Richmond House Maintenance	25,000.00	0.00	25,000.00	26,000.00	Increased from unspent budget
13	12	Richmond House Conservatory replacement	10,022.99	1,334.83	8,688.16	15,000.00	Increase for potential spend
14	13	Richmond Park Toilet Renovations	2,500.00	916.43	1,583.57	1,583.57	Retain
15	14	Richmond Park Compound Fencing	3,500.00	0.00	3,500.00	4,000.00	Planning permission and quotes being sought
		GROUNDS MAINTENANCE					
16	19	General Tree Maintenance & Survey	9,000.00	200.00	8,800.00	15,700.00	Increased from unspent budget plus EMR from cem woodland burial
17	23	General Footpath Maintenance	13,650.00	0.00	13,650.00	38,650.00	Increased from unspent budget
18	24	General Litter Bin refurb / replacement	2,000.00	0.00	2,000.00	2,000.00	Retain as no budget
19	33	General Green Waste Removal	2,500.00	0.00	2,500.00	5,500.00	Agree at P&S in March
		SPORTS GROUNDS					
20	16	Marshalls Pavilion Maint (Electrics, Boiler, Solar & Water Tank)	7,000.00	1,513.68	5,486.32	5,500.00	Retain as issues with boiler and electrics still not 100% resolved.
21	17	Marshalls Ditch Clearance	7,810.00	0.00	7,810.00	8,000.00	Retain, ditch needs clearing
22	18	Ground Maintenance & Renovations (Marsh, Levs)	1,200.00	833.10	366.90	2,000.00	Agreed at P&S in February
		CEMETERY					
23	29	Cemetery Topple Testing	19,091.00	3,973.00	19,091.00	15,118.00	Retain unspent budget
24	30	Cemetery Boundary Fence Maintenance	4,000.00	0.00	4,000.00	5,000.00	Increased from unspent budget
25	31	Cemetery Woodland Burial	6,700.00	0.00	6,700.00	2,000.00	Produce a Wildflower meadow

Proposed Earmarked Reserves at 31 March 2023

26	32	Cemetery Extension B Land Sinking Fund	34,000.00	0.00	34,000.00	47,000.00	Increased from unspent budget
PLAY AREAS							
27	20	General Play Equipment Maintenance	6,500.00	0.00	6,500.00	10,500.00	Retained unspent budget, works begin in April
28	21	Wet Pour Maintenance	13,000.00	13,000.00	0.00	1,000.00	Build repair reserve
29	22	Mayflower Close Boundary Maintenance	600.00	0.00	600.00	0.00	To be spent prior to YE then release/remove
30	26	Levellings Future Development	16,945.50	650.00	16,295.00	16,295.00	Retain for future development
31	27	Levellings Changing Room Maintenance	2,900.00	682.83	2,217.17	2,217.17	Retain for future development
32	28	Levellings Defibrillator	400.00	0.00	400.00	400.00	Retain for installation of Defib
33		Aisby Walk Skate Park repairs	0.00	0.00	0.00	18,000.00	Insurance claim, work begin in April
PUBLIC REALM							
34	36	Silver Street Sculpture Maintenance	1,000.00	0.00	1,000.00	1,000.00	Retain for any maintenance works, no budget
ALLOTMENTS							
35	37	Allotment Site Maintenance & promotion	5,000.00	1,145.00	3,855.00	6,000.00	Increased from unspent budget
36	38	Showfield Allotment Wall Maintenance	10,000.00	10,000.00	0.00	2,000.00	Increased from unspent budget, build repair reserve
37	39	North Warren Allotment Fence Replacement	5,200.00	0.00	5,200.00	5,200.00	Retain, awaiting contractor. Insurance claim
38	40	Foxby Hill Allotment Association Funds	108.07	0.00	108.07	108.07	Retain
EVENTS							
39	45	Kings Coronation event	6,082.00	1,997.99	4,084.01	4,084.01	Retain for event
COMMUNITY INFRASTRUCTURE LEVY							
40	43	CIL	206.90	19,203.15	19,410.05	19,410.05	Retain & add further funds awarded
			450,129.18	71,258.65	420,620.20	398,255.87	

PAPER G

Outstanding Invoices for Payment

16/03/2023

Invoice no	Ledger date	Transaction Details	Gross		Stage 1 >40days	Stage 2 >60days	Stage 3 >80days
3773	15/09/2020	Gainsborough Trinity Foundation - Reimbursement of costs	£7,750.00	Given 1 years grace on 19 Jan 2021 by M&F	25/10/2020	14/11/2020	04/12/2020
3891	16/09/2021	Gainsborough Trinity Foundation - AWP Sinking fund	£7,750.00	Emailed 5/11	26/10/2021	15/11/2021	05/12/2021
4005	16/05/2022	Memorials for you	£214.20	Emailed 2/8, 15/11, 21/12, 10/2	25/06/2022	15/07/2022	04/08/2022

£15,714.20

PAPER H

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

STRATEGIC RISKS



Ref	AIM	RISK	ACTIONS TO MINIMISE RISK	TIMESCALE FOR IMPLEMENTATION	UNDERLYING RISK LEVEL (Likelihood x Impact)	MANAGED RISK LEVEL (Likelihood x Impact)	Status 	Comment on Status	Person(s) Responsible
R01	To ensure compliance with the Acts of Parliament, Council's Standing Orders, Financial Regulations and Code of Conduct.	1. Lack of knowledge of regulations and codes.	(a) Ensure that all Councillors have copies of Code of Conduct and Standing Orders together with the "Good Councillor Guide". Highlight essential parts and provide training where required. (b) Experienced and competent Town Clerk / Staff (c) Keep up to date with new regulations (d) Councillors to undertake training on a regular basis. (e) Remind Councillors of the LALC Training courses on a monthly basis. (f) Monitor any new regulations.	Send out monthly LALC newsletter with training lists. Other matters ongoing	(4x3) = 12	(1x4) = 4		Very few Councillors make use of the LALC training the Council pays for or undertakes any other training funded or provided by Gainsborough Town Council.	All Councillors, Town Clerk, LALC
		2. Standing orders are out of date.	(a) Ensure that Standing Orders are produced, issued and understood by Councillors. Council to review at least once per year.	Standing Orders to be updated May 2022.	(2x3) = 6	(1x3) = 3		Changes to Standing Orders to be made first meeting of the Council Year incorporating any changes the Council have made and any legal or best practice changes.	All Councillors, Town Clerk
		3. Actions by the Town Council outside its powers laid down by Parliament.	(a) Council to consider motions, proposals and reports and check that every resolved motion is within its legal power. Town Clerk/Deputy Town Clerk can advise.	Ongoing	(2x4) = 8	(1x4) = 4			Council as advised by Town Clerk
		4. Lack of commitment and adherence to regulations and procedures.	(a) Regular reference to appropriate regulations in agenda items. (b) Reports/motions put forward by Members should contain a comment by the Town Clerk (c) Council to ensure that there is no delegation of responsibilities to individual Councillors (as there is no legal basis for this).	Motions should contain a comment by the Town Clerk to reduce risks.	(2x3) = 6	(1x3) = 3			Chairman of Committees All Councillors Ongoing responsibility as advised by Town Clerk
				Ongoing			Town Clerk to monitor - Ongoing responsibility		
5. Items/services purchased without proper tendering procedures, resulting in accusations of commercial favouritism.	(a) All purchases to go through the Deputy Clerk's office. (b) Ensure that all Councillors are aware of regulations regarding estimates and full tender procedures. (c) Review purchasing and contract procedure rules. (d) Adequate controls validated by regular	Ongoing	(3x3) = 9	(1x3) = 3		Financial Regulations reviewed in June 2021	Deputy Clerk acting as Responsible Finance Officer. Committee to identify any areas it wishes to examine in addition to standard review.		

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

			Internal Audit						
		6. Payments made without prior approval and adequate control.	(a) Ensure all payments are approved in Council meetings and recorded in minutes. (b) Keep cash payments to a minimum, and avoid if possible. (c) Review payment procedures (d) All cheques must be signed by at least 2 Members (e) Adequate controls validated by regular Internal Audit (f) Electronic payments to be separately categorised when reported to Council	Ongoing	(3x3) = 9	(1x3) = 3	✓ ⇄		Petty cash payments checked and signed off at intervals during year and at year end by Town Clerk. Council to appoint Internal Auditor to undertake annual review. Finance and Strategy Committee to identify any areas it wishes to examine in addition.
		7. Lack of control of signatories to cheques/bank transfers.	(a) Keep authorised signatories to a minimum consistent with practicalities. (b) Signatories approved by Council	Ongoing	(2x3) = 6	(1x3) = 3	✓ ⇄		Deputy Clerk acting as Responsible Finance Officer. Council review signatories annually.
		8. VAT not properly accounted for, resulting in overclaims and large demands.	(a) Ensure appropriate publications held and that Officers have adequate knowledge of regulations. (b) Adequate controls validated by regular Internal Audit (c) Monitor procedural changes due to increase in size and responsibilities. (d) Get professional advice when needed.	Ongoing	(3x3) = 9	(1x3) = 3	✓ ⇄		Deputy Clerk acting as Responsible Finance Officer Finance and Strategy Committee Council to appoint Internal Auditor to undertake review.
R02	To identify and regularly review the Council's priorities, using a risk based approach, to ensure these are clear and achievable.	1. Lack of knowledge of how to set objectives, set priorities, and identify risks resulting in lack of clarity, direction and appropriate allocation of resources.	(a) All Councillors to be made aware of need for objectives and identification of risk. (b) Attend training sessions if practicable. (c) Establish agreed priorities that are matched to available resources in a 5 year business plan. (d) Support and guidance to be given to any newly elected Councillors. (e) Risks to be reviewed regularly by Council or Management Committee	A five year plan in place before the end of 2022. Risk Management to Finance and Strategy Committee on a quarterly basis.	(2x3) = 6	(1x3) = 3	● ↑	Council as a corporate body needs to set out its overall aims and objectives so that there is a clear sense of direction. Without this decisions are adhoc and can sometimes be uncoordinated. One way of doing this would be to create a Business Plan and review it to see whether it still fulfils the Council's overall sense of purpose.	Town Clerk, All Councillors

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

		2. Lack of “buy in” by council members to a risk based approach.	(a) Review risk assessment quarterly at Finance and Strategy Committee, identifying any changes or actions needed (b) All reports, proposals and motions to provide a risk assessment	Review of Risk Register quarterly at Finance and Strategy Committee Ongoing activity for any reports actions and motions.	(3x3) = 9	(1x3) = 3	● ↑	Council should not make significant decisions that affect resources or assets without considering the risks to council and any mitigation required Council must ensure that existing risk mitigation measures remain in place or alternatives are found.	Chairmen of Committees and all Councillors
		3. No risk analysis carried out.	As at 2.2 above.	As at 2.2 above.	(3x4) = 12	(1x4) = 4	✓ ⇄	As at 2.2 above.	All Councillors
		4. No steps taken to combat identified risks	As at 2.2 above.	As at 2.2 above.	(3x4) = 12	(1x4) = 4	✓ ⇄	As at 2.2 above.	Town Clerk, Chairmen of Finance and Strategy Committee
		5. An inadequate complement of councillors to manage the business of the council	(a) All councillors to strive to work in a constructive manner in accordance with the Code of Conduct and to welcome and encourage new councillors. (b) All councillors to cooperate to share the workload. (c) Standing Order to state apologies will only be noted and not accepted, to ensure 6 months rule is operative.						All Councillors, Town Clerk, WLDC
R03	To influence other Council departments and Government organisations to fulfil the requirements of the town population.	1. Lack of effective lines of communication with other organisations.	(a) Identify influencing organisations (b) Ask local District and County representatives to produce a regular report for Council to consider (c) Establish a Communication Plan (d) Attend invited events that are likely to impact Town (e) Ensure adequate feedback to Council from Council representatives	Produce a Communication Plan by end of 2022. Officially ask Council Reps from WLDC and LCC to give update reports. Ongoing activity for other items.	(4x3) = 12	(1x3) = 3	● ↑	Good communication is essential.	All Councillors on Outside Bodies, Finance and Strategy Committee, Town Clerk.
		2. Lack of effective lines of communication with parishioners.	(a) Take every opportunity to publicise role of Town Council. (b) Effective use of notice boards. (c) Use website and Council's Social Media to publicise Town Council work (d) Use key issues to raise profile of Town Council and to test parishioner's views. (e) Create Community Engagement Policy and implement plan	Ongoing	(4x4) = 16	(1x4) = 4	● ↑	Good communication is essential.	All Councillors, Town Clerk for Social Media and web
		3. Lack of preparation on subjects requiring influence.	(a) Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information	To be re-iterated by Council/Committee ongoing			● ⇄		All Councillors

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

			issues under discussion. (b) Expectation by Chair and colleagues that Councillors have read and understood any supporting documents for an agenda item prior to the meeting with any issues raised with the Office prior to the meeting.		(3x3) = 9	(1x3) = 3			
		4. Lack of confidence by Town Councillors.	(a) Experienced councillors to assist newcomers to establish essential contacts. (b) Attend Councillor Training (c) Speak with Town Clerk / Deputy Town Clerk	Ongoing activity	(4x2) = 8	(1x2) = 2	✓ ⇄		All Councillors
R04	To ensure that all Councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.	1. Lack of knowledge of possible responsibility and liability of Councillors.	(a) Familiarisation with Standing Orders, Code of Conduct and Good Councillor Guide. (b) Newly elected Councillors to be provided with support, guidance and training.	Ongoing activity	(4x2) = 8	(1x2) = 2	✓ ⇄		Town Clerk, All Councillors
		2. Lack of education of Councillors regarding responsibility and liability.	(a) Experienced councillors to assist newcomers (protocol agreed). (b) Attend any training courses available. (c) Attend annual training on Financial Management & Responsibilities	Ongoing activity	(4x2) = 8	(1x2) = 2	● ↑		All Councillors
		3. Inadequate insurance cover taken out – Property, personal liability, employer's liability.	(a) Review annually at Finance and Strategy Committee (b) Review whenever significant operational changes	Ongoing activity	(3x4) = 12	(1x4) = 4	✓ ⇄		Town Clerk, RFO, Finance and Strategy Committee
		4. Councillors fail to declare interests and participate in inappropriate decision making, which has a material impact upon the decisions taken and the public perception of the Council.	(a) All councillors to be reminded to abide by the Code of Conduct and the register of interests and to be alert to potential breaches of both. (b) As far as is possible, the Clerk to ensure the register of interests are complete and up to date.	Ongoing activity	(3x2) = 6	(1x2) = 2	✓ ⇄		Town Clerk, All Councillors
R05	To keep appropriate books of account accurately and upto date through out the financial year.	1. Lack of knowledge of accounting requirements.	(a) Ensure that all Councillors are familiar with current financial regulations and include them in standing orders. (b) Regularly review Financial Regulations. (c) Appoint separate RFO to ensure another line of responsibility for financial management.	Financial regulations due for review May 2022	(4x4) = 16	(1x4) = 4	✓ ⇄		Town Clerk & RFO
		2. Lack of commitment to accounting requirements.	(a) Ensure that all Councillors are familiar with current financial regulations and include them alongside standing orders. (b) Responsible Finance Officer to produce monthly financial reports as part of the Governance and Performance Monitoring Report to Finance & Strategy Committee. (c) Internal audit to be undertaken twice yearly plus review of adequacy by Finance & Strategy Committee. Reports to be made available to all Councillors and any recommendations to be acted upon promptly. (d) Review whenever significant operational changes.	Ongoing activity	(3x4) = 12	(1x4) = 4	✓ ⇄		Town Clerk, RFO, Finance and Strategy Committee, Council

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

		3. Bank charges unnecessarily incurred.	(a) Responsible Finance Officer to carry out regular inspection of books of account.	Ongoing activity	(2x1) = 2	(1x1) = 1	✓ ⇄		Town Clerk & RFO
		4. Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.	(a) Responsible Finance Officer to ensure that accounts and systems are kept in such a way that internal controls are included and activated. (b) Accounting system that performs integrity checks and balances (c) Regular internal audits to advise on internal controls required. (d) Any issues or errors to be reported to Council or Finance & Strategy Committee	Ongoing activity	(2x4) = 8	(1x4) = 4	✓ ⇄		Town Clerk, RFO, Finance and Strategy Committee
		5. Inaccuracies and interest losses caused by account transfers.	(a) Operate in accordance with the Council's Investment Policy.	Ongoing activity	(2x3) = 6	(1x3) = 3	✓ ⇄		Town Clerk, RFO, Chairman of Finance and Strategy Committee
		6. The most beneficial interest terms not being obtained.	(a) Operate in accordance with the Council's Investment Policy.	Ongoing activity	(2x3) = 6	(1x3) = 3	✓ ⇄	Interest rates are still historically low. Once the current economic situation becomes clearer a review will be undertaken.	Town Clerk, RFO, Chairman of Finance and Strategy Committee
		7. Inadequate control of cash receipts and payments.	(a) Avoid cash payments and receipts if possible. (b) Where cash payments and receipts are unavoidable a properly controlled petty cash account with a set maximum balance. (c) Separation of duties in relation to cash receipting and banking/accounting	Ongoing activity	(4x3) = 12	(1x3) = 3	✓ ⇄		All office based staff
		8. Books of account not kept up to date/invoices not posted promptly.	(a) Regular checks by Town Clerk and internal auditor. (b) Responsible Finance Officer to produce monthly financial reports as part of the Governance and Performance Monitoring Report to Finance & Strategy Committee. (c) Accounting system to perform internal control and integrity checks	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk, RFO, Finance and Strategy Committee, Bank Reconciliations
		9. Internal controls not in place or not operated.	As at 5.8 above.	Ongoing activity	(3x4) = 12	(1x4) = 4	✓ ⇄		
		10. Payments missed or delayed due to inadequate filing of invoices.	As at 5.8. above.	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		
		11. Clerk taken ill or leaves without replacement.	(a) Appointing separate RFO allows a further individual to be familiar with all aspects of financial matters. (b) Working Procedures to be documented and staff trained (c) Town Clerk is an electronic banking	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk, Deputy Clerk, Chairman of Personnel Committee

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

			<p>administrator</p> <p>(d) Business continuity measures including working at home tested.</p> <p>(e) Key Man insurance cover is included in the Council's policy, to obtain a stand in person.</p> <p>(f) Electronic payments will be unavailable, but cheque payments can still be made as usual. Other staff can be paid by cheque.</p>						
R06	To ensure that payments made from council funds and the use of assets represent value for money, are adequately managed, and comply generally with the wishes of the residents.	1. Lack of knowledge of wishes of residents.	(a) As at 3.2 above.	As 3.2 above	(4x4) = 16	(1x4) = 4	● ⇄		All Councillors
		2. Use of funds not giving value for money.	(a) Effective budget planning processes. (b) Creation of a rolling plan for projects linked to priorities (c) Expenditure monitored	See 2.1 above Ongoing activity	(3x3) = 9	(1x3) = 3	● ↑	Planning is crucial to long term financial stability. Short term actions can lead to unintended consequences which ultimately can cost residents more and lead to poorer value for money.	Town Clerk, Finance and Strategy Committee, Property and Services Committee
		3. Charges for use of facilities inadequate.	(a) Effective financial management by Responsible Finance Officer. (b) Regular review of Fees and Charges at least at budget setting time. (c) Internal audit checks.	Ongoing activity	(3x2) = 6	(1x2) = 2	✓ ⇄		Town Clerk, RFO and Finance and Strategy Committee
		4. Fund raising not properly controlled or not in accordance with regulations.	(a) All Councillors to be aware of need to check regulations before commencing fund-raising activities. (b) Effective financial management by Responsible Finance Officer.	No additional action required at this time as there are no fund raising activities	(3x3) = 9	(1x3) = 3	✓ ⇄		All Councillors, RFO
R07	To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.	1. Lack of knowledge of budgetary process and Council regulations.	(a) Include Financial Regulations alongside Standing Orders issued to all Councillors. (b) Include within review of budget process and actions required through training (c) Encourage councillor training	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk & RFO
		2. Lack of commitment to budgetary process.	(a) Involve all Councillors in budgetary process and are clear about responsibilities. (b) Ensure Councillors are aware of impact on income and expenditure due to risks and the need to maintain an adequate General Reserve	Ongoing activity	(3x3) = 9	(1x4) = 4	● ⇄		Town Clerk, RFO, All Councillors, Chairman of Committees
		3. Inadequate consideration of requirements for annual precept.	(a) Place item on agenda early in September remind councillors of budget process and actions required. (b) Start consideration of calculation at least 3 months prior to submission date. (c) see 6 (2b) above. (d) Monitor the effects of wider economy, including inflation.	Ongoing activity	(3x4) = 12	(2x4) = 8	● ⇄		Town Clerk & RFO

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

			(e) Monitor impact of major national incidents on income and precept for annual budget. Including the possibility that the tax base may fall due to the increase of people on benefits.						
		4. Calculation not in accordance with Council regulations.	(a) Checks by Town Clerk and Internal Auditor.	Ongoing activity	(2x3) = 6	(1x3) = 3	✓ ⇄		Town Clerk & RFO
		5. Inadequate internal controls with regard to monitoring expenditure.	(a) Checks by Responsible Finance Officer and Internal Auditor. (b) Summary of Financial and budget progress reports to Council with payment information.	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk & RFO
		6. Reserves set at wrong level.	(a) Monitored by RFO quarterly (b) Considered regularly by Finance and Strategy Committee and annually by Council as part of budget setting.	Ongoing activity	(3x3) = 9	(1x4) = 4	● ↑	Reserves need to be monitored regularly	Council, Town Clerk & RFO
		7. National policy on Minimum Wage pushes up employee budget base	(a) Council should consider the potential for costs to rise beyond planned budget and put pressure for increase in precept and consider mitigation by maintaining a suitable level of the General Reserves.	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk, RFO, Personnel Committee
		8. The general economy and inflation impacts Council finances	(a) Inflation exceeds levels allowed for in budget consider mitigation by maintaining a suitable level of the General Reserves. (b) Government policy incurs increased local costs consider mitigation by maintaining a suitable level of the General Reserves	Ongoing activity	(3x4) = 12	(1x4) = 4	● ↑	Inflation is currently rising. This needs to be checked regularly against the budgeted increase to ensure it is sufficient.	Town Clerk, RFO, Finance and Strategy Committee
		9. Council is now reliant on a higher percentage of non-precept income making it more vulnerable to cashflow problems or debtors	(a) Non precept income which is more vulnerable now represents about 20% of the Council's expenditure. Consider keeping General Reserve at a level that allows the Council to continue should income stream stop or fall.	Ongoing activity	(3x3) = 9	(1x3) = 3	●	New Risk	Town Clerk, RFO, Finance and Strategy Committee
R08	To explore all possible sources of income and to ensure that expected income is fully received.	1. Lack of knowledge of possible sources of Income, e.g. grants.	(a) To be considered as part of any new scheme or change of service. (b) To be considered in respect of Capital Programme (c) Use GPC to create commercial income opportunities	Ongoing activity	(4x2) = 8	(2x2) = 4	✓ ⇄		Town Clerk, RFO, Committee Chairman, All Councillors
		2. Lack of commitment / resources to pursue possible sources of income.	(a) Staff resources – allow sufficient capacity to search and apply for funding	Ongoing activity	(4x2) = 8	(2x2) = 4	● ⇄		Town Clerk, RFO, Finance and Strategy Committee
		3. Receipts not banked or not banked properly.	(a) Bank statement checks (b) Internal audit checks.	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		RFO

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

		4. Debts not pursued promptly.	(a) Cross check between systems (b) Internal audit checks.	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄	If it becomes an issue then it is likely to take both staff and potentially legal resources.	RFO, Council for resource if required
		5. VAT claims not made promptly or made incorrectly.	(a) Ensure RFO has appropriate and up to date VAT official publications. (b) Internal audit checks.	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		RFO and Town Clerk
R09	To ensure that salaries paid to Employees and amounts paid to contractors are paid in accordance with council regulations, and adequately monitored.	1. Inappropriate rate of pay to employees.	(a) Ensure employee regulations are available and understood by RFO and accountant. (b) Contracts of employment are in place for all staff and updated as required (c) Checks by Town Clerk & Internal auditor	Ongoing activity	(2x3) = 6	(1x3) = 3	✓ ⇄		Town Clerk, RFO, Council, Accountant
		2. Tax and NI arrangements not in accordance with regulations.	(a) RTI payroll system via accountant	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk, RFO, Council, Accountant
		3. Amounts paid to contractors not in accordance with contract and inadequately monitored.	(a) Regular Internal audit checks with written confirmation. (b) Separation of duties between process and approval of payments (c) Ensure that systems are synced when working remotely	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk, RFO, Council,
R10	To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.	1. Lack of knowledge of Council regulations and procedures.	(a) Include financial regulations alongside standing orders. (b) Attend training seminars where available. (c) Arrange locally based training for interested Councillors whenever possible. (d) Experienced RFO	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk, RFO, Council, All Councillors
		2. Late or non-submission of annual accounts.	(a) Include a timetable in Financial Regulations.	Ongoing activity	(3x4) = 12	(1x4) = 4	✓ ⇄		Town Clerk, RFO, Council,
		3. Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements.	(a) Internal audit checks. (b) Separation of duties and checks	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		RFO, Internal Auditor
		4. Inadequate audit trail from records to final accounts.	As at 10(3a) above.	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		RFO, Internal Auditor
R11	To identify, value and maintain all assets of the Town Council and ensure that asset and investment registers are complete, accurate and properly maintained.	1. Lack of knowledge of assets of Town Council.	(a) Ascertain and record all assets for which Town Council is responsible. (b) Create permanent asset register. (c) Update regularly and when any significant new assets are obtained (d) Ward checks by Ward Councillors to identify any problems (e) Undertake Tree Surveys to manage risks on all Council owned land.	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk, RFO, Councillors, Finance and Strategy Committee

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

		2. Assets lost or misappropriated.	(a) Establish who is responsible for security and maintenance of each asset. (b) Asset register to be reported to Finance and Strategy Committee for review at least annually.	Ongoing activity	(3x3) =9	(1x3) =3	✓ ⇄		Town Clerk, RFO, Finance and Strategy Committee
		3. Inadequate or inaccurate valuation of the Council's assets.	(a) Arrange for periodic review of valuations and arrange for professional valuation where necessary. (b) Annual check of assets vs insured (c) Annual report to Finance and Strategy Committee	Ongoing activity	(3x4) = 12	(1x4) =4	● ⇄		Town Clerk, RFO, Finance and Strategy Committee
		4. Asset register not established or inadequately maintained.	(a) Create asset register in accordance with Accounts and Audit Regulations.	Ongoing activity	(3x3) =9	(1x3) =3	✓ ⇄		RFO
R12	To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children, etc.	1. Lack of knowledge of applicable legislation.	(a) Town Clerk to have all appropriate legislation available. (b) Council to have an appropriate policy in place (c) Motions/Reports assessed for Equality Impact (d) CiLCA qualified Town Clerk and Deputy	Ongoing activity	(3x4) =12	(1x4) = 4	● ⇄		Council Town Clerk, Finance and Strategy Committee, Personnel Committee
		2. Lack of public awareness of applicable legislation.	(a) Include, as appropriate, in any public consultations/reports.	Ongoing activity	(4x2) = 8	(1x2) =2	✓ ⇄		All Councillors
		3. Failure to comply with applicable legislation.	As at 12(1) above.	Ongoing activity	(3x4) = 12	(1x4) =4	✓ ⇄		All Councillors
		4. Councillors lacking knowledge of applicable legislation.	(a) Arrange appropriate training for Councillors. (b) LALC Training	As required and via monthly training list	(3x4) = 12	(1x4) =4	● ⇄		Town Clerk
R13	To carry out adequate safety checks on all buildings, properties and equipment for which the Council is responsible.	1. Lack of information on properties, buildings and equipment.	(a) Adopted a Health and Safety Policy (b) Ensure that all current legislation and advice is held by Operations Manager. (c) Include in asset register all properties for which Town Council is responsible. (d) Keep adequate Ear Marked reserved to cover unexpected expenditure on property land assets and to replace equipment. (e) Keep registers of maintenance and testing required	Ongoing activity	(3x4) = 12	(1x3) =3	● ⇄	Increase of reserves needed	Town Clerk, Operations Manager, Finance and Strategy Committee, Property and Services Committee, Personnel Committee
		2. Lack of knowledge of safety requirements	(a) Adopted a Health and Safety Policy (b) Ensure that all current legislation and advice is held by for access by Town Clerk and Operations Manager (c) Adequate risk assessments, reviewed regularly (d) Include exceptions in quarterly Governance report to Finance and Strategy Committee	Ongoing activity	(3x4) = 12	(1x4) =4	● ⇄		Town Clerk, Operations Manager, Finance and Strategy Committee, Personnel Committee
		3. Lack of resources to carry out safety checks.	As at 2. Above plus (a) Review and ensure staff resources remain sufficient to undertake necessary regular checks and	Ongoing activity	(3x4) = 12	(1x4) =4	● ⇄		Town Clerk, Operations Manager, Finance and Strategy Committee,

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

			reports. (b) Review staff arrangements regularly						Personnel Committee
R14	To carry out adequate safety checks on the children's play areas operated by the Council.	1. Inadequate checks lead to accident or fatality	(a) Undertake external annual safety check (b) Undertake routine checks at least weekly (c) Report findings to Property and Services Committee (d) Provide Staff Training (e) Ensure sufficient resources to undertake tasks	Ongoing activity	(3x4) = 16	(1x4) = 4	● ↔		Town Clerk, Operations Manager, Property and Services Committee, Personnel Committee

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

SIGNIFICANT OPERATIONAL RISKS  Risk Controlled

















 Action required

 Aim is not being achieved

 Risk Falling

 NoChange

 Risk Rising

Ref	AIM	RISK	ACTIONS TO MINIMISE RISK	TIMESCALE FOR IMPLEMENTATION	UNDERLYING RISK LEVEL (Likelihood x Impact)	MANAGED RISK LEVEL (Likelihood x Impact)	Status      	Comment on Status	Person(s) Responsible
O01	Safety in PlayAreas the Council are responsible for	1. Inadequate checks lead to accident or fatality	(a) Undertake external annual safety check (b) Undertake routine checks at least weekly (c) Report findings to Property and Services Committee as part of Governance Report (d) Provide Staff Training (e) Ensure sufficient resources to undertaketasks	Ongoing activity	(3x4) = 16	(1x4) = 4	 		Town Clerk, Operations Manager, Property and Services Committee, Personnel Committee
O02	To carry out adequate safety and integrity checks on the sports grounds.	1. Lack of or an inadequate programme of regular safety checks (e.g. trip hazards).	(a) Regular checks by the competent grounds operatives. (b) Prompt attention to hazards/problems once identified. (c) Prompt attention to issues raised by facility users, Officers and contractors.	Ongoing activity	(3x4) = 16	(1x4) = 4	 		Town Clerk, Operations Manager, Property and Services Committee
		2. Damage to the sports facility due to compromised security.	(a) Regular checks by the Operations Manager and other Officers. (b) Prompt attention to problems once identified. (c) Prompt attention to issues raised by facility users, Officers and contractors.	Ongoing activity	(3x3) = 9	(1x4) = 4	 		Town Clerk, Operations Manager, Property and Services Committee
O03	To carry out adequate safety checks on the public open space and street furniture owned by the Council.	1. The lack of or an inadequate programme of maintenance allows the persistence of safety hazards (e.g. trip hazards, dangerous trees, faulty gates, faulty seats, faulty bins etc).	(a) Regular checks by the Operations Manager, other Officers and Councillors. (b) Prompt attention to hazards/problems once identified. (c) Prompt attention to issues raised by all users. (d) Engagement of suitable contractors to conduct ongoing maintenance works (including the periodic professional checking of trees).	Ongoing activity	(3x4) = 16	(1x4) = 4	 		Town Clerk, Operations Manager, Property and Services Committee
O04	To safeguard lone working staff	1. Unknown person enters building after meeting or when staff working alone and confronts, attacks or intimidates lone worker.	(a) Avoid wherever possible (b) Keep external doors shut and locked. (c) Have buddy system to make contact if issues arise and to confirm exit from building after normal office hours or when alone (buddy could be colleague or partner/family member someone who knows when to expect the staff member back). (d) If only one member of staff present at meetings then the Chairman or another nominated councillor should remain until the open areas of the building have been checked and the entrance door and alarm secured.	Ongoing activity	(2x4) = 8	(1x4) = 4	 		Lone worker for making appropriate arrangements prior to working alone. For regular meetings the Town Clerk/Deputy Town Clerk to be buddy unless other

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

		2. Staff member has accident when working alone and time elapses before found	(e) Staff should carry phone with them to make emergency call in case of accident	Ongoing activity					arrangements in place.
O05	To ensure the ability to pay bills and staff.	1. Slow response to request to change bank mandates leaving Council unable to authorise payments.	(a) Attempt to keep at least 3 signatories on the list from year to year and avoid making frequent changes. (b) Move as many payments as possible to electronic on-line payments	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Council, RFO
O06	Manage financial liabilities	1. Current Council Policy is to refund pre-purchased exclusive rights to graves on request less an admin fee of 5%.	(a) The risk is to be accepted and the Council will monitor any significant change in the number of requests for a refund.	Ongoing activity	(2x3) = 6	(2x3) = 6	● ⇄		Finance and Strategy Committee for monitoring
O07	Meet obligations and duties relating to the management of the Council Cemetery	1. Concerns that burial records kept from some years ago have been shown to contain inaccuracies some of which may place the Council at risk of making mistakes with burials, not being able to meet obligations or of highlighting a previous error	(a) All written records to be computerised. (b) Remaining historic risks will have to be accepted. (c) Similar issues in other Councils show that compensation claims may be high. (d) Administrative mistakes may be covered by Insurance. Systemic errors may not be covered.	Ongoing activity	(2x4) = 8	(2x4) = 8	● ⇄		Property and Services Committee
O08	Meet the Councils operational & strategic objectives	1. Known short term staff resources problems	(a) Proper resourcing of new projects/ services. (b) Avoid new projects with high resource implications until resources in place. (c) Manage existing priorities	Ongoing activity	(3x4) = 12	(1x4) = 4	● ⇄		Town Clerk, Council
O09	Meet obligations and duties relating to General DataProtection Principles	1. Data Breach or unable to process subject access request.	(a) Action plan in place identifying all actions needed to be fully compliant. (b) Keep Information Security Policy updated to reflect changes in regulations and provide guidance. (c) External Professional ICT Support	Ongoing activity	(3x3) = 9	(1x3) = 3	✓ ⇄		Town Clerk, Finance and Strategy Committee
O10	Ensure all Council operations and services are infectious diseases secure.	1. Spread of infectious diseases	(a) Infectious diseases risk assessments in place. (b) Staff keep up to date on current guidance. (c) Staff working from home where possible and with social distancing measures in place if not. (d) Hand sanitiser provided to staff (e) Appropriate signage in place where necessary. (f) Increased handwashing and cleaning.	Ongoing activity	(3x3) = 9	(2x3) = 6	● ⇄		All staff and Councillors
O11	To maintain full compliment of staff	1. Workforce gaps leading to nonachievement of Council objectives	(a) Contingency for locum Clerk to be put in place – refer to Lincs SLCC (b) Fidelity guarantee (c) Ensure staff contract terms and conditions / training are reviewed regularly.	Ongoing activity	(3x4) = 12	(2x3) = 6	● ⇄		Council, Personnel Committee

GAINSBOROUGH TOWN COUNCIL – RISK REGISTER AT 09/03/2022

O12	To maintain IT security	1. Loss of data due to failure / damage to IT equipment	(a) Insure (b) Documents saved to cloud accessible online (c) Finance, Cemetery and allotment software stored on external servers (d) Use of virus software	Ongoing activity	(2x2) = 4	(2x2) = 4	✓ ⇄		Town Clerk
		2. Cyber Security breached	(a)	Ongoing activity			✓ ⇄		Town Clerk
O13	Ensure all Council owned land is free from illegal occupation.	1. Trespassers on Council owned land.	(a) Risk assess (b) Secure all sites as much as is feasible and affordable. (c) Take action against people occupying land illegally.	Ongoing activity	(2x3) = 6	(2x2) = 4	✓ ⇄		Town Clerk, Operations Manager
O14	To undertake a Memorial Safety Inspection	1. Inadequate staff resources.	(a) Consider overall resources and impact when starting activity. (b) Additional staff hours authorised.	Ongoing activity	(3x3) = 9	(2x2) = 4	✓ ⇄		Town Clerk, Operations Manager, Property and Services Committee, Personnel Committee
		2. Unsuitable weather conditions for inspections.	(a) Monitor weather and plan accordingly.	Ongoing activity	(3x2) = 6	(2x1) = 2	✓ ⇄		Operations Manager

SIGNIFICANT PROJECT RISKS



Ref	AIM	RISK	ACTIONS TO MINIMISE RISK	TIMESCALE FOR IMPLEMENTATION	UNDERLYING RISK LEVEL (Likelihood x Impact)	MANAGED RISK LEVEL (Likelihood x Impact)	Status ✓ ● ✗ ↓ ⇄ ↑	Comment on Status	Person(s) Responsible
P01		1.	(a)						

RISK LEVEL MATRIX

		IMPACT ON COUNCIL			
LIKELIHOOD		1	2	3	4
	1	1	2	3	4
	2	2	4	6	8
	3	3	6	9	12
	4	4	8	12	16

CONSEQUENCES OF IMPACT	
1	Temporary or minor impact on Customer, finance or reputation – impact over less than a month
2	Some impact on reputation and/or finances – impact less than 3 months
3	Substantial impact with moderate financial or reputational consequences – impact up to a year
4	Significant impact with likely large scale financial or reputational consequences – impact over more than one year

LIKELIHOOD	
1	Unlikely to happen – once in 20 years or more
2	Unlikely to happen – once in 10 years
3	Likely to happen within the 4 year term of Council
4	Very likely to happen within year or has happened recently

	Overall risk is low. Regular monitoring but action not urgently required
	Overall risk is medium. Monitoring essential and action required to mitigate risks
	Overall risk is high. Essential action is required immediately to manage risk.

Risk Management Policy and Strategy

Contents

Policy Aim	2
Executive Summary	2
Responsibilities	2
Organisational Structure and Summary of Key Roles	2
Definition	3
Aims	3
Relevant Legislation	3
APPENDIX	4
RISK MANAGEMENT STRATEGY.....	4

Document History

Adopted by Council – 20 April 2022

Reviewed & Adopted -

Policy Aim

The aim of this policy is to help Gainsborough Town Council to identify, evaluate and control risk.

Executive Summary

Gainsborough Town Council recognises that it has a responsibility to manage risks, both internal and external, and is therefore committed to the implementation of a risk management strategy in line with the Audit and Accountancy Regulations in order to protect the Council from avoidable losses.

Responsibilities

This Policy places a responsibility on all Members and Officers to have regard for risk in carrying out their duties. Its purpose is to enable the Council to manage its risks through anticipation and control.

Risk management is only considered to be truly embedded when it functions as part of the Council's day to day operations. In order for this to be achieved it is vital that clarity exists to determine the various roles and responsibilities of individuals involved throughout the Council in the risk management process.

To ensure that this level of clarity exists, the Council has established a structure that depicts how Members, Officers and the various Committees, and individuals contribute to the overall risk management process.

Organisational Structure and Summary of Key Roles

Council

- Monitor annual report on risk management activity
- Confirmation of the Council's annual Statement on Internal Control

Finance and Strategy Committee

- Approve risk management policy and strategy and related documents
- Approve content of risk registers and proposed risk mitigation plans and monitor implementation via regular monitoring reports
- Monitor report on risk management activity
- General oversight of the Council's risk management process
- Receiving regular reports to review/scrutinise/challenge current and proposed risk management procedures and processes
- Advise the Council on risk management activity
- To recommend any changes to risk management frameworks, strategies and processes
- Identify, analyse and prioritise risks
- Determine responsibilities and actions to control risks
- Monitor progress on managing risks against action plans

Town Clerk with RFO

- Provide advice and support on risk management matters
- Maintain the risk management policy, strategy and framework

- Identifying, analysing and prioritising risks
- Determining risk management action plans and delegating responsibility for control
- Monitoring progress on the management of risks

Staff

- Maintaining awareness of risks, their impact and costs and feeding these into the formal risk management process
- Controlling risks in their every day work
- Monitoring progress in managing job related risks

Definition

“Risk” is defined as an event or action which will adversely affect an organisation’s ability to achieve its objectives, project plans and processes and to successfully execute its strategies. Therefore “risk management” is the process by which risks are **identified, evaluated and controlled**.

It is good business practice that risk management processes should be supportive rather than restrictive, and should be embedded in the culture of the Council and embraced by all staff and Members.

Aims

The Council’s aims with respect to risk management are as follows:

- To integrate risk management into the culture of the Council.
- To raise awareness of the scope of risk management including business risk, the identification of opportunities as well as threats and that the process supports innovation.
- To manage risk in accordance with best practice.
- To minimise losses, injury and damage and reduce the cost of risk.
- To ensure appropriate actions are taken to address identified risks.
- To ensure that risks are monitored and that an appropriate reporting mechanism exists to support the annual assurance statement on the effectiveness of the Councils’ system of internal control.
- To ensure appropriate actions are taken to identify and pursue opportunities.

These aims will be achieved through the Council’s risk management strategy which details the roles, responsibilities and actions necessary for successful implementation.

The co-operation of all Members and officers is essential to ensure the Council’s resources and service provision are not adversely affected by uncontrolled risk, to ensure the Council does not fail to seize opportunities which benefit the community.

Relevant Legislation

Gainsborough Town Council will implement its Risk Management Policy in accordance with the current legislation governing local authorities and the associated codes of practice.

APPENDIX

RISK MANAGEMENT STRATEGY

a. Introduction

This strategy sets out the framework on which risk management processes at Gainsborough Town Council are based. This framework ensures a consistent approach is taken across the Council and provides for an element of independent oversight by Council Officers.

b. Objectives

The objectives of this strategy are:

- to clearly identify roles and responsibilities for managing risk,
- to follow a structured framework for the identification, assessment and evaluation of risks,
- to ensure a corporate approach is adopted across the Council which facilitates the prioritisation of risks and avoids duplication of mitigating action,
- to ensure risk management principles are embedded in all systems and processes to help demonstrate openness, integrity and accountability in all the Council's activities,
- to ensure the risk management process contributes to the development of a more robust internal control framework, providing assurance to Members and Officers that appropriate levels of control exist, and
- to provide a framework for ensuring actions are proportionate to identified risks thereby efficiently and effectively utilising resources and maintaining a balance between risks and controls.

c. Definitions

- a) **Risk:** an event or action which will adversely affect an organisation's ability to achieve its project plans or processes and thus to successfully execute its strategies
- b) **Risk Management:** the process, by which risks are identified, evaluated and controlled, which includes the following:
 - Improve the controls to reduce the probability or impact to within acceptable limits (treat the risk)
 - Insure against risk / outsource / design & build option for contracts (transfer the risk)
 - Live with it, the risk is acceptable and additional controls would not be cost effective (tolerate the risk)
 - Do not pursue the course of action, the risk is unacceptable and cannot be economically mitigated to an acceptable level (terminate the risk)

d. Categories of Risk

The risks facing the organisation can be split into Strategic and Operational.

STRATEGIC Risks which may threaten the achievement of the Council's objectives	OPERATIONAL Risks which members and staff may encounter in the daily course of their work.	SIGNIFICANT PROJECT RISKS Risks associated with significant projects
Political: failure to deliver key objectives or policies of other levels of Government Use of political allegiance to influence Council policies	Professional: professional competences of staff	Resources: failure to provide sufficient human and financial resource to a project.
Economic: the Council's ability to meet its financial commitments	Financial: financial planning and control and the adequacy of insurance cover	Legal Requirements: possible breaches in legislations.
Social: the effects in changes in demographic, residential or socio-economic trends on the Council's ability to deliver its objectives	Legal: possible breaches of legislation	Reputation: failure to manage expectations and consult and engage with residents.
Technological: the Council's capacity to deal with technological change or its ability to use technology to meet changing demands	Physical: fire, security, accident prevention and health & safety	Knowledge & Skills: failure to understand the implications of the project and/or new task.
Legislative: current or potential changes in national law or regulation.	Contractual: the failure of contractors to deliver services or goods to agreed costs and specifications	
Environmental: the environmental consequences of service delivery (in terms of energy efficiency, pollution, recycling, landfill needs, emissions etc)	Technological: reliance on operational equipment (IT systems or equipment and machinery)	
Competitive: the competitiveness of the service/ the ability to deliver best value.	Environmental: pollution, noise or energy efficiency of on-going service operation.	
Customer: failure to recognise the changing needs and expectations of the community		

e. **Processes**

In line with best practice, the Council has adopted a seven-step process to support the implementation of risk management and help maintain impetus.

	Steps	
1	Identifying Risk	Risk will be identified during the service delivery planning process and cross-referenced, where possible, to key tasks and to the achievement of corporate objectives.
2	Analysing Risk	Risks will be assessed against probability and impact of the identified risks using the Council's approved evaluation criteria to give a risk score.
3	Profiling Risk	The evaluation exercise will result in a risk score from which significant risks can be established.
4	Prioritising Action	Risks will be entered in the risk register detailing the inherent risk score, existing controls and residual risk score.
5	Determining Action	Further actions required to reduce the threat of the risk occurring or minimising its impact will be stated in the risk register. Target dates and assignment of responsibility will also be stated.
6	Controlling Risk	The specified actions will be carried out as stated in the risk register.
7	Monitoring	The Finance and Strategy Committee will keep the risk register under review and progress against further actions identified will be monitored quarterly. The register will be updated as actions are achieved and risk scores amended as appropriate. The identification of risks should be a continual process and risks emerging throughout the year should be evaluated and, where necessary, added to the register.

f. **Risk Management Matrix**

Impact on Council					
		1	2	3	4
Likelihood	1	1	2	3	4
	2	2	4	6	8
	3	3	6	9	12
	4	4	8	12	16

Likelihood	
1	Unlikely to happen – once in 20 years or more
2	Unlikely to happen – once in 10 years
3	Likely to happen with the 4 year term of Council
4	Very likely to happen within year or has happened recently

Consequences of Impact	
1	Temporary or minor impact on Customer, finance or reputation – impact over less than a month
2	Some impact on reputation and/or finance – impact less than 3 months
3	Substantial impact with moderate financial or reputational consequences – impact up to a year
4	Significant impact with likely large scale financial or reputation consequences – impact over more than one year

	Overall risk is low. Regular monitoring but action not urgently required
	Overall risk is medium. Monitoring essential and action required to mitigate risks
	Overall risk is high. Essential action is required immediately to manage risk.

Contacts

The Clerk to Gainsborough Town Council:

By post: Richmond House, Richmond Park, Morton Terrace, Gainsborough, Lincolnshire DN21 2RJ

By Email: townclerk@gainsborough-tc.gov.uk

The Chairman of Gainsborough Town Council

By post: Richmond House, Richmond Park, Morton Terrace, Gainsborough, Lincolnshire DN21 2RJ

By Email: Please check current details on the [Councils website](#):

[Mayor and Deputy Mayor - Gainsborough Town Council \(gainsborough-tc.gov.uk\)](http://gainsborough-tc.gov.uk)

PAPER I

**Officer Report to
the Finance and
Strategy Committee**

Report Author: Belina Boyer

Report Date: 14/03/2023



Gainsborough
TOWN COUNCIL

Internal Controls

1. Summary

The committee needs to review the council's internal controls.

2. Background

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 2022 copy of the Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide has been circulated by email to all councillors. It represents the proper practices in relation to accounts this authority needs to follow in preparing its annual governance statement.

The purpose of the annual governance statement is for the council to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for.

You will by now all be familiar with the Annual Governance and accountability Return, or AGAR. In it, the council confirms a number of assertions. As an authority you should be able to answer "Yes" to all assertions.

If the Council is not able to respond 'Yes' to any assertion, it needs to provide an explanation to the external auditor on a separate sheet describing how the authority will address the weaknesses identified. These explanations must be published along with the completed AGAR.

It must therefore be your aim to ensure that you review your internal controls before the end of the financial year and – where not able to answer yes right now – put appropriate measures into place by resolution immediately.

3. Evidence

Review of Internal Controls 2022-23

Section 1 - Annual Governance Statement 2022-23

1. We have put in place arrangement for effective financial management during the year and for the preparation of the accounting statements.

Evidence:

- The annual budget is discussed in December/January in preparation for the setting of the precept.
 - The budget is monitored against actual performance during the year and corrective action (virements) is taken where appropriate.
 - The accounting statements are prepared in accordance with the Accounts and Audit regulations. Copies have been circulated to all members. Hard copies are provided on request.
 - Bank reconciliation is produced each month and is approved by the Finance and Strategy Committee, reconciliations are checked against bank statements and signed by the chairman.
 - Account statements are prepared accurately and timely in compliance with statutory obligations and proper practices and are evidenced with the monthly reconciliations
 - Electronic Copies of the Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide are sent to each member. Paper copies are provided on request. Accounting documents are checked against G & A regulations and proper practice when changed or designed.
- The Council has adopted a reserves policy and reviewed its earmarked reserves.

Investments: The Council does not currently invest any of its reserves in over a longer term. (See. 1.11 JPAG Practitioner's Guide 2022)

2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

Evidence:

- The Standing Orders and Financial Regulations have been reviewed and re-adopted.
- The Town Council have appointed the Deputy Town Clerk as the RFO.
- A payments schedule is approved and signed and later appended to the minutes of every Finance and Strategy Committee meeting.
- Direct Debits are reviewed annually.
- Two signatories, required for every cheque.
- Bank accounts only set up or closed after approval at meeting and minuted.
- A Financial risk assessment has been produced and is reviewed annually.
- Actions to reduce risk are undertaken as appropriate through the year and the risk assessment updated accordingly.
- All bank mandates are agreed by Council prior to being set up or amended and then reviewed annually
- Salary and payroll is outsourced to a reputable accountancy firm.
- The Town Council is member of the Local Government Pension Scheme which all employees may join. The Council has registered with the Pensions Regulator.
- The Town Council submits a VAT claim at least annually.
- The Town Council maintains an asset register, listing all major assets in its ownership and for which they are responsible for the maintenance/replacement.

3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability

of the council to conduct its business or on its finances.

Evidence:

- The Council employs a qualified Clerk who advises the council.
- The Council has declared the Power of General Competence in accordance with the Localism Act 2011 s. 1-8.
- The Town Council owns an up to date copy of the "Arnold-Baker on Local Council Administration".
- All new expenditure is tested for legal power and legal powers noted where appropriate.
- The Council is a member of NALC providing access to advice and policy templates.
- The Clerk is a personal member of SLCC providing access to advice and professional support.
- The Council's Financial Regulations, Risk Assessments and Standing Orders are reviewed regularly and kept updated incorporating new legislation.
- Each agenda requests declarations of personal or prejudicial interests.
- The Council has adopted a Code of Conduct which applies to all members. Training is provided on the Code. It is recommended to all Councillors that they attend training when it is available.

4. We provided proper opportunity during the year for the exercise of elector's rights in accordance with the requirements of the Accounts and Audit Regulations.

Evidence:

- Notices were displayed and posted online announcing the period for the exercise of elector's rights. Electors were informed of the 30 working days in which these rights could be exercised. (Accounts and Audit Regulations 2015, Regulation 15(1)). Copies of all relevant parts of the annual return are posted on the Council's website and were posted on the notice board.
- Following the conclusion of the audit the relevant paperwork including the external auditor certificate was posted online and on the noticeboard.
- Agendas are displayed in a prominent publicly accessible place in the parish and on the website.

5. We carried out an assessment of the risk facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.

Evidence:

- The Council identified, assessed and recorded risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences
- Having assessed the risks the Council put relevant measures in place to mitigate the risks by means of internal controls and insurance cover..
- The Insurance cover is reviewed before renewal.

6. We maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems.

Evidence:

- The Council appointed an independent Internal Auditor to evaluate the effectiveness of its risk management, control and governance processes considering internal auditing guidance for smaller authorities.
- The Council took all necessary steps to facilitate the work of the Internal Auditor.
- Invoices initialled.

7. We took appropriate action on all matters raised in reports from internal and external audit.

Evidence:

- The Council considered the Internal Audit report for the 2021-22 financial year. Appropriate action has been taken to address any issues highlighted.
- The Council considered the findings of the interim Internal Audit report for the first half of the 2022-23 financial year and is taking appropriate action.
- The concluded Annual Return 2021-22 was circulated with meeting papers to the October 2022 Full Council meeting. No issues had been highlighted by the External Auditor.

8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.

Evidence:

- Ongoing commitment to property maintenance and repair.
- 9. Trust funds (including charitable). In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.**

The Council is the sole trustee of the SIR HICKMAN BECKETT BACON MEMORIAL charity, Charity number: 521923. This charity does not own and/or lease land or property. It has no financial assets.

4. Findings

The evidence above suggests that the council should be able to answer “Yes” to the assertions. However, it is worrying that the council does not safely invest some of its substantial cash reserves.

The council’s Business Money Manager account currently pays 1.04% AER.

There are investment opportunities out there which yield a higher interest rate. For instance, the Public Sector Deposit fund currently yields 3.9505%. (see attached)

5. Recommendation

To review the controls in place as evidenced.

To identify any shortfalls and consider whether any additional controls need to be put in place.

To instruct the RFO to research suitable investment accounts for the council and present their findings and recommendations to the April Full Council meeting.

To retain the information

PAPER K

**Officer Report to
the Finance and
Strategy Committee**

Report Author: Belina Boyer

Report Date: 16/03/2023



Gainsborough
TOWN COUNCIL

VAT Audit

1. Summary

The Council invited tenders from play equipment manufacturers for the development of the Levellings. This Committee has been given delegated powers to appoint a contractor.

2. Background

The Council at its 01 February Meeting resolved under FC23/157:

The Council **resolved** to: -

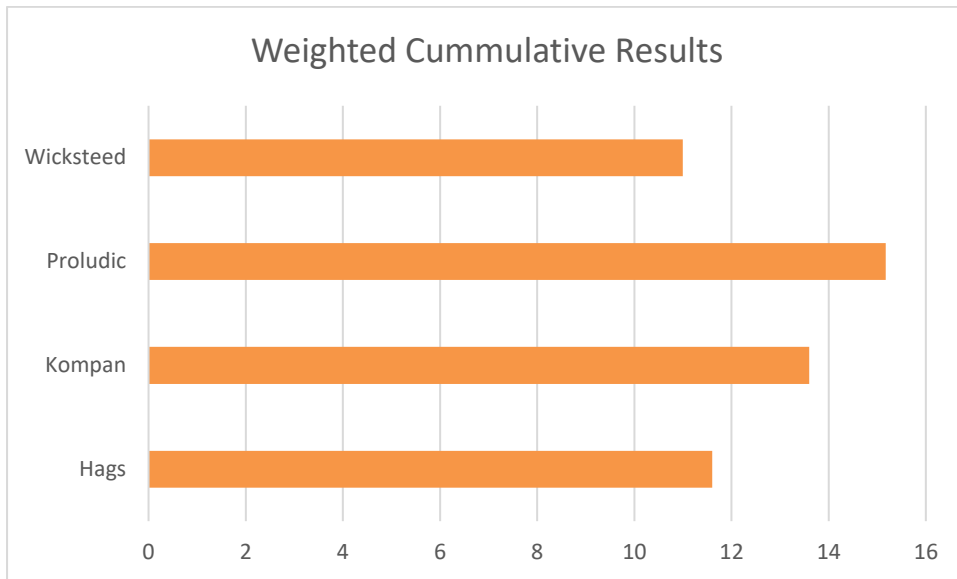
- appoint a tender panel consisting of the Town Clerk, Operations Manager, Cllrs Craig and Key. The tender panel will score the received proposals in accordance with the published scoring matrix.
- time-table the meeting of the tender scoring panel no later than 03 March 2023 in order for the contract to be formally awarded by 27 March 2023.
- formally delegate the power to appoint the chosen contractor to the Finance and Strategy Committee in order for the tender to be awarded to the chosen contractor.

The tender panel meeting took a little longer to organise than first anticipated. The panel finally met and scored the tenders received on 08 March 2023.

In line with the Council's Tender Regulations, tenders were scored by a panel of Officers and Members 08 March 2023. The panel appointed consisted of Cllrs Craig and Key and officers Coulman and Boyer. The tenders were scored in accordance with a scoring matrix.

The scores are now being reported to the Finance and Strategy Committee who shall make the final award of the contract based on the scores presented.

The following cumulative results were recorded following the individual scoring by each panel member:



With 15.175 out of a possible score of a possible 16, Nottinghamshire based Proludic came out as the highest scoring company followed by Kompan on 13.6 points.

People who attended the Annual Town Meeting where able to express a preference for one of the four designs. Again, Proludic received the votes.

The two highest scoring designs will be displayed at the meeting.

3. Recommendation

- To appoint Proludic as the contractor to carry out the development work on the Levellings
- To instruct the clerk to complete all relevant paperwork for work to commence
- To instruct the clerk to complete all relevant paperwork to draw down the relevant grants for the project.

PAPER L

**Officer Report to
the Finance and
Strategy Committee**

Report Author: Belina Boyer

Report Date: 14/03/2023



Gainsborough
TOWN COUNCIL

Mayoral Allowance

1. Summary

The interim Internal Audit report identified

2. Background

The interim Internal Audit report identified the following:

Mayoral Allowance – It is noted that the Mayoral allowance is split into 2 payments - £500 (classified as an allowance) and up to £1,500 for expenses; this practice is irregular and could be perceived that the person elected as Mayor is placed at a disadvantage. This allowance is set by individual councils. Legislation states: “the Chairman may be paid an allowance to meet the expenses of their office” source: Local Government Act 1972, s15(5) and 34(5).

This was classed as a medium to high risk.

81	Approval of expense claims Staff Members Mayor	Y n/a Part	Evidenced: Random check Clerk – Expense claims authorised Mayor – Annual allowance (£500 – subject to PAYE) expenses up to £1,500	✓	✓	✓
----	---	------------------	--	---	---	---

3. Clarification

The internal auditor clarified his judgement on request from the clerk as follows:

Mayoral Allowance - this allowance is set by individual Councils – this allowance is not subject to PAYE deductions, or any attachment of earnings (or similar) imposed by other Authorities, bodies or courts – this allowance is not classed as earnings (income) as the legislation is specific – it is an allowance to meet the expenses of office and deducting PAYE or other would put the individual at a disadvantage - Local Government Act 1972, s15(5) and 34(5).

4. Risk

The risk attached to these payment is not the volume of the payment or that the allowance it split into a lump sum and a payment against receipt only part. Current and past mayors will have received their mayoral allowance through payroll. This means that instead of receiving £500 for the year as intended, a proportion of that sum would have been deducted for PAYE, depending on their tax status. The risk posed to council finances is that current and past mayor’s may request for their allowance to be paid in full, without deductions. This may mean having to arrange for backdated payments to individual mayors.

5. Recommendation

- The council should change the way the mayoral allowance is paid.
- The current mayor should receive a refund of any deductions within the current financial year.
- Previous mayors should be informed that they may be entitled to a refund and confirm in writing whether or not they wish to claim it.
- The RFO needs to investigate how to refund previous mayors in a cost effective and efficient way should this become necessary.

**Officer Report to
the Finance and
Strategy Committee**

Report Author: Belina Boyer

Report Date: 15/02/2023



Gainsborough
TOWN COUNCIL

Interim Internal Audit

Summary

The committee is asked to note the interim internal audit report and its recommendations and consider if any action needs to be taken.

Background

This item was deferred from the committee's January meeting (FS23/101)

Overall this thorough report has not identified any major risks other than the current practice of mayoral expenses.

Progress

Many of the action points raised by the internal auditor have already been addressed in the course of preparation for the Local Council Awards Scheme.

How to progress

This leaves :action required on:

3. Structures and Functions – these need reviewing, the organisational chart updating and levels of delegation looking into. – A task for the Policy Review Working Group (**PRWG**)

26. Evidence of internal control - Cllr Dobbie had previously agreed to review payments with the RFO. This meeting will need to be timetabled and take place **before** 31 March 2023

62. Storage of files and paper – Paper and electronic files need looking at under GDPR and Data Protection as well as document retention. Staff are working with WLDC regarding the disposal of furniture in the old offices. Once this has been removed there will be more space to look through paperwork. There will be a lot of papers that we will be able to deposit at County Archives.

Storage facilities in the councillor's offices need to be improved and upgraded. The process is underway

81. Approval of expense claims - expenses incurred by the mayor. This item will require clarification and current policy and practice adjusting accordingly.

Recommendation

- The PRWG to review policies in a timely manner and report back to this committee on progress made. (Policies should still go to the relevant committee for approval.)
- Cllr Dobbie or one other named councillor to carry out internal control checks.
- To close the office at a suitable time in July or August to purge paperwork.

Action Points Internal Audit

Key governance review		Y/N	Comments & recommendations	Risk			Action		
				Low	Med	High	What	Who	When
1	Standing orders (tailored and reviewed)	Part	Last reviewed 2019 https://gainsborough-tc.gov.uk/wp-content/uploads/2020/12/Standing_Orders_190305.pdf				Adopted 04/01/2023 LCAS		04/01/2023
2	Financial regulations (tailored and reviewed)	Part	Last reviewed 2021 https://gainsborough-tc.gov.uk/policy/financial-regulations/				Adopted 04/01/2023 LCAS		04/01/2023
3	Terms of reference (committees / working groups)	Y	Review date expired – 26.04.2022 https://gainsborough-tc.gov.uk/policy/structure-andfunctions/				Review by policy review WG	PRWG	
5	Complaints procedure (tailored and reviewed)	Y	Reviewed 05.01.2022 https://gainsborough-tc.gov.uk/policy/complaints-policy/				Adopted 04/01/2023 LCAS		04/01/2023

Transparency		Y/N	Comments & recommendations	Risk			Action		
				Low	Med	High	What	Who	When
Councils over £200K turnover:									
23	Procurement information over £5,000 published	Part	Policy evident - no payments evident https://gainsborough-tc.gov.uk/councilbusiness/tenders/				Website update More to do	uploaded	06/01/2023
Accounting		Y/N	Comments & recommendations	Risk			Action		
				Low	Med	High	What	Who	When

26	Evidence of internal control	N	Cllrs appointed – responsibility for internal checks is necessary					Cllr Dobbie appointed – no evidence of checks	Cllr Dobbie ASAP	
General		Y/N	Comments & recommendations	Risk			Action			
				Low	Med	High	What	Who	When	
62	Storage of files (paper and electronic) adequate	Part	Fireproof cabinet suggested to safely store historic records – Note: some transferred to Lincolnshire archives.				GDPR Purge followed by Lincs Archive deposit clearing space. Purchase of fireproof storage for officer offices. Obtain quotes	All staff OM	May/June - August 2023	
63	SLCC / NALC <i>Local Council Award Scheme</i> • Foundation • Quality • Quality Gold Civility & Respect Project (National Project)	N	In process – foundation level Jan 2023 Quality May 2023 Council may wish to reconsider its position https://www.nalc.gov.uk/our-work/civility-andrespect-project							
74	Delegation to officers or committees • Scheme of delegation • Limits inc financial regulations &/or standing orders; • adhered to; • reported adequately			Y	Y	Y	Evidenced website: https://gainsborough-tc.gov.uk/policy/structure-and-functions/ (review out of date) Financial Regulation 4.1 Minutes (various) Minutes (various)	✓ ✓ ✓ ✓		
75	Policy Review	Part					Working Group established but little evidence of action / policy update Best practice	✓		

Policy Review Working Group to meet and report back to report to the committee responsible for any particular policy with recommendations.

Payroll & HR	Y/N	Comments & recommendations	Risk
--------------	-----	----------------------------	------

				Low	Med	High
81	Approval of expense claims Staff Members Mayor	Y n/a Part	Evidenced: Random check Clerk – Expense claims authorised Mayor – Annual allowance (£500 – subject to PAYE) expenses up to £1,500			

Appendix: Additional Areas for Audit (Council Specific)

	Burials	Y/N	Comments & Recommendations	Risk			Action		
				Low	Med	High	What	Who	when
B5	Cemetery regulations adopted and up to date	Y	Last reviewed Dec 2021 – review underway				Review policy	PRWG/OM	

	Charities	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
C1	Accounted for separately	Part	The Levelling's- Play area has Charitable status with zero annual return (charity commission website) Previous Clerk could not find any bank evidence / etc.... (inc trustees) Charities commission could not advise / assist			

PAPER M

**Officer Report to
the Finance and
Strategy Committee**

Report Author: Belina Boyer

Report Date: 16/03/2023



Gainsborough
TOWN COUNCIL

VAT Audit

1. Summary

The Committee is asked to note the VAT Audit report and consider any actions recommended therein.

2. Background

The Property and Services Committee identified that a detailed Vat report would be required before the Council embarked on spending substantial amounts on building work to remove the Richmond House conservatory and reinstating a patio in October 2022 (Paper J).

This report has since been commissioned and is being presented herewith.

3. Items to Note

The council makes VAT-able supplies by providing car parking at Love Lane. However, as identified in s30 the council's income remains below the £6,000 threshold. Since the Council is not VAT registered, it is not able to reclaim VAT on purchases made in connection with VAT-able business supplies, i.e. car parking.

Local authorities can reclaim VAT on costs associated with exempt activities if the total amount of VAT incurred is less than £7,500 (or less than 5% of total VAT incurred, if that is greater) in the financial year. If the VAT incurred on costs relating to VAT-exempt income exceeds the £7,500, none of that VAT is reclaimable.

In the 2021-22 Financial Year the council reclaimed £47,555 in VAT. A currently unquantified amount was incurred on expenditure in relation to VAT exempt supplies.

The report describes in detail the process required to establish how much of the VAT incurred was incurred on exempt business supplies.

Until this apportioning work has been carried out, the consultants cannot advise if the threshold has been exceeded in any year as the council needs to carry out the calculations.

Depending on the outcome of these calculations, the Council may be required to repay reclaimed VAT.

4. Recommendation

- the council should review the last **four** years using the methods described and exemplified in the report to ensure that it was correct in reclaiming VAT on costs relating to its VAT-exempt business activities.

- To continue to undertake the apportioning exercises to ensure that all VAT is reclaimed correctly.
- Depending on the outcome of these calculations, the Council may need to seek further advice with regards to partial registration for VAT particularly if the council is looking at income generating activities in the future or major building works.

Rachel Allbones
Deputy Clerk & RFO
Gainsborough Town Council
Richmond House
Richmond Park
Morton Terrace
Gainsborough
DN21 2RJ

The Parkinson Partnership LLP
Wessex House
Upper Market Street
Eastleigh SO50 9FD

steve@parkinsonpartnership.uk
www.parkinsonpartnership.uk
Telephone 023 8218 2318

27 February 2023

Dear Rachel

VAT compliance review February 2023

You engaged us to carry out a review of the council's VAT compliance, and to advise on the VAT implications of any issues encountered. This letter sets out our findings.

Gainsborough Town Council

- 1) The council is not registered for VAT, and it makes VAT126 reclaims on a quarterly basis. The total annual VAT reclaim for 2021/22 was £47,555.
- 2) The council is using EdgelT accounting software, which allows purchases to be analysed to specific VAT codes.
- 3) Our assurance review was conducted on 1st February 2022, on the basis of a detailed discussion with yourself, and examination of sample accounting processes and other documents.

Basic VAT rules for councils

- 4) We appreciate that you, as RFO, have a good understanding of the relevant VAT rules. However, it may be useful to set out the basic rules for the benefit of other staff and councillors.
- 5) Where a council acts as a public body, providing freely available services by using taxpayers' funds, it can normally treat these activities as non-business and recover associated VAT under Section 33 of the VAT Act 1994 (Section 6 of VAT Notice 749).
- 6) If a council undertakes business activities (which create income), the rules are different. Charges for these activities are either taxable (for example advertising or catering) or exempt (e.g. leases and room hire). An unregistered council cannot reclaim VAT on costs relating to taxable business activities. All councils are subject to restriction on the amount of VAT that they can reclaim on exempt business activities.

The Parkinson Partnership is a Limited Liability Partnership registered in England & Wales, number OC401821,

Registered Office: Wessex House, Upper Market Street, Eastleigh SO50 9FD

Members: Steve Parkinson FMAAT MInstLM, Cordelia Parkinson

Properties

- 7) The council occupies Richmond House, where its offices are situated. Richmond House is leased from West Lindsey District Council (WLDC) on a peppercorn rent. GTC sublets part of this building to Lincolnshire County Council's (LCC) Registrar's Office. This is a VAT-exempt business activity.
- 8) Service charges are made to the Registrar's Office, which are based on an assumed value of costs incurred, rather than actual meter readings. Such service charges must be treated as part of the VAT-exempt rent.
- 9) GTC is planning to make some improvements at Richmond House, which will affect parts of the building occupied by the subtenant. It may also receive a contribution from LCC towards the costs.
- 10) Some of the VAT on costs of improvement will relate to the exempt business activity of subletting (further implications are covered below). Accepting payment from LCC towards any improvements could cause VAT complications (e.g. GTC could be seen as making a taxable supply of services to LCC).
- 11) The council plans to demolish a derelict conservatory at Richmond House, and to replace it with a patio. The conservatory is currently sub-let to the Registrar's Office but will be removed from the sub-lease once it has been demolished. The cost of the works will be in the region of £10,000. Since the patio will not be leased, and the council will use it for their own purposes, the construction costs can be treated as non-business (VAT-recoverable).
- 12) The council owns a Chapel at one of its two cemeteries. This chapel is currently disused and no significant associated costs are incurred.
- 13) The council has 5 allotment sites. Allotment rents are non-business for VAT purposes, and VAT can be reclaimed on associated costs. The 6 play areas and the war memorial are also non-business – which means that the council can reclaim VAT on the costs of the considerable amount of work planned in the near future.
- 14) There are two playing fields and two cemeteries, which are discussed in more detail below.

Sporting services

- 15) The council receives some income from football, cricket and bowls clubs. Until very recently this income was treated as either taxable or exempt – based on the exact arrangements in place.
- 16) However, In January HMRC decided to accept that charges for sports facilities are non-business. This means that a council is not liable to register for VAT on the basis of sports income received, nor subject to potential restriction on VAT recovery.
- 17) This is obviously good news for councils, particularly for GTC as the existing arrangements were at risk of being. We still await formal confirmation from HMRC that the rules have changed, and how they plan to administer these changes. If we consider that this may affect GTC, we will send you more information.

Function rooms at Marshalls Sports Ground

- 18) The council receives VAT-exempt income from room hire at the community hall. VAT on related costs is potentially subject to restriction.
- 19) However, the community hall is also used for changing rooms, and these are used ancillary to the supply of non-business sporting services. VAT on costs related to the changing rooms is recoverable as non-business.

Cemeteries

- 20) Most costs are non-business, but some services are exempt, and some are taxable. You use an aide-memoire, which is a good approach. HMRC has guidance in their [Internal Manuals](#) that you can also use.
- 21) VAT relating to burials and maintenance of the cemetery is correctly treated as non-business, with recoverable VAT. The council should ensure that it does not reclaim VAT on costs relating to taxable activities such as the supply of a memorial.
- 22) Exhumations services are exempt when the bereaved bury the deceased at another site. If the exhumation is not connected to reburial, then the service is taxable ([HMRC Notice 701/32 section 5.1](#)).

Other income

Verge cutting

- 23) The council provides a verge-cutting service to LCC. We have carefully reviewed the agreement and other correspondence, and are satisfied that this can be treated as a non-business activity.
- 24) Normally services provided to another legal entity will be taxable, which puts the council at risk of having to register for VAT and to charge VAT. However, in this case we advise that the service is non-business either by virtue of being a Section 101 agreement for the delegation of services to another local authority, or by being a contract for services between authorities, not in competition with the private sector.

Parking

- 25) The supply of the facilities to park a vehicle is a taxable business supply. This applies to the parking/garage space rental at Ropery Road, where income is budgeted at £1,250.

Grounds hire

- 26) Occasionally the council hires a section of parkland and/or the function rooms, to a fair, or other hirer such as a motor-caravanners club. The hirer is allowed exclusive use of the areas hired. This is a VAT-exempt supply.

Accounting processes

- 27) We reviewed a 6-month sample of VAT 126 reclaims. Invoice processing appears to capture VAT data correctly and there is a satisfactory audit trail.

28) The council does not permit councillors to purchase items on behalf of the council, which is sensible, and avoids a common VAT problem.

VAT registration liability

29) Councils are required to register for VAT if they make any taxable business supplies at all, but HMRC operates a concession where they only require registration when VAT chargeable would reach £1,000 in a year. This equates to £6,000 of standard-rated taxable supplies (£5,000 plus £1,000 of VAT at 20%) - paragraph 3.2 of VAT Notice 749 refers.

30) The council's few sources of taxable income (including roundabout sponsorship, now ceased) do not exceed the £6,000 effective registration threshold above.

Partial exemption and the annual calculation

31) GTC has regular VAT-exempt income and should establish whether it can reclaim VAT on associated costs each year. This is known as a partial exemption calculation.

32) Councils can only reclaim VAT on costs associated with exempt activities if the total amount of VAT incurred is less than £7,500 (or less than 5% of total VAT incurred, if that is greater) in the financial year (explained fully in Sections 7 and 8 of VAT Notice 749).

33) If the VAT incurred on costs relating to activities that generate VAT-exempt income exceeds the £7,500, normally none of that VAT is reclaimable. However, there is an additional concession (set out in Section 8.5 of VAT Notice 749) for situations where a council occasionally exceeds the threshold.

34) Since both Richmond House and the community hall are used partly for exempt purposes, the council may need to find a way to apportion the costs. In both cases floor area would be an appropriate basis for apportionment.

35) At this point we cannot advise if the threshold has been exceeded in any year as the council needs to carry out the calculations, following HMRC's model method (Section 8 of VAT Notice 749).

36) The model method starts by examining the budget structure to identify any exempt-related costs and assumes that all costs incur VAT at the standard rate. If the total exempt-related VAT is estimated to be under £7,500 then no further work is required. If not, then further analysis is needed. We have attached a sample calculation at Appendix A.

37) At this second stage you can apportion costs for the two mixed-use buildings between non-business and VAT-exempt business use, and analyse specific costs until you reach a stage where either the total exempt-related VAT falls under the threshold, or you cannot analyse any further.

38) Unfortunately, HMRC does insist that these calculations are done, which means that the council should review the last 4 years to ensure that it was correct in reclaiming VAT on costs relating to its VAT-exempt business activities.

Disclaimer

39) This advice covers the situation based on the information that the council has provided, but The Parkinson Partnership LLP cannot accept responsibility for any errors or omissions on the council's part in providing that information.

40) This advice is provided exclusively for Gainsborough Town Council and The Parkinson Partnership LLP accepts no liability towards any other party that may access or use this information as a result of it being disclosed by the council.

I hope that this covers all the issues, but if you have any questions please let me know.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Steve Parkinson', written in a cursive style.

Steve Parkinson
The Parkinson Partnership LLP

Appendix A - Sample Partial Exemption Calculation

	Actual Year To Date	Maximum VAT chargeable	VAT directly attributable to			Non- attributable
			Non-business	Taxable	Exempt	
200 Salary						
4100 Administration Salaries	46,560					
4110 Information Centre Salaries	17,752					
4120 Tax & NI	20,224					
4125 Pensions - Employer	21,638					
4130 Recruitment	100	20				20
4135 Staff Expense & Allowances	1,170	234				234
4420 Refuse Collection	401	80				80
Salary :- Indirect Expenditure	107,845					
210 Office						
4150 IT & Telecom Services	3,234	647				647
4160 Printing/Stationery/Postage	922	184				184
4165 Office Equipment & Furniture	202	40				40
4180 Bank Charges	195					
4400 Electricity	54	3				3
4410 Water & Sewage	0					
4420 Refuse Collection	908	182				182
4425 Insurance	3,580					
4435 Repairs & Maintenance	224	45				45
4445 Christmas Decoration	133	27				27
4450 Cleaning	449	90				90
4515 Play Equipment	180	36	36			
4600 Miscellaneous Expenditure	1,069	214				214
Office :- Indirect Expenditure	11,150					
220 Civic						
4200 Councillors' Training	30	6	6			
4210 Mayor's Allowance	912	182	182			
Civic :- Indirect Expenditure	942					
230 Legal & Professional						
4250 Audit	1,760	352				352
4255 Accountancy Fees	2,185	437				437
4260 Legal & Professional	3,300	660				660
4270 Payroll Fees	1,749	350				350
4435 Repairs & Maintenance	50	10				10
Legal & Professional :- Indirect Expenditure	9,044					
240 Communications						
4320 Website	2,054	411				411
4330 Advertising & Promotions	1,252	250				250
Communications :- Indirect Expenditure	3,306					
250 Grants						
4345 Permitted Powers Grants	32,387					
Grants :- Indirect Expenditure	32,387					
300 Council Chamber						
4400 Electricity	73	4				4
4405 Gas	1,344	67				67
4410 Water & Sewage	246	12				12
4415 Rates	3,942					
4435 Repairs & Maintenance	2,885	577				577
4600 Miscellaneous Expenditure	28	6				6
Council Chamber :- Indirect Exp	8,518					
302 Shared Building - Ground Floor						
4400 Electricity	258	13			13	
4405 Gas	1,963	98			98	
4410 Water & Sewage	0					
4435 Repairs & Maintenance	332	17			17	
Shared Building - Ground Floor :- Indirect Expenditure	2,553					
330 Community Hall						
4265 Surveyor's Fees	2,320	464			464	
4435 Repairs & Maintenance	1,530	306			306	
4470 Tree Inspection & Works	1,320	264			264	
Community Hall :- Indirect Expenditure	5,170					
400 Allotments						
4410 Water & Sewage	223					
4420 Refuse Collection	374	75	75			
4435 Repairs & Maintenance	2,153	431	431			
4470 Tree Inspection & Works	750	150	150			
Allotments - :- Indirect Expenditure	3,500					
410 Open Spaces & Environment						
4410 Water & Sewage	63					
4435 Repairs & Maintenance	260	52	52			
4500 Street Furniture & Decoration	108	22	22			
4510 Play Areas	1,010	202	202			
4515 Play Equipment	11,357	2271	2271			
Open Spaces & Environment :- Indirect Expenditure	12,798					
Grand Totals	197,213	9489	3427	0	1162	4901

Maximum exempt-related VAT incurred by Council **6063**

Under £7,500 de minimis limit - all VAT recoverable in this financial year

PAPER N

**Officer Report to
the Finance and
Strategy Committee**

Report Author: Belina Boyer

Report Date: 16/03/2023



Gainsborough
TOWN COUNCIL

VAT on Sports Fees

1. Summary

The Committee is asked to note the VAT Audit report and consider any actions recommended therein.

2. Background

The council receives some income from football, cricket and bowls clubs. Until very recently this income was treated as either taxable or exempt – based on the exact arrangements in place. However, In January HMRC decided to accept that charges for sports facilities are non-business. This means that a council is not liable to register for VAT on the basis of sports income received, nor subject to potential restriction on VAT recovery.

Gainsborough Town Council has in the past usually recovered all VAT on sports fees related expenditure irrespective of whether the income was to be treated as taxable or exempt.

The latest decision will enable the Council to lawfully reclaim all VAT incurred in relation to sport booking expenditure.

Updated 6 March 2023

VAT on sporting fees - update

HMRC concede that charges for council sports facilities are non-business

HMRC's previous guidance was that local authority sports and leisure services may either be taxable or exempt from VAT. This has been challenged in the courts, with test cases for England, Scotland and Northern Ireland going on for several years.

In *Chelmsford City Council* [2020] UKFTT432(TC) the First Tier Tribunal determined that such services are provided under a 'special legal regime' and can be treated as 'non-business', providing that does not give rise to significant distortions of competition.

HMRC lost an appeal on the first part of that decision, where they did not accept the reasoning that local authority sports services are subject to a 'special legal regime'. The Upper Tier Tribunal [2022] UKUT149(TCC) dismissed that appeal in March 2022.

On 26 January 2023, HMRC advised Chelmsford City Council that they would NOT be pursuing the 'significant distortion of competition' argument and accepted that local authority sports services can be treated as non-business and outside the scope of VAT.

We suggest that councils consider the following steps in relation to sports facilities that they charge for, bearing in mind that HMRC might refuse some claims:

- 1) VAT registered councils charging VAT on the use of sports facilities or services by the public (including through their membership of sports teams) should:
 - a. stop doing so as soon as possible and certainly before 1 April 2023, even if there is an option to tax in place on the facilities,
 - b. compile and submit a claim to HMRC for a refund of such VAT declared for the past four years, and
 - c. consider whether to refund that VAT to bodies/people charged for sports.
- 2) Any council not VAT registered that has have avoided reclaiming VAT on the cost of sports facilities because they were considered taxable supplies, should reclaim any such VAT incurred (but not reclaimed) over the last 4 years.
- 3) Any council that has treated sports services as VAT-exempt and including the VAT incurred on those activities in their partial exemption calculation should:
 - a. Exclude that VAT from their 2022/23 calculation,
 - b. Check if they had any irrecoverable VAT in their 2018/19 to 2021/22 calculations, and review the calculation to see if they can now reclaim it,
 - c. if they have done a 7-year average calculation for any of those years or to forecast a future year, review it to see if they can recover any further VAT.

HMRC have issued brief guidance <https://www.gov.uk/government/publications/revenue-and-customs-brief-3-2023-changes-to-vat-treatment-of-local-authority-leisure-services>.

This confirms their analysis that there would be no significant distortion of competition and explaining the steps councils should take to reclaim any VAT.

Councils should email any claim for reimbursement to: lasector.mailbox@hmrc.gov.uk and include '2023 LA VAT non-business' in the subject line of the email. VAT returns and VAT126 claims should not be adjusted and the procedure above should be used.

Please note that VAT126 reclaims must be submitted within 4 years of the end of the month in which the supply of goods or services occurred, so a council can still claim for March 2019 until the end of this month.

For VAT-registered councils, adjustments cannot be made more than 4 years after the due date of the VAT return that is being amended, so the oldest return that can be claimed for is the one for the January to March 2019 quarter, unless a council submits monthly returns or has non-standard VAT quarters.

In reclaiming any VAT charged, councils must avoid "unjust enrichment", which might occur if they reclaim the VAT and keep it, rather than refunding it to customers. Where council facilities are subsidised and operate at a loss due to low charges, HMRC are unlikely to consider that unjust enrichment.

An option to tax only applies to business activity and no VAT is charged on non-business fees. However, the option to tax will still apply to any non-sporting hire and would apply if the site was sold, so councils with one in place shouldn't cancel their VAT registration.

HMRC have not specified how far their interpretation of "sport and leisure services to members of the public" extends, but the Chelmsford case referred to pitches for football, rugby, hockey, netball, cricket, tennis and bowls, as well as facilities for swimming, ice skating, squash, table-tennis and badminton.

It seems likely that the decision in *Canterbury Hockey Club* [2008] EUECJ C-253/07 applies, confirming that 'individuals taking part in sport' includes those doing so via membership of a not-for-profit sports club, but we don't yet think that non-business treatment applies to hire by private businesses selling services to their clients.

Please note that the tribunal decisions only relate to charges for sporting services and should not be applied to meeting room hire, the provision of catering or sale of goods alongside sports, or other taxable or exempt business activities at this point.

If you are in any doubt as to whether an activity is affected by this change, please consult your county association of local councils in the first instance.

Disclaimer

This bulletin is only intended as a brief guide about a developing situation and councils should ensure they follow the Regulations and guidance on www.gov.uk, read the tribunal decisions and seek professional advice from us or others if they are in any doubt.

The Parkinson Partnership LLP accepts no liability for any loss arising from situations where councils have not followed the applicable law and guidance, or misinterpreted this information without taking professional advice.