

Marlborough Town Council



18 April 2023

To: Councillors serving on the Finance and Policy Committee – Councillors Kymee Cleasby, Jane Davies, Nicholas Fogg, James Sheppard, Caroline Thomas (Chair, and the Town Mayor, Councillor Lisa Farrell

Dear Councillor

Finance and Policy Committee

You are **summoned** to attend the next meeting of the **Finance and Policy Committee**, which will be held on **Monday 24 April 2023** at **8pm** in the Council Chamber, Marlborough Town Hall.

Yours sincerely

Richard Spencer-Williams

Richard Spencer-Williams, PSLCC

Town Clerk

This meeting will be held in the Council Chamber at the Town Hall according to the latest Government Covid Safety Guidelines, and managed according to the Health and Safety at Work Act 1974(2)e.

If members of the public wish to attend they should notify the Town Clerk of this by noon on the Friday prior to the meeting. Places will be allocated on a first come first served basis. Organisations and interest groups are asked to send one delegate.

If members of the public wish to attend and ask a question they should also notify the Town Clerk of this by noon on the Friday prior to the meeting and provide their question in writing at the same time. Some members of the public may not be allowed to attend if all the allocated seats are taken.

If members of the public wish to ask a question, but not attend, they can provide the question in writing to the Town Clerk by noon on the day of the meeting, and a written response will be provided.

PUBLIC QUESTION TIME

In accordance with Standing Order 3(f), members of the public may ask questions of the Finance and Policy Committee. The time allocated for this should not exceed 10 minutes and be limited to 1 question per person unless directed otherwise by the Chair. A full response may not be possible without further research, and the Chair may direct that a written or oral response be given.

AGENDA

- 1. Apologies for absence**
- 2. Declarations of interest**
To receive any declarations of interest or requests for dispensation
- 3. Chair's Announcements**
- 4. Minutes**
To approve and sign the minutes of the meeting held 30 January 2023
- 5. Action Log**
To note and review the Action Log
- 6. Quarterly Finance Report**
To note and consider the finance report for quarter 4 2022 23
- 7. Energy Costs**
To note the update and consider the report on gas and electricity costs
- 8. Interim Audit Report**
To note the second interim audit report
- 9. Policies**
To consider the report on the review of policies
- 10. Waste Management Review**
To consider the report on the waste management review

To approve and sign the minutes of the meeting held 30 January 2023

Marlborough Town Council



Finance and Policy Committee

Minutes of a meeting of the Finance & Policy Committee held Monday, 30 January 2023
in the Council Chamber, Marlborough Town Hall at 7pm

PRESENT	Councillor Caroline Thomas	Chair
	Councillor Kymee Cleasby	
	Councillor Jane Davies	
	Councillor James Sheppard	
ALSO PRESENT	Richard Spencer-Williams	Town Clerk
	Dawn Whitehall	Corporate Services Officer
	Neil Goodwin	Marlborough.News

PUBLIC QUESTION TIME

Neil Goodwin asked whether there had been any nominations for the Town Mayor for 2023-24. The **Town Clerk** confirmed the agenda for an Extraordinary Full Town Council meeting on 6 January would be posted on 31 January and would include details of nominations.

268/22 APOLOGIES

Apologies for absence were received from **Councillor Fogg** and the **Town Mayor**.

269/22 DECLARATIONS

Councillor Cleasby made Members aware that she had recently become a Trustee of the Marlborough Welfare Trust. **Councillor Thomas** had been appointed Wiltshire Council's Cabinet Member for Highways and Transport, Street Scene, and Flooding. This might lead to areas of conflicting interest in the future.

270/22 CHAIR'S ANNOUNCEMENTS

There were no announcements.

271/22 MINUTES

RESOLVED: that the minutes of the meeting held 28 November 2022, with two amendments, were confirmed as a true record and signed by the Chair

272/22 ACTION LOG

Members noted the updated action log.

273/22 QUARTERLY FINANCE REPORT

Members noted the budget summary report for Q3 2022-23 and month 9 Omega reports for Income and Expenditure, Bank Reconciliation, Receipts and Payments, Balance Sheet and Ear Marked Reserves (EMR). Matters arising included:

- Projected saving on legal and professional fees were at risk due to legal costs associated with premises leases as well as marketing fees for property agents
- Whether to separate Property legal fees from professional fees
- Energy costs might be significantly higher than budget (agenda item 7)
- Rising prices (e.g. software) were creating some overspend
- Whether potential future works to deal with Ash dieback had been forecast in the Amenities & Open Spaces budget

ACTION: create separate budget lines for Property legal and professional fees

274/22 ENERGY COSTS

Members noted an update report from the Town Clerk advising that estimates for energy costs were 400-425% higher than the current contract, significantly higher than the 95% increase included in the budget for 2023-24. This created a potential shortfall of £28,625 although an Emergency Fund EMR of £10,914 would help mitigate this, with General Reserves as a fallback option. Discussion points included:

- More quotes from different suppliers/brokers were expected
- Market prices appeared to be falling
- Whether to opt for a variable rate contract from 31 March 2023, when the current fixed term contract expired

RESOLVED: that, as soon as the comparative picture is clear, new energy contracts are agreed by the Town Clerk in conjunction with the Finance and Policy Committee Chair, and that unless conditions suggest otherwise short term (circa one year) contracts are agreed

ACTION: to send an email to all Members prior to the agreement of new energy contracts and, if felt necessary, to call an extraordinary meeting

275/22 ELECTION COSTS

Members noted the Town Clerk's report and that, from May 2025, Wiltshire Council would seek to recover the cost of administering Town, City and Parish elections.

It was agreed that the additional costs should be factored into the 2024 25 budget line, and that a sum of £22,000 in the reserves would ensure up to two elections could be provided for in any given year.

ACTION: **Councillor Thomas** agreed to ask Wiltshire Council whether there would be lower costs where economies of scale were possible when County and Town elections coincide (e.g. venue/staff costs)

276/22 POLICIES

Members noted the Town Clerk's report and the current status of the review of policies. Discussion points included:

- There were fewer people able to review policies following resignations from either the Committee or Council of **Councillors Ross, Allen and Waltham**
- Whether Members had the capacity to complete the reviews
- Whether Members should indicate likely timescales to complete the reviews
- Whether policies could be emailed to Members to act as a reminder of their commitment to review them
- Whether the Town Clerk and Assistant Town Clerk should conduct an initial overview to advise on recommended priority policies
- **Councillor Thomas** had reviewed the Code of Conduct (to be discussed at the next agenda item) and had almost finished reviewing the Complaints Procedure
- **Councillor Cleasby** would have some capacity over the Easter holidays

It was agreed that the list would be updated and added to the agenda for the next meeting.

ACTION: send relevant policy documents to assigned Members by email

RESOLVED: that in the first instance Officers would review the status of the Town Council's policies, draft any straightforward updates for sign-off by the F&P Committee and provide a list of outstanding policy review actions for the Committee's consideration at the next meeting

277/22 CODE OF CONDUCT

Members considered a proposed Code of Conduct written by **Councillor Thomas**.

RESOLVED: that, with minor changes to wording, the proposed Code of Conduct be recommended to Full Council for ratification

278/22 RISK MANAGEMENT SCHEME

The Town Clerk provided a verbal update on progress and tabled a draft document. Members were complementary about the format and content and thanked the Town Clerk for progress so far.

ACTION: Members to review the draft and feed back any comments to the Town Clerk. An updated document to be considered at the next meeting for recommendation to Full Council

ACTION: Town Clerk to seek feedback from other Committees

The meeting closed at 7.50 pm

To note and review the Action Log

132	Create separate budget lines to differentiate Property legal fees and professional fees	273/22	Finance & Policy Committee	Town Clerk	Complete	30 January 2023	31 3 23 Done
133	Prior to renewing energy contracts in March/April 2023, send email to F&P members. Either agree with Chair or call extraordinary meeting if required	274/22	Finance & Policy Committee	Town Clerk/Cllr Thomas	In Progress	30 January 2023	31 3 23 Monitoring rates ; no contract agreed.
134	Ask WC whether 2025 election costs will be lower when local and county elections coincide (e.g. shared venue, staff costs)	275/22	Finance & Policy Committee	Councillor Thomas	In Progress	30 January 2023	
135	Send policy docs to F&P members for review	276/22	Finance & Policy Committee	Town Clerk	Complete	30 January 2023	Update report at Committee meeting 24 4 23.
136	Members to review draft Risk Management scheme and feedback comments to TC	278/22	Finance & Policy Committee	All members of F&P	Complete	30 January 2023	
137	Seek feedback from other committees on draft Risk Management Scheme	278/22	Finance & Policy Committee	Town Clerk	In Progress	30 January 2023	Risk Management also circulate to FC and Committees

To note and consider the finance report for Quarter 4 2022/23

Purpose

The purpose of this report is to provide the Committee with a quarterly budget report for Qtr. 4 (month 12).

YEAR TO DATE RECEIPTS / PAYMENTS ANALYSIS (17 4 23, MONTH 12)

Income	£1,010,114
Expenditure	£917,095
Balance per cashbook	£1,114,214
Bank Reconciliation	£0.00
Year End Saving	£ 44,311

Budget Overview and Analysis

Please see detailed budget sheet at Appendix 1.1

Please also refer to Excel Overview Report and Omega Detailed Reports

Attachments:

- Omega Report Detailed Income & Expenditure by Budget Heading Month 12 (as required by Financial Regulation 4.8) (Appendix 1.2)
- Omega Report Bank Reconciliation Month 12 (as required by Financial Regulation 1.9) (Appendix 1.3)
- Omega Report Receipts and Payments Summary Month 12 (as required by Financial Regulation 1.9, 5.2) (Appendix 1.4)
- Omega Report Detailed Balance Sheet Month 12 (Appendix 1.5)

Members are asked to note and consider the budget position for Quarter 4 2022/23.

Town Clerk 4 4 23

To note and consider the update report on gas and electricity costs

Purpose

The purpose of this report is to update the Committee of the current position with regards energy costs and the council's contractual position, so that it may continue to consider the best option for the management of energy supply and costs for the council.

Background

The Council has two suppliers of gas and electricity:

Supplier 1: for the Community and Youth Centre and George Lane toilets, on a rolling contract.
Supplier 2: for all other properties. This has been on a fixed rate contract which expires the end February 2023. This contract was facilitated by a broker that expired at the same time as the supplier contract on the 31 March 2023.

Current Status

On 30 January 2023, the Committee agreed that *'as soon as the comparative picture is clear, new energy contracts are agreed by the Town Clerk in conjunction with the Finance and Policy Committee Chair, and that unless conditions suggest otherwise short term (circa one year) contracts are agreed'*.

Since 1 April 2023 The Council remains on the standard rate with no fixed term contracts with either supplier; with a view to monitoring the energy market over the coming weeks and months. Reportedly the cost of energy has reduced, whilst this is yet to filter through to the consumer market. It is hoped that come the autumn rates will be more competitive.

Supplier 1 has advised of rates for 2023 24. The new rates are 30% higher for electricity and 125% higher for gas. This equates to:

	2022 23 cost	2023 24 cost	budget
Electric	£2800	£3640	£4583
Gas	£2500	£5627	£3860
Total	£5300	£9267	£8443
Shortfall			£824

Supplier 2 has sent through quotes for a proposed new contract. They supplied prices that are 400% higher for the Town Hall and workshop, and 425% higher for the offices. This equates to:

Property	2022 23 budget	2023 24 cost	2023 24 budget
Town Hall	£6500	£26000	£12545
Workshop	£3125	£12500	£6031
Offices	£3750	£15937	£7237
Total		£54437	£25813
Shortfall			£28624

Broker

In comparison a new broker has offered the following annual costs on the properties stated (based on 2022 23 consumption):

Property	2022 23 budget	2023 24 cost	2023 24 budget
Town Hall	£6500	£8768	£12545
Workshop	£3125	£6536	£6031
Offices	£3750	£8880	£7237
Total		£24184	£25813
Shortfall			+ £1629

Contracts offering these prices can be offered on 1, 2- or 3-year basis, all at about a 30% saving on the current usage (2022 23). They have advised the trend is to go up slightly. Also the costs stated are based on an offer as of 17 4 23.

Financial implications

If the Council were to proceed in transferring all energy contracts to supplier 1 it is likely that the energy expenditure will fall just outside the planned budgets which allowed a 93% increase.

The contracts offered via the broker would fall within the 2023 24 budget.

There is an agreed EMR Emergency Fund of £10914, to which additional funds will aim to be transferred as part to the year-end savings allocations. It was agreed this fund would be allocated to mitigate the risk of not knowing the actual rise in energy costs at the time of budget setting .

Government support

The government has introduced support for non-domestic energy users. The Council is not eligible for this if it were to use supplier 1 for all its energy supplies due to their procured rates.

SSE were contacted on the 4 4 23 for advice on this matter but have not replied at the time of writing this report.

[Energy Bills Discount Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

Proposal

The Committee are asked to consider the position of Council in relation to gas and electricity costs and the best option for meeting its energy commitments. Within this the Committee are asked to consider whether to take out a 1,2- or 3-year contract.

Recommendation

It is recommended that the energy all contracts are undertaken via the broker for a 3-year term (as this supports budgeting purposes), and for the existing supplies via supplier 1 to be encompassed within this agreement; subject to their confirmation that these are also equally competitive.

Town Clerk 17 4 23

ITEM 8

INTERIM AUDIT

To note the second interim audit report

Please refer to Appendix 2

Town Clerk 4 4 23

To consider the report on the review of policies

Purpose

The purpose of this report is to enable the Committee to re-consider the review of policies.

Background

At the request of the Chair the Committee members were asked to assist in reviewing the Council's policies to ensure they remain fit for purpose, relevant and up to date. Progress has been slow and limited due to councillor time.

Current Status

It is now proposed that the polices are redistributed with more emphasis on officer support. The table below outlines who undertook to review which policy, and with the proposed re-allocation of tasks:

Title	Date Adopted	Review Date	Notes	Review by (previously agreed)	Proposed
Standing Orders	May 2021	Updated Dec 2021	Reviewed May 21	Nick Fogg	As needed (Town Clerk) (Nb National model)
Financial Regulations	May 2019	No date			As above (Nb National reg's)
Scheme of Delegation	May 2019	No date		Kymee Cleasby	As above
Code of Conduct	March 2023	2028 or as advised	Reviewed/ completed	Caroline Thomas	Updated draft complete
Environment & Climate Protection Policy Statement	June 2021	June 2024		-	
Mayor's Community Awards	Jan 2020	2025			
Complaints Procedure	May 2019	No date		Caroline Thomas	RSW, CH
Data Protection	Nov 2020		Reviewed/ completed	Jo Waltham	CH
Special Categories of Personal Data	Nov 2020		Reviewed / completed	Possibly combine	CH
Data Breach	Nov 2020		Reviewed / completed		CH
Data Retention	No date	No date	Reviewed/ completed		CH
Data Retention (appendix)	Nov 2020	No date	Reviewed / completed		CH

Freedom of Information	May 2017	No date – probably 2020	Refers to Fol Act 2020 and to Town Council’s Model Publication Scheme Combine?		
Model Publication Scheme	May 2017	No date	Refers to old Town Clerk’s name		
Grants	June 2018	July 2023		Jane Davies	RSW
Health & Safety Statement	Updated 2022	States it is reviewed annually	Work Nest / Ellis Whittam to provide RSW H&S policy update	Kymee Cleasby	
Lone working	Dec 2016	No date	Combine with H&S?	Kymee Cleasby	RSW
Petitions	May 2019	Review	Refers to old Town Clerk’s name	Jane Davies (tbc)	F&P Committee
Press & Media Relations	May 2019	Annually		Nick Fogg	RSW/CH
Policy & protocol of recording, photography and use of social media at meetings of Marlborough Town Council	June 2015	No date	Combine with Press and Media Relations?	Nick Fogg	RSW/CH
Privacy Notice	Updated Sept 2020	Periodically	Link with Data protection?		CH
Social Media – now part of EComms	May 2016	Annually			
eComms	New	2025	Agreed 2022	Jo Waltham	
IT/Information security	New			Jo Waltham	RSW/DW
Safeguarding	New		RSW to provide draft	Richard Allen	RSW/ F&P
Equalities	New		RSW to provide draft	Richard Allen	RSW/F&P
Training and Development	November 2022	2025			

Completed until review date
Officer led
F&P Committee

Proposal

Members are asked to re consider the review of policies and agree a reallocation of tasks if it feels this is appropriate.

Town Clerk 4 4 23

To consider the report on the waste management review

Purpose

The purpose of this report is to ask the Committee to consider the change in waste management and the financial implications.

Background and Current Status

The current waste management involves:

Bin distribution

- Small general waste bins - located around the town and the council's parks and open spaces (for general public use, including dog waste)
- **X2 1100 ltr trade bins** – located at the entrance of Salisbury Recreation ground (used to deposit all small bin waste by the grounds team)
- **2 x 240 ltr bins** – located at the Town hall (for general and recycling collected weekly)
- **A container skip** – located at the Cemetery (used for overspill, odd large items found etc)

Waste Management

- Waste is collected on a daily basis by our grounds team then transferred to the 1100 ltr trade bins.
- When these are filled up the skip at the cemetery is used, as overspill capacity.
- All bin use and the skip do not differentiate between types of waste, other than the mixed recycling located at the Town Hall which caters for the internal council recyclables.

Waste Collection

- The 1100 trade bins and the 240 ltr bins are emptied weekly by a contractor.
- The skip is emptied as needed once it is full, and via second contractor (circa. X8 times a year).

Cost

- The 1100 ltr trade bins, and the x2 Town Hall 240ltr bins cost of £4500 per annum. (NB This cost is attributed to 'refuse collection').
 - The skip is hired from another contractor at a cost of £460 each, with x8 skips being used this year at a cost £3700 per annum (NB This cost currently is attributed to 'cemetery maintenance').
-

Proposal

- To increase the use of 1100 ltr bins to initially x3, with the aim to significantly reduce the use of the skip (given the frequency and additional capacity of the trade bins).
- To sort and collect at source metal that may have been to date deposited in the skip and outsource for collection/removal at no cost.
- To aim to reduce the use of the skip, making more appropriate use of it over time.

Aim

The overall aim will be to:

- both improve efficiency and practice of the waste management
- reappropriate the expenditure
- reduce the overall cost

Financial Implications

- An additional 1100 ltr bin will be £20 per collection = £1040 per annum
- The Refuse Collection budget will overspend
- The 'cemetery maintenance' budget should be reduced; however, this is an 'unknown', but it is a reasonable assumption that this will occur and at least balance out the current cost to the council. It is hoped that a saving may be made over the course of the year.
- Some efficiency savings will be made as the use of the skip reduces, and the use of the trade bins increase as these feature in the routine waste management practice.

Recommendation

Members are asked to consider the proposal and instruct the Town Clerk accordingly. It is recommended that the Committee supports the proposal.

Town Clerk 4 4 23

Marlborough Town Council

KEY

Green - on budget

Pink - over budget

Blue - underspend

Detailed Income & Expenditure by Budget Heading 17/4/2023
Committee Report

Month No: 12

FINANCE AND POLICY

INCOME

	Actual Year To Date	Current Annual	Variance Annual	Funds Available	% Spent	Transfer to/from EMR	Notes
1010 INCOME-MISCELLANEOUS	23,913	100	23,813		23.913		Insurance claim Town Hall, plus WTP (WC) £20k grant
1176 PRECEPT RECEIVED	790937	790937	0		100.0%		
1190 BANK INTEREST	2811	100	-2811		2811.50%		
1191 MARKET INCOME	2130	1500	-630		142.0%		Switch on event stall bookings

EXPENDITURE

4001 SALARIES/NI/SUPERAN	229875	227740	-2135	-2135	100.90%		
4005 ELLIS WHITTAM	3083	2700	(383)	(383)	114.20%		Over 383
4009 TRAVEL	205	500	295	295	40.90%		Saving £295
4010 STAFF MOBILE PHONES	3561	3200	-361	-361	111.30%		Over 361
4011 BUSINESS RATES	6238	8200	1963	1963	76.10%		Saving £1963
4022 PETTY CASH	397	700	303	303	56.70%		Saving £303
4023 STATIONERY/PUBLICS.	1260	2200	940	940	57.3		Saving £940
4024 SUBSCRIPTIONS	4136	5000	864	864	82.70%		Saving £864
4025 INSURANCE	12082	16000	3918	3918	75.50%		Saving £3918
4026 PHOTOCOPIER	4885	5000	115	115	97.70%		Saving £115
4028 POSTAGE	663	600	-63	-63	110.55%		Over 63
4029 NEWSLETTER	646	1800	1154	1154	35.90%		Saving £1154
4038 MAINTENANCE	1776	2000	224	224	88.80%		Saving £224
4041 TRAINING STAFF	1377	5000	3623	3623	27.50%		Saving £3623
4046 TOURISM	3843	5000	1157	1157	76.90%		Saving £1157
4055 PROFESSIONAL	5077	7000	1924	1924	72.50%		Saving £1924
4057 AUDIT FEE	3420	4000	580	580	85.50%		Saving £580
4059 BANK CHARGES	238	600	362	362	39.70%		Saving £3623
4063 OFFICE GENERAL	348	500	152	152	69.90%		Saving £146
4064 ARCHIVE STORAGE	417	460	43	43	90.70%		Saving £43
4067 CCTV	2333	3000	667	667	77.80%		Saving £667
4071 OFFICE EQUIPMENT	117	1200	1083	1083	9.70%		Saving £1083
4075 SOFTWARE & FEES	10381	8000	-2381	-2381	129.80%		Over 2381 Payroll, Adobe, Zoom, ICT licences; increased contract costs
4076 HEALTH & SAFETY	253	500	247	247	50.60%		Saving £247
4153 EVENTS	13845	4000	-9845	-9845	346.10%	11667	Transfer EMR 11667 JUBILEE
4154 SWITCH ON EVENT	4267	6000	1733	1733	71.10%		Saving £1733
4224 YOUTH COUNCIL	0	500	500	500	0.00%		Saving £500
4228 WEBSITE/BROADBAND	1446	2500	1054	1054	57.80%		Saving £1054
4301 FIRE EXTINGUISHERS	230	300	70	70	76.80%		Saving £70
4308 IT EQUIPMENT LEASE	2853	5000	2147	2147	57.15		Saving £2147; offset against code 4075
4309 IT SUPPORT PACKAGE	2254	2500	246	246	90.20%		Saving £246
4311 RECRUITMENT	0	300	300	300	0.00%		Saving £300
4317 HERITAGE PROJECT	2500	3000	500	500	83.30%		Saving £500
4152 REMEMBRANCE DAY	1283	2000	717	717	64.10%		Saving £500
4061 CHRISTMAS LIGHTS	12250	15000	2750	2750	81.70%		Saving £2750
4151 GRANTS	4300	7000	2700	2700	61.40%		Saving £2700
4100 MAYORS ALLOWANCE	3400	3400	0	0	100%		
4101 MAYORS TRAVEL	0	650	650	650	0.00%		Saving £650
4102 MAYOR MAKING EXPS	1955	2000	45	45	97.70%		Saving £45
4078 TRAINING-COUNCILLORS	0	1500	1500	1500	0.00%		Saving £1500
4103 MEMBERS TRAVEL	0	500	500	500	0.00%		Saving £500
4105 CIVIC HOSPITALITY	376	2000	1624	1624	18.80%		Saving £1624
4110 TOWN CRIER/MACE BEAR	500	1200	700	700	41.70%		Saving £700
4113 INSIGNIA FUNDS	229	2000	1771	1771	11.50%		Saving £1771
4012 WATER/SEWERAGE CHGS	221	530	309	309	41.80%		Saving £309
4014 ELECTRICITY	3166	3750	584	584	84.40%		Saving £584
4015 GAS	1173	1250	77	77	93.8%		Saving £77
4020 TELEPHONE	6977	7000	23	23	99.7		Saving £23
Income	819792	792637	-27155		103.40%		
Expenditure	359819	384780	24961	24961	93.00%		

AMENITIES AND OPEN SPACES

INCOME						
1101 INCOME-CEMETERY	13103	13125	22		99.80%	
1100 INCOME-ALLOTMENTS	1851	1150	-701		160.90%	
1102 INCOME-GOLF CLUB					108%	
1103 INCOME OPEN SPACES	5996	2500	-3469		239.80%	
1106 INCOME - SHOWMENS GUILD	2300	2300	0		100.0%	
1111 INCOME - RUGBY CLUB					115.60%	
EXPENDITURE						
4004 WAGES/NI/SUPERANN	182024	181848	-176	-176	100.10%	Over 176
4011 BUSINESS RATES	505	440	-65	-65	114.90%	Over 65
4036 OLD CEMETERY	294	1000	706	706	29.40%	Saving £706
4038 MAINTENANCE	5068	5000	-68	-68	101.40%	Over 68
4006 ST JOHNS TRUST	250	250	0	0	100.00%	
4012 WATER/SEWERAGE CHGS	0	500	500	500	0.00%	Saving £500
4038 MAINTENANCE	158	200	42	42	78.90%	Saving £42
4009 TRAVEL	0	200	200	200	0.00%	Saving £200
4011 BUSINESS RATES	2645	2850	205	205	92.80%	Saving £205
4012 WATER/SEWERAGE CHGS	264	500	236	236	52.50%	Saving £236
4014 ELECTRICITY	2170	3125	955	955	69.40%	Saving £955
4027 INTRUDER ALARM	1782	2000	218	218	89.10%	Saving £218
4038 MAINTENANCE	1739	1500	-239	-239	115.90%	Over 239
4039 PERSONNEL CLOTHING	517	800	283	283	64.60%	Saving £283
4042 PERSONAL PROTECTIVE EQUIPMENT	904	500	-404	-404	180.90%	Over 404
4043 PICK-UP LEASE	545	600	55	55	90.80%	Saving £55
4044 VEHICLE TAX/INS.	290	500	210	210	58.00%	Saving £210
4045 VEHICLE PETROL/DERV	7196	6500	-696	-696	110.70%	Over 696
4047 WORKSHOP TOOLS ETC	1824	2000	176	176	91.20%	Saving £176
4048 MOWER MAINTENANCE	3220	4000	780	780	80.50%	Saving £780
4049 TRACTOR MAINTENANCE	4924	5000	76	76	98.50%	Saving £76
4050 WORKSHOP MISC	196	200	4	4	59.70%	
4301 FIRE EXTINGUISHERS	334	300	-34	-34	111.20%	Over 34
4315 REFUSE COLLECTION	3050	3000	50	50	101.70%	Over 50
4320 MOWER	4095	4200	105	105	97.50%	Saving £105
4321 PICK UP MAINTENANCE	1263	3000	1737	1737	42.10%	Saving £1737
4323 MISTUBISHI LEASE	2329	2259	-70	-70	103.10%	Over 70
4024 SUBSCRIPTIONS	95	200	105	105	47.50%	Saving £105
4038 MAINTENANCE	6639	5000	-1639	-1639	132.80%	Over 1639
4054 LEGAL & PROFESSIONAL	2690	7000	4310	4310	38.40%	Saving £4310
4072 EQUIPMENT	990	1500	510	510	66.00%	Saving £510
4220 OPEN SPACES PLANTS	5535	5500	-35	-35	100.60%	Over 35
4223 PLAY EQUIP/MAINT/REPLACEMENT	905	2500	1595	1595	36.20%	Saving £1595
4314 AOS PROJECTS	22065	10000	-12065	-12065	220.70%	Over 12065 Figgins Lane wall agreed ovespend £16k
4318 TREE SURVEY & WORKS	19881	15000	-4881	-4881	132.50%	Over 4881
4324 RTV VEHICLE	748	3500	2752	2752	21.40%	Saving £2752
4325 STONEBRIDGE MEADOWS	4176	1500	-2676	-2676	278.40%	2678 EMR transfer Stonebridge
4326 BRITAIN IN BLOOM	0	300	300	300	0.00%	Saving £300
4327 NEW TRACTOR LEASE	6146	7000	854	854	87.80%	Saving £854
4330 MULTI PURPOSE MOWER	3097	3100	3	3	99.90%	
4331 FRONT LOADER/BACK HOE	3226	3200	-26	-26	100.80%	Over 26
4335 FREES AVENUE TREES	657	1000	343	343	65.70%	Saving £343
4337 SKATE PARK LIGHTING	0	500	500	500	0.00%	Saving £500
Income	48203	42075	-6128		114.60%	
Expenditure	304437	299072	-5365	-5365	101.80%	

PROPERTIES

INCOME

1000 INCOME-HIGH ST SHOP					20.5%
1002 INCOME-HIGH ST FLAT2					113.00%
1003 INCOME-1 KINGSBURY					52.40%
1004 INCOME-1A KINGSBURY					100%
1005 INCOME-2A KINGSBURY					100%
1006 INCOME-3 KINGSBURY					100%
1007 INCOME-REC GND COT 1					100%
1008 INCOME-REC GND COT 2					100%
1011 INCOME - 3A KINGSBURY ST					100%
1012 INCOME - 3B KINGSBURY ST					93%
1050 INCOME-TOWN HALL	24905	20000	-4636	-4636	124.50%
1112 INCOME TOILETS	231	500	269	269	46.30%
1112 INCOME TOILETS	3578	4000	422	422	89.50%
1114 INCOME COOPERS CORNER	1021	0	1021		0.0%
1329 MY & MC INCOME	8632	7000	-1632	-1632	93.60%

Lease agreed; rent to start April

Closed due to vandalism;
undergoing works
Part closure due to vandalism
Grant

EXPENDITURE

4054 LEGAL & PROFESSIONAL	18278	10000	-8278	-8278	182.80%
4062 MTCE/ELEC CORP. PROPS.	19222	15000	-4222	-4222	128.10%
4066 MARKETING	0	250	250	250	0.00%
4070 DEFIBS	941	1000	59	59	94.10%
4004 WAGES/NI/SUPERANN	68074	63979	-4095	-4095	106.40%
4011 BUSINESS RATES	16467	17300	833	833	95.20%
4012 WATER/SEWERAGE CHGS	1854	1000	-854	-854	185.40%
4014 ELECTRICITY	4520	6500	1980	1980	69.50%
4015 GAS	4492	15000	10508	10508	29.90%
4019 CLEANING MATERIALS	738	800	62	62	92.30%
4030 INTRUDER ALARM	1017	2000	983	983	50.80%
4035 SANITARY DISPOSAL	1651	1500	-151	-151	110.10%
4037 LIFT MAINTENANCE	2830	3000	170	170	94.30%
4038 MAINTENANCE	47633	68000	20367	20367	70.00%
4039 PERSONNEL CLOTHING	0	500	500	500	0.00%
4072 EQUIPMENT	893	800	-93	-93	111.60%
4300 BOILER MAINTENANCE	463	900	437	437	51.40%
4301 FIRE EXTINGUISHERS	469	700	231	231	67.00%
4304 LICENCES/PERFORMING	3162	2600	-562	-562	121%
4305 BROADBAND	148	2100	1952	1952	7.10%
4315 REFUSE COLLECTION	1446	1000	-446	-446	144.60%
4998 MARKETING	0	750	750	750	0.00%
4999 PUBLIC TOILETS	7071	7000	-71	-71	101.00%
4011 BUSINESS RATES	0	1000	1000	1000	0.00%
4306 COOPERS CORNER	529	1000	471	471	52.90%
4313 PUBLIC TOILETS	16310	16000	-310	-310	101.90%
4004 WAGES/NI/SUPERANN	14389	12000	-2389	-2389	119.90%
4011 BUSINESS RATES	2794	2900	106	106	96.40%
4012 WATER/SEWERAGE CHGS	1078	1000	-78	-78	107.80%
4014 ELECTRICITY	2160	2375	215	215	91.00%
4015 GAS	2516	2000	-516	-516	125.80%
4019 CLEANING MATERIALS	206	1000	794	794	20.60%
4030 INTRUDER ALARM	2116	2000	-116	-116	105.80%
4035 SANITARY DISPOSAL	234	750	516	516	31.30%
4037 LIFT MAINTENANCE	618	750	132	132	82.40%
4039 PERSONNEL CLOTHING	18	150	132	132	11.90%
4072 EQUIPMENT	146	1000	854	854	14.60%
4301 FIRE EXTINGUISHERS	0	250	250	250	0.00%
4304 LICENCES/PERFORMING	258	200	-58	-58	129.10%
4329 MC and YC	3684	2000	-1684	-1684	184.20%

Over 8278 Various leases, shop contract etc
Over 4222
Saving £250
Saving £59
Over 59
Saving £833
Over 854 Updated, belated charge
Saving £1980
Saving £10508 NB Belated charges
Saving £62
Saving £983
Over 151
Saving £170
Saving £20367
Saving £500
Ovr 93
Saving £437
Saving £231
Over 562 PRS Premises, Marriage
Saving £1952
Over 446
Saving £750
Over 71
Saving £1000
Saving £471
Over 310
Over 2389
Saving £106
Saving £215
Over 516
Saving £794
Over 116
Saving £516
Saving £132
Saving £132
Saving £854
Saving £250
Over 58
Over 1684 Works to emergency lights required

Income	108775	127190	18415		85.00%
Expenditure	248427	268054	19627	19627	92.70%

PLANNING

EXPENDITURE

4120 STREET FURNITURE	3721	2000	-1721	-1721	186.10%
4400 CATG	690	7500	6810	6810	9.20%
Income	0	0	0		0.0%
Expenditure	4411	9500	5089	5089	46.40%
1901 CIL GRANT RECEIVED	33344	0	(33,344)		0.0%
Total Income	1010114	961902	-48212		105.00%
Total Expenditure	917095	961406	44311	44311	95.40%

Over 1721 SID purchase; WC grant paid into general reserve and not allocated at year end; hence budget overspend
Saving £6810 ; for EMR pending LHFIFG projects

YEAR END SAVING

17/04/2023

Marlborough Town Council

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Detailed Income & Expenditure by Budget Heading 01/03/2023

Month No: 12

Committee Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance & Policy							
101 ADMINISTRATION							
1010 INCOME-MISCELLANEOUS	23,913	100	(23,813)			23913.5	
1176 PRECEPT RECEIVED	790,937	790,937	0			100.0%	
1190 BANK INTEREST	2,811	100	(2,711)			2811.5%	
1191 MARKET INCOME	2,130	1,500	(630)			142.0%	
ADMINISTRATION :- Income	819,792	792,637	(27,155)			103.4%	0
4001 SALARIES/NI/SUPERAN	229,875	227,740	(2,135)		(2,135)	100.9%	
4005 ELLIS WHITTAM	3,083	2,700	(383)		(383)	114.2%	
4009 TRAVEL	205	500	295		295	40.9%	
4010 STAFF MOBILE PHONES	3,561	3,200	(361)		(361)	111.3%	
4011 BUSINESS RATES	6,238	8,200	1,963		1,963	76.1%	
4022 PETTY CASH	397	700	303		303	56.7%	
4023 STATIONERY/PUBLICS.	1,260	2,200	940		940	57.3%	
4024 SUBSCRIPTIONS	4,136	5,000	864		864	82.7%	
4025 INSURANCE	12,082	16,000	3,918		3,918	75.5%	
4026 PHOTOCOPIER	4,885	5,000	115		115	97.7%	
4028 POSTAGE	663	600	(63)		(63)	110.5%	
4029 NEWSLETTER	646	1,800	1,154		1,154	35.9%	
4038 MAINTENANCE	1,776	2,000	224		224	88.8%	
4041 TRAINING STAFF	1,377	5,000	3,623		3,623	27.5%	
4046 TOURISM	3,843	5,000	1,157		1,157	76.9%	
4055 PROFESSIONAL	5,077	7,000	1,924		1,924	72.5%	
4057 AUDIT FEE	3,420	4,000	580		580	85.5%	
4059 BANK CHARGES	238	600	362		362	39.7%	
4063 OFFICE GENERAL	348	500	152		152	69.6%	
4064 ARCHIVE STORAGE	417	460	43		43	90.7%	
4067 CCTV	2,333	3,000	667		667	77.8%	
4071 OFFICE EQUIPMENT	117	1,200	1,083		1,083	9.7%	
4075 SOFTWARE & FEES	10,381	8,000	(2,381)		(2,381)	129.8%	
4076 HEALTH & SAFETY	253	500	247		247	50.6%	
4153 EVENTS	13,845	4,000	(9,845)		(9,845)	346.1%	11,667
4154 SWITCH ON EVENT	4,267	6,000	1,733		1,733	71.1%	
4224 YOUTH COUNCIL	0	500	500		500	0.0%	
4228 WEBSITE/BROADBAND	1,446	2,500	1,054		1,054	57.8%	
4301 FIRE EXTINGUISHERS	230	300	70		70	76.8%	
4308 IT EQUIPMENT LEASE	2,853	5,000	2,147		2,147	57.1%	
4309 IT SUPPORT PACKAGE	2,254	2,500	246		246	90.2%	
4311 RECRUITMENT	0	300	300		300	0.0%	

Detailed Income & Expenditure by Budget Heading 01/03/2023

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Committee Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4317 HERITAGE PROJECT	2,500	3,000	500		500	83.3%	
ADMINISTRATION :- Indirect Expenditure	324,004	335,000	10,996	0	10,996	96.7%	11,667
Net Income over Expenditure	495,788	457,637	(38,151)				
6000 plus Transfer from EMR	11,607						
6001 less Transfer to EMR	60						
Movement to/(from) Gen Reserve	507,335						
<u>102 SECTION 137</u>							
4152 REMEMBRANCE DAY	1,268	2,000	732		732	63.4%	
SECTION 137 :- Indirect Expenditure	1,268	2,000	732	0	732	63.4%	0
Net Expenditure	(1,268)	(2,000)	(732)				
<u>103 OTHER GRANTS</u>							
4061 CHRISTMAS LIGHTS	12,250	15,000	2,750		2,750	81.7%	
4151 GRANTS	4,300	7,000	2,700		2,700	61.4%	
OTHER GRANTS :- Indirect Expenditure	16,550	22,000	5,450	0	5,450	75.2%	0
Net Expenditure	(16,550)	(22,000)	(5,450)				
<u>104 MAYORAL</u>							
4100 MAYORS ALLOWANCE	3,400	3,400	0		0	100.0%	
4101 MAYORS TRAVEL	0	650	650		650	0.0%	
4102 MAYOR MAKING EXPS	1,955	2,000	45		45	97.7%	
MAYORAL :- Indirect Expenditure	5,355	6,050	695	0	695	88.5%	0
Net Expenditure	(5,355)	(6,050)	(695)				
<u>105 MEMBERS</u>							
4078 TRAINING-COUNCILLORS	0	1,500	1,500		1,500	0.0%	
4103 MEMBERS TRAVEL	0	500	500		500	0.0%	
MEMBERS :- Indirect Expenditure	0	2,000	2,000	0	2,000	0.0%	0
Net Expenditure	0	(2,000)	(2,000)				
<u>106 CIVIC</u>							
4105 CIVIC HOSPITALITY	376	2,000	1,624		1,624	18.8%	
4110 TOWN CRIER/MACE BEAR	500	1,200	700		700	41.7%	
4113 INSIGNIA FUNDS	229	2,000	1,771		1,771	11.5%	
CIVIC :- Indirect Expenditure	1,105	5,200	4,095	0	4,095	21.3%	0
Net Expenditure	(1,105)	(5,200)	(4,095)				

Detailed Income & Expenditure by Budget Heading 01/03/2023

Month No: 12

Committee Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
107 UTILITIES							
4012 WATER/SEWERAGE CHGS	221	530	309		309	41.8%	
4014 ELECTRICITY	3,166	3,750	584		584	84.4%	
4015 GAS	1,173	1,250	77		77	93.8%	
4020 TELEPHONE	6,977	7,000	23		23	99.7%	
UTILITIES :- Indirect Expenditure	11,537	12,530	993	0	993	92.1%	0
Net Expenditure	(11,537)	(12,530)	(993)				
Finance & Policy :- Income							
	819,792	792,637	(27,155)			103.4%	
Expenditure							
	359,819	384,780	24,961	0	24,961	93.5%	
Net Income over Expenditure	459,973	407,857	(52,116)				
plus Transfer from EMR	11,607						
less Transfer to EMR	60						
Movement to/(from) Gen Reserve	471,520						
Amenities & Open Spaces							
200 OS STAFF COSTS							
4004 WAGES/NI/SUPERANN	182,024	181,848	(176)		(176)	100.1%	
OS STAFF COSTS :- Indirect Expenditure	182,024	181,848	(176)	0	(176)	100.1%	0
Net Expenditure	(182,024)	(181,848)	176				
202 CEMETERY							
1101 INCOME-CEMETERY	13,103	13,125	22			99.8%	
CEMETERY :- Income	13,103	13,125	22			99.8%	0
4011 BUSINESS RATES	505	440	(65)		(65)	114.9%	
4036 OLD CEMETERY	294	1,000	706		706	29.4%	
4038 MAINTENANCE	5,068	5,000	(68)		(68)	101.4%	
CEMETERY :- Indirect Expenditure	5,868	6,440	572	0	572	91.1%	0
Net Income over Expenditure	7,235	6,685	(550)				
203 ALLOTMENTS							
1100 INCOME-ALLOTMENTS	1,851	1,150	(701)			160.9%	
ALLOTMENTS :- Income	1,851	1,150	(701)			160.9%	0
4006 ST JOHNS TRUST	250	250	0		0	100.0%	
4012 WATER/SEWERAGE CHGS	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 01/03/2023

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Committee Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4038 MAINTENANCE	158	200	42		42	78.9%	
ALLOTMENTS :- Indirect Expenditure	408	950	542	0	542	42.9%	0
Net Income over Expenditure	1,443	200	(1,243)				
<u>204 WORKSHOP</u>							
4009 TRAVEL	0	200	200		200	0.0%	
4011 BUSINESS RATES	2,645	2,850	205		205	92.8%	
4012 WATER/SEWERAGE CHGS	264	500	236		236	52.8%	
4014 ELECTRICITY	2,170	3,125	955		955	69.4%	
4027 INTRUDER ALARM	1,782	2,000	218		218	89.1%	
4038 MAINTENANCE	1,739	1,500	(239)		(239)	115.9%	
4039 PERSONNEL CLOTHING	517	800	283		283	64.6%	
4042 PERSONAL PROTECTIVE EQUIPMENT	904	500	(404)		(404)	180.9%	
4043 PICK-UP LEASE	545	600	55		55	90.8%	
4044 VEHICLE TAX/INS.	290	500	210		210	58.0%	
4045 VEHICLE PETROL/DERV	7,196	6,500	(696)		(696)	110.7%	
4047 WORKSHOP TOOLS ETC	1,824	2,000	176		176	91.2%	
4048 VEHICLE MAINTENANCE	3,220	4,000	780		780	80.5%	
4049 TRACTOR MAINTENANCE	4,924	5,000	76		76	98.5%	
4050 WORKSHOP MISC	196	200	4		4	98.2%	
4301 FIRE EXTINGUISHERS	334	300	(34)		(34)	111.2%	
4315 REFUSE COLLECTION	3,050	3,000	(50)		(50)	101.7%	
4320 MOWER	4,095	4,200	105		105	97.5%	
4321 PICK UP MAINTENANCE	1,263	3,000	1,737		1,737	42.1%	
4323 MISTUBISHI LEASE	2,329	2,259	(70)		(70)	103.1%	
WORKSHOP :- Indirect Expenditure	39,287	43,034	3,747	0	3,747	91.3%	0
Net Expenditure	(39,287)	(43,034)	(3,747)				
<u>210 OPEN SPACES</u>							
1102 INCOME-GOLF CLUB	24,375	22,500	(1,875)			108.3%	
1103 INCOME OPEN SPACES	5,996	2,500	(3,496)			239.8%	
1106 INCOME - SHOWMENS GUILD	2,300	2,300	0			100.0%	
1111 INCOME - RUGBY CLUB	578	500	(78)			115.6%	
OPEN SPACES :- Income	33,249	27,800	(5,449)			119.6%	0
4024 SUBSCRIPTIONS	95	200	105		105	47.5%	
4038 MAINTENANCE	6,639	5,000	(1,639)		(1,639)	132.8%	
4054 LEGAL	2,690	7,000	4,310		4,310	38.4%	680
4072 EQUIPMENT	990	1,500	510		510	66.0%	

Detailed Income & Expenditure by Budget Heading 01/03/2023

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Committee Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4220 OPEN SPACES PLANTS	5,535	5,500	(35)		(35)	100.6%	
4223 PLAY EQUIP/MAINT/REPLACEMENT	905	2,500	1,595		1,595	36.2%	
4314 AOS PROJECTS	22,065	10,000	(12,065)		(12,065)	220.7%	
4318 TREE SURVEY & WORKS	19,881	15,000	(4,881)		(4,881)	132.5%	
4324 RTV VEHICLE	748	3,500	2,752		2,752	21.4%	
4325 STONEBRIDGE MEADOWS	4,176	1,500	(2,676)		(2,676)	278.4%	2,678
4326 BRITAIN IN BLOOM	0	300	300		300	0.0%	
4327 NEW TRACTOR LEASE	6,146	7,000	854		854	87.8%	
4330 MULTI PURPOSE MOWER	3,097	3,100	3		3	99.9%	
4331 FRONT LOADER/BACK HOE	3,226	3,200	(26)		(26)	100.8%	
4335 FREES AVENUE TREES	657	1,000	343		343	65.7%	
4337 SKATE PARK LIGHTING	0	500	500		500	0.0%	
OPEN SPACES :- Indirect Expenditure	76,851	66,800	(10,051)	0	(10,051)	115.0%	3,358
Net Income over Expenditure	(43,602)	(39,000)	4,602				
6000 plus Transfer from EMR	3,358						
Movement to/(from) Gen Reserve	(40,244)						

Amenities & Open Spaces :- Income	48,203	42,075	(6,128)			114.6%	
Expenditure	304,437	299,072	(5,365)	0	(5,365)	101.8%	
Net Income over Expenditure plus Transfer from EMR	(256,235) 3,358	(256,997)	(762)				
Movement to/(from) Gen Reserve	(252,877)						

Properties110 CORPORATE PROPERTIES

1000 INCOME-HIGH ST SHOP	4,511	22,000	17,489			20.5%	
1002 INCOME-HIGH ST FLAT2	7,800	6,900	(900)			113.0%	
1003 INCOME-1 KINGSBURY	9,167	17,500	8,333			52.4%	
1004 INCOME-1A KINGSBURY	6,600	6,600	0			100.0%	
1005 INCOME-2A KINGSBURY	6,600	6,600	0			100.0%	
1006 INCOME-3 KINGSBURY	5,250	5,250	0			100.0%	
1007 INCOME-REC GND COT 1	10,800	10,800	0			100.0%	
1008 INCOME-REC GND COT 2	9,600	9,600	0			100.0%	
1011 INCOME - 3A KINGSBURY ST	5,220	5,220	0			100.0%	
1012 INCOME - 3B KINGSBURY ST	4,860	5,220	360			93.1%	
CORPORATE PROPERTIES :- Income	70,407	95,690	25,283			73.6%	0
4054 LEGAL	18,278	10,000	(8,278)		(8,278)	182.8%	
4062 MTCE/ELEC CORP. PROPS.	19,222	15,000	(4,222)		(4,222)	128.1%	

Detailed Income & Expenditure by Budget Heading 01/03/2023

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Committee Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4066 MARKETING	0	250	250		250	0.0%	
4070 Defibs	941	1,000	59		59	94.1%	
CORPORATE PROPERTIES :- Indirect Expenditure	38,441	26,250	(12,191)	0	(12,191)	146.4%	0
Net Income over Expenditure	31,966	69,440	37,474				
201 TOWN HALL							
1050 INCOME-TOWN HALL	24,905	20,000	(4,905)			124.5%	
1112 Income Toilets	231	500	269			46.3%	
TOWN HALL :- Income	25,136	20,500	(4,636)			122.6%	0
4004 WAGES/NI/SUPERANN	68,074	63,979	(4,095)		(4,095)	106.4%	
4011 BUSINESS RATES	16,467	17,300	833		833	95.2%	
4012 WATER/SEWERAGE CHGS	1,854	1,000	(854)		(854)	185.4%	
4014 ELECTRICITY	4,520	6,500	1,980		1,980	69.5%	
4015 GAS	4,492	15,000	10,508		10,508	29.9%	
4019 CLEANING MATERIALS	738	800	62		62	92.3%	
4030 INTRUDER ALARM	1,017	2,000	983		983	50.8%	
4035 SANITARY DISPOSAL	1,651	1,500	(151)		(151)	110.1%	
4037 LIFT MAINTENANCE	2,830	3,000	170		170	94.3%	
4038 MAINTENANCE	47,633	68,000	20,367		20,367	70.0%	855
4039 PERSONNEL CLOTHING	0	500	500		500	0.0%	
4072 EQUIPMENT	893	800	(93)		(93)	111.6%	
4300 BOILER MAINTENANCE	463	900	437		437	51.4%	
4301 FIRE EXTINGUISHERS	469	700	231		231	67.0%	
4304 LICENCES/PERFORMING	3,162	2,600	(562)		(562)	121.6%	
4305 BROADBAND	148	2,100	1,952		1,952	7.1%	
4315 REFUSE COLLECTION	1,446	1,000	(446)		(446)	144.6%	
4998 MARKETING	0	750	750		750	0.0%	
4999 PUBLIC TOILETS	7,071	7,000	(71)		(71)	101.0%	
TOWN HALL :- Indirect Expenditure	162,929	195,429	32,500	0	32,500	83.4%	855
Net Income over Expenditure	(137,793)	(174,929)	(37,136)				
6000 plus Transfer from EMR	855						
Movement to/(from) Gen Reserve	(136,938)						
205 PUBLIC TOILETS							
1112 Income Toilets	3,578	4,000	422			89.5%	
1114 Income Coopers Corner	1,021	0	(1,021)			0.0%	
PUBLIC TOILETS :- Income	4,599	4,000	(599)			115.0%	0

Detailed Income & Expenditure by Budget Heading 01/03/2023

Month No: 12

Committee Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4011 BUSINESS RATES	0	1,000	1,000		1,000	0.0%	
4306 COOPERS CORNER	529	1,000	471		471	52.9%	
4313 PUBLIC TOILETS	16,310	16,000	(310)		(310)	101.9%	
PUBLIC TOILETS :- Indirect Expenditure	16,839	18,000	1,161	0	1,161	93.6%	0
Net Income over Expenditure	(12,240)	(14,000)	(1,760)				
206 MC and YC							
1329 MY & MC INCOME	8,632	7,000	(1,632)			123.3%	
MC and YC :- Income	8,632	7,000	(1,632)			123.3%	0
4004 WAGES/NI/SUPERANN	14,389	12,000	(2,389)		(2,389)	119.9%	
4011 BUSINESS RATES	2,794	2,900	106		106	96.4%	
4012 WATER/SEWERAGE CHGS	1,078	1,000	(78)		(78)	107.8%	
4014 ELECTRICITY	2,160	2,375	215		215	91.0%	
4015 GAS	2,516	2,000	(516)		(516)	125.8%	
4019 CLEANING MATERIALS	206	1,000	794		794	20.6%	
4030 INTRUDER ALARM	2,116	2,000	(116)		(116)	105.8%	
4035 SANITARY DISPOSAL	234	750	516		516	31.3%	
4037 LIFT MAINTENANCE	618	750	132		132	82.4%	
4039 PERSONNEL CLOTHING	18	150	132		132	11.9%	
4072 EQUIPMENT	146	1,000	854		854	14.6%	
4301 FIRE EXTINGUISHERS	0	250	250		250	0.0%	
4304 LICENCES/PERFORMING	258	200	(58)		(58)	129.1%	
4329 MC and YC	3,684	2,000	(1,684)		(1,684)	184.2%	
MC and YC :- Indirect Expenditure	30,218	28,375	(1,843)	0	(1,843)	106.5%	0
Net Income over Expenditure	(21,586)	(21,375)	211				
Properties :- Income	108,775	127,190	18,415			85.5%	
Expenditure	248,427	268,054	19,627	0	19,627	92.7%	
Net Income over Expenditure	(139,652)	(140,864)	(1,212)				
plus Transfer from EMR	855						
Movement to/(from) Gen Reserve	(138,797)						

Planning**300 PLANNING**

4120 STREET FURNITURE	3,721	2,000	(1,721)		(1,721)	186.1%	
4400 CATG	690	7,500	6,810		6,810	9.2%	
PLANNING :- Indirect Expenditure	4,411	9,500	5,089	0	5,089	46.4%	0
Net Expenditure	(4,411)	(9,500)	(5,089)				
Planning :- Income	0	0	0			0.0%	
Expenditure	4,411	9,500	5,089	0	5,089	46.4%	
Movement to/(from) Gen Reserve	(4,411)						

Detailed Income & Expenditure by Budget Heading 01/03/2023

Month No: 12

Committee Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Reserves							
<u>900 RESERVES</u>							
1901 CIL GRANT RECEIVED	33,344	0	(33,344)			0.0%	
RESERVES :- Income	<u>33,344</u>	<u>0</u>	<u>(33,344)</u>				<u>0</u>
Net Income	<u>33,344</u>	<u>0</u>	<u>(33,344)</u>				
Reserves :- Income	33,344	0	(33,344)			0.0%	
Expenditure	0	0	0	0	0	0.0%	
Movement to/(from) Gen Reserve	<u>33,344</u>						
Grand Totals:- Income	1,010,114	961,902	(48,212)			105.0%	
Expenditure	917,095	961,406	44,311	0	44,311	95.4%	
Net Income over Expenditure	<u>93,019</u>	<u>496</u>	<u>(92,523)</u>				
plus Transfer from EMR	15,820						
less Transfer to EMR	60						
Movement to/(from) Gen Reserve	<u>108,779</u>						

Date: 17/04/2023

Marlborough Town Council

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Time: 10:14

Bank Reconciliation Statement as at 31/03/2023
for Cashbook 1 - CURRENT & ACTIVE ACCOUNTS

User: SUE

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Active Saver	31/03/2023	11	238,683.40
Current A/c	31/03/2023	8	875,530.97
			<u>1,114,214.37</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,114,214.37
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,114,214.37
		Balance per Cash Book is :-	1,114,214.37
		Difference is :-	0.00

Date: 17/04/2023

Marlborough Town Council

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Cashbook 1

User: SUE

CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	1,161,607.49					1,161,607.49	
3633	Banked 01/03/2023	27.00						
3633	Town Hall	27.00			1050	201	27.00	Hiring
	Banked 01/03/2023	650.00						
	Corporate Property	650.00			1002	110	650.00	Rent
3608	Banked 02/03/2023	28.00						
3608	Allotment	28.00			1100	203	28.00	Rent
	Banked 03/03/2023	388.20						
	CCLA	388.20			1190	101	388.20	Interest
3600	Banked 03/03/2023	28.00						
3600	Allotment	28.00			1100	203	28.00	Rent
3568	Banked 06/03/2023	15.05						
3568	Allotment	15.05			1100	203	15.05	Rent
3075	Banked 06/03/2023	28.00						
3075	Allotment	28.00			1100	203	28.00	Rent
3616	Banked 06/03/2023	28.00						
3616	Allotment	28.00			1100	203	28.00	Rent
3591/3615	Banked 06/03/2023	56.00						
3591/3615	Allotment	56.00			1100	203	56.00	Rents
	Banked 06/03/2023	2.13						
	Barclays	2.13			4059	101	2.13	Loyalty Reward
	Banked 06/03/2023	295.86						
	Barclays	295.86			1190	101	295.86	Interest
	Banked 07/03/2023	435.00						
	Corporate Property	435.00			1011	110	435.00	Rent
3618	Banked 08/03/2023	28.00						
3618	Allotment	28.00			1100	203	28.00	Rent
3556	Banked 09/03/2023	13.00						
3556	Allotment	13.00			1100	203	13.00	Rent
3612	Banked 09/03/2023	7.00						
3612	Allotment	7.00			1100	203	7.00	Rent
0713	Banked 10/03/2023	70.00						
0713	George Lane Toilets	70.00			1112	205	70.00	Income
3550	Banked 10/03/2023	14.00						
3550	Allotment	14.00			1100	203	14.00	Rent
3092	Banked 13/03/2023	13.00						
3092	Allotment	13.00			1100	203	13.00	Rent

Continued on Page 587

CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
3565	Banked 13/03/2023	15.50						
3565	Allotment		15.50		1100	203	15.50	Rent
	Banked 13/03/2023	437.50						
	Corporate Property		437.50		1006	110	437.50	Rent
3092/a	Banked 13/03/2023	18.00						
3092/a	Allotment		18.00		1100	203	18.00	Rent
	Banked 14/03/2023	172.00						
3485	Cemetery		144.00		1101	202	144.00	Burial Fees
3395	Allotment		28.00		1100	203	28.00	Rent
	Banked 15/03/2023	3,750.00						
	Golf Club		3,750.00		1102	210	3,750.00	Rent
3655	Banked 16/03/2023	391.50						
3655	Town Hall		391.50		1050	201	391.50	Hiring
3651	Banked 16/03/2023	162.00						
3651	Town Hall		162.00		1050	201	162.00	Hiring
3650	Banked 17/03/2023	40.50						
3650	Town Hall		40.50		1050	201	40.50	Hiring
3640	Banked 17/03/2023	222.75						
3640	MC & YC		222.75	37.12	1329	206	185.63	Hiring
3537	Banked 17/03/2023	394.13						
3537	Community Fridge		394.13		1114	205	394.13	Reimbursement
3645	Banked 17/03/2023	26.50						
3645	MC & YC		13.50	2.25	1329	206	11.25	Hire
3645	Open Spaces		13.00		1103	210	13.00	Pitch Hire
3647	Banked 20/03/2023	121.50						
3647	Town Hall		121.50		1050	201	121.50	Hiring
3657	Banked 20/03/2023	14.00						
3657	Allotment		14.00		1100	203	14.00	Rent
3649	Banked 20/03/2023	81.00						
3649	Town Hall		81.00		1050	201	81.00	Hiring
3637	Banked 20/03/2023	261.00						
3637	Town Hall		261.00		1050	201	261.00	Hiring
16.07.24	Banked 21/03/2023	50.00						
16.07.24	Town Hall		50.00	8.33	1050	201	41.67	Wedding Hire
	Banked 22/03/2023	20,000.00						
	Wiltshire Council		20,000.00		1010	101	20,000.00	Wilts Town Programme Grant

Continued on Page 588

CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked 23/03/2023	550.00						
	Corporate Property	550.00			1004	110	550.00	Rent
3639	Banked 24/03/2023	421.89						
3639	MC & YC	421.89		70.32	1329	206	351.57	Hiring
3506	Banked 24/03/2023	438.75						
3506	MC & YC	438.75		73.12	1329	206	365.63	Hiring
04.08.23	Banked 24/03/2023	50.00						
04.08.23	Town Hall	50.00		8.33	1050	201	41.67	Wedding Hire 23.24
Fruen	Banked 24/03/2023	30.00						
Fruen	Coronation Event	30.00			1010	101	30.00	Coronation Event
	Banked 27/03/2023	550.00						
	Corporate Property	550.00			1005	110	550.00	Rent
3644	Banked 28/03/2023	378.00						
3644	MC & YC	378.00		63.00	1329	206	315.00	Hiring
	Banked 28/03/2023	535.00						
	Corporate Property	535.00			1012	110	435.00	Rent
					1012	110	100.00	Rent
	Banked 28/03/2023	900.00						
	Corporate Property	900.00			1007	110	900.00	Rent
3641	Banked 28/03/2023	594.00						
3641	MC & YC	594.00		99.00	1329	206	495.00	Hiring
3657	Banked 28/03/2023	50.00						
3657	Bowls Club	50.00			1103	210	50.00	Bowls Club Rent
0717	Banked 29/03/2023	120.00						
0717	George Lane Toilets	120.00			1112	205	120.00	Income
	Banked 29/03/2023	650.00						
	Corporate Property	650.00			1002	110	650.00	Rent
3652	Banked 30/03/2023	81.00						
3652	Town Hall	81.00			1050	201	81.00	Hiring
	Banked 30/03/2023	800.00						
	Corporate Property	800.00			1008	110	800.00	Rent
3639	Banked 30/03/2023	250.00						
3639	Hills Group	250.00			1010	101	250.00	Coronation Sponsor

Continued on Page 589

CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Total Receipts for Month	34,682.76	0.00	361.47	34,321.29
Cashbook Totals	<u>1,196,290.25</u>	<u>0.00</u>	<u>361.47</u>	<u>1,195,928.78</u>

CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Payments for Month 12

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/03/2023	02 UK LIMITED	DD1	325.56	325.56		501			Staff Mobiles
01/03/2023	CNH CAPITAL	DD2	409.55	409.55		501			Mower Lease
02/03/2023	ST. JOHN'S AMBULANCE TRAINING	DD3	430.80	430.80		501			1st Aid Training
02/03/2023	WAITROSE LTD	DD4	27.40	27.40		501			Refreshments Team Meeting
03/03/2023	SOUTHERN ELECTRIC	DD5	880.66	880.66		501			Electric - Various
03/03/2023	Cathedral Leasing Ltd	DD6	272.99	272.99		501			Sanitizers Various
06/03/2023	Barclays Bank	DD7	15.60	15.60		501			Bank Charges
06/03/2023	Lex Autolease	DD8	225.92	225.92		501			Mitsubishi Lease
08/03/2023	Alpha Rod	DD9	228.00	228.00		501			Drains Priory Gardens
08/03/2023	MAJESTIC WINE WAREHOUSE	DD10	204.00	204.00		501			Glasses Hire - MM
09/03/2023	HM REVENUE & CUSTOMS	DD11	8,052.69	8,052.69		501			NI & PAYE
09/03/2023	Wiltshire Council	DD12	7,647.43	7,647.43		501			Superannuation
09/03/2023	AUDITING SOLUTIONS LIMITED	DD13	576.00	576.00		501			Internal Audit
09/03/2023	Visit Wiltshire	DD14	600.00	600.00		501			Tourism
09/03/2023	RICHMAN'S REMOVALS	DD15	42.52	42.52		501			Archive Storage
09/03/2023	Woolley and Wallis	DD16	2,412.00	2,412.00		501			New Workshop
09/03/2023	Lisa Farrell	DD17	850.00	850.00		501			Mayor's Allowance Final Inst.
09/03/2023	building energy practice	DD18	288.00	288.00		501			Non Domestic EPC 1/2 Kings St
09/03/2023	T.H. White (M) Limited	DD19	840.44	840.44		501			Various
09/03/2023	Tudor Environmental	DD20	534.54	534.54		501			Various
09/03/2023	kingdom Services Ltd	DD21	179.80	179.80		501			Keyholding Various
09/03/2023	Screwfix	DD22	111.76	111.76		501			Bench Repair Materials
09/03/2023	CARTER JONAS	DD23	2,100.00	2,100.00		501			Management Fees
09/03/2023	BULL PRODUCTS	DD24	563.11	563.11		501			Fire Extinguisher Service TH
09/03/2023	CERTHIA CONSULTING	DD25	3,540.00	3,540.00		501			Tree Survey
13/03/2023	One/Stop	DD26	6.00	6.00		501			Refreshments MANP
13/03/2023	WAITROSE LTD	DD27	12.65	12.65		501			Refreshments MANP
13/03/2023	Adobe Acropro	DD28	17.18	17.18		501			Adobe Software
14/03/2023	CNH CAPITAL	DD29	108.08	108.08		501			Backhoe Lease
14/03/2023	CNH CAPITAL	DD30	206.34	206.34		501			Loader Lease
14/03/2023	PAYFLOW - SALARIES	DD31	25,095.35	25,095.35		501			Salaries
14/03/2023	WAITROSE LTD	DD32	12.20	12.20		501			Cleaning Materials
15/03/2023	HILLS WASTE	DD33	133.54	133.54		501			Refuse - Town Hall
15/03/2023	HILLS WASTE	DD34	273.00	273.00		501			Refuse - Workshop
15/03/2023	Intuit Wages	DD35	38.40	38.40		501			Wages Software
15/03/2023	Arval Centre	DD36	123.33	123.33		501			Fuel
15/03/2023	Fraser Budgens Limited	DD37	60.00	60.00		501			Fuel
16/03/2023	Cathedral Leasing Ltd	DD38	53.29	53.29		501			Hygiene Equip. Town Hall
16/03/2023	West Mercia	DD39	713.60	713.60		501			Elec/Gas Various
16/03/2023	British Gas Business	DD40	46.54	46.54		501			Elec Kingsbury Street
17/03/2023	SOUTHERN ELECTRIC	DD41	696.03	696.03		501			Elec Office
17/03/2023	AMAZON	DD42	44.95	44.95		501			Barrier Ropes
17/03/2023	AMAZON	DD43	251.94	251.94		501			Post Stands

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CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Payments for Month 12

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
17/03/2023	WATTERS CAR AND COMMERCIAL	DD44	215.88	215.88		501			Batteries Isuzu
21/03/2023	Parts in Motion	DD45	106.21	106.21		501			Starter Motor
21/03/2023	AMAZON	1.25	1.25	1.25		501			Cream Cleaner
21/03/2023	AMAZON	DD47	5.00	5.00		501			Spray Polish
21/03/2023	AMAZON	DD48	8.59	8.59		501			Mops
21/03/2023	AMAZON	DD49	18.56	18.56		501			Stationery
21/03/2023	AMAZON	DD50	18.99	18.99		501			Cleaning Equip
21/03/2023	AMAZON	DD51	20.50	20.50		501			Floor Cleaner - Office
21/03/2023	AMAZON	DD52	41.22	41.22		501			Stationery
21/03/2023	Direct 365 Online Ltd	DD53	213.82	213.82		501			Polish/Fire Doc. Holders
21/03/2023	PETTY CASH	DD54	50.00	50.00		501			Petty Cash
21/03/2023	Zoom Video	DD55	15.59	15.59		501			Zoom Software
22/03/2023	TV Licensing	DD56	159.00	159.00		501			TV Licence Town Hall
22/03/2023	CNH CAPITAL	DD57	265.50	265.50		501			Mule Lease
22/03/2023	BNP Paribas Leasing	DD58	309.68	309.68		501			Mower Lease
22/03/2023	AMAZON	DD59	19.99	19.99		501			Mops & Buckets
22/03/2023	Fraser Budgens Limited	DD60	55.00	55.00		501			Fuel
22/03/2023	WAITROSE LTD	DD61	13.70	13.70		501			Sundries
23/03/2023	Cheapest Print Online	DD62	77.14	77.14		501			Flyers
23/03/2023	Cheapest Print Online	DD63	77.14	77.14		501			Flyers
23/03/2023	BULL PRODUCTS	DD70	676.81	676.81		501			Fire Ext. Service
23/03/2023	Tudor Environmental	DD65	109.80	109.80		501			Bulk Bags
23/03/2023	ProKill UK Ltd	DD66	84.00	84.00		501			Pest Control Kingsbury St
23/03/2023	Flexiplumb Limited	DD67	404.40	404.40		501			Various
23/03/2023	Puig Maintenance	DD68	405.60	405.60		501			Float Valve & Sund 2a King St
23/03/2023	Jodie Newman Design	DD69	550.00	550.00		501			Tourism Artwork
23/03/2023	Action for the River Kennet	DD64	3,857.70	3,857.70		501			Works at Stonebridge
23/03/2023	Wiltshire Council	DD71	425.00	425.00		501			LHFIG Manton topo Survey
23/03/2023	Wiltshire Council	DD72	40.00	40.00		501			LHFIG MANTon Hollow Sign
23/03/2023	Wessex Heritage & Remedial	DD73	936.00	936.00		501			Loft Insulation Surveys Var.
23/03/2023	RBS Software Solutions	DD74	212.82	212.82		501			Allotment Software
23/03/2023	Viking Direct	DD75	521.20	521.20		501			Postage & Stationery
24/03/2023	Excalibur Communications	DD76	294.81	294.81		501			Lines
24/03/2023	Excalibur Communications	DD77	780.48	780.48		501			Software Support
27/03/2023	Fraser Budgens Limited	DD78	56.44	56.44		501			Fuel
27/03/2023	Investec Asset Finance	DD79	281.28	281.28		501			IT Lease
28/03/2023	Arval Centre	DD80	123.76	123.76		501			Fuel
29/03/2023	02 UK LIMITED	DD81	286.02	286.02		501			Staff Mobiles
30/03/2023	Jackson Lift Services	DD82	211.20	211.20		501			Lift Repairs MC & YC
30/03/2023	RENELEC HENNION LTD	DD83	87.60	87.60		501			Boiler Repairs
30/03/2023	Houseman Environmental	DD84	1,440.00	1,440.00		501			Water Hygiene/Treatment
30/03/2023	Tudor Environmental	DD85	467.52	467.52		501			Compactor Bags
30/03/2023	Healthmatic	DD86	5,358.00	5,358.00		501			Public Toilets Contract
30/03/2023	Print Image	DD87	1,206.43	1,206.43		501			Tourism Leaflets Printing
30/03/2023	SOUTHERN ELECTRIC	DD88	1,205.25	1,205.25		501			Elec Supply Various
31/03/2023	Castle Water	DD89	293.81	293.81		501			Water Workshop
31/03/2023	Matheson Waters Architects	DD90	816.00	816.00		501			Fees Workshop

Continued on Page 592

CURRENT & ACTIVE ACCOUNTS

For Month No: 12

Total Payments for Month	82,075.88	82,075.88	0.00	0.00
Balance Carried Fwd	1,114,214.37			
Cashbook Totals	<u>1,196,290.25</u>	<u>82,075.88</u>	<u>0.00</u>	<u>1,114,214.37</u>

17/04/2023

Marlborough Town Council

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Detailed Balance Sheet - Including Stock Movement

Month 12 Date 01/03/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
105	VAT CONTROL ACCOUNT	22,914	
201	CURRENT & ACTIVE ACCOUNT	1,114,214	
299	CCLA Deposit Fund	131,512	
	Total Current Assets		1,268,640
<u>Current Liabilities</u>			
501	CREDITORS	18,689	
565	HOLDING DEPOSIT	125	
	Total Current Liabilities		18,814
	Net Current Assets		1,249,826
	Total Assets less Current Liabilities		1,249,826
<u>Represented by :-</u>			
300	CURRENT YEAR FUND	93,019	
310	GENERAL RESERVE	347,900	
322	EMR - TOWN HALL	135,585	
323	EMR - OPEN SPACES	12,484	
324	EMR - CCTV FUND	1,918	
325	EMR - MUSEUM & HERITAGE	45,000	
326	EMR - CIVIC FUND	5,000	
327	EMR 2015 NEW CEMETERY	32,000	
336	EMR MCYC SPORTS EQUIP	3,584	
337	EMR INFORMAL CAR PARK	10,000	
338	EMR SALE OF CHANTRY LANE	12,521	
339	EMR BYE	7,925	
342	EMR DEVOLUTION SERVICES	46,000	
344	EMR WORKSHOP EXTENSION	260,299	
345	EMR JUBILEE FIELD	1,000	
347	EMR EMERGENCY FUND	10,914	
351	CIL MONEY 2019/20	1,632	
352	EMR TINPIT FENCING	5,000	
353	EMR STONEBRIDGE MEADOW	4,822	
354	EMR CIL RECEIPTS 2020/2021	12,445	
356	EMR CIL RECEIPTS 2021/2022	89,329	
357	EMR Climate Emergency	3,976	
358	EMR 106 Receipt Re Redrow	107,111	
359	EMR Platinum Jubilee Reserve	361	
	Total Equity		1,249,826



Marlborough Town Council

Internal Audit Report 2022-23 (Second Interim Update)

Chris I Hackett
Consultant Auditor
For and on behalf of Auditing Solutions Ltd

Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to our second interim review for the 2022-23 financial year, which took place on the 22nd February 2023 together with our preparatory work. We wish to thank the Office Manager and the Town Clerk for providing the records to facilitate our review. This report does not repeat the findings of our first interim report but, following our final review in the summer timed for after the 2022/23 accounts have been closed, we will issue a consolidated report.

Internal Audit Approach

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

Overall Conclusion

We have concluded that, based on the work undertaken so far, the Council continues to maintain effective internal control arrangements. Our findings in each area examined are set out in the detailed report below.

We request that this report is presented to Members.

This report has been prepared for the sole use of Marlborough Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council uses the Rialtas software to maintain its accounting records (the Ledger). Accounting support and advice is provided by contract accountants (RBS) in respect of the year-end and VAT.

Two operational bank accounts are maintained at Barclays, the Business Current and Active Saver accounts. They are accounted for in a combined cashbook (number one) in the Rialtas system. The Council has invested surplus cash in an account with the CCLA Public Sector Deposit Fund.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbook or financial ledgers. At this second interim review we have:

- Confirmed the external auditor raised no issues on the 2021/22 AGAR requiring our follow up;
- Checked that the financial Ledger remains “in balance” at the date of our review by running a data check within the system to confirm the trial balance agrees to the nominal ledger;
- Confirmed arrangements for processing journals which are done by the Office Manager, with year-end journals done by RBS;
- Discussed arrangements for backing up the Council’s IT systems which we understand is done to a Cloud by the computer support provider;
- As a sample agreed the reconciliation of the cash book to the bank statements at the 31st December 2022 and 31st January 2023 and confirmed from review of the Council’s files that regular monthly reconciliations are being completed and signed by a Member appointed to do this by the Council: and
- Agreed the transactions in January 2023 between the bank statements and the cash book.

Conclusions

We are pleased to note that the accounts are in balance and regularly reconciled to the bank with no anomalous adjustments in the reconciliations.

We will extend our testing at our final review checking further reconciliations and agreeing the disclosure of the bank balances in the year end AGAR.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust series of corporate governance documentation in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

**Marlborough Town Council second
interim review 2022/23**

22-February-2023

Auditing Solutions Ltd

At this stage we have continued our examination of the Council's minutes, examining those for the Full Council and its Standing Committee meetings (except for Planning) held during the financial year 2022-23 to date with a view to identifying whether any issues exist that may have an adverse effect on the Council's future financial stability, both in the short and longer term.

Conclusions

There are no matters arising from our work in this area. We shall complete our review of minutes at our final visit.

Review of Expenditure

Our aim here is to ensure that:

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- That Members are provided with, and approve, the regular schedules of payments made;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We discussed with officers the controls over the processing of payments at our first review stage. At this stage we have extended our testing in this area examining a sample of all those supplier payments individually in excess of £2,000 together with a more random selection of every 30th cashbook transaction, irrespective of value, entered in the Ledger (Rialtas) cashbook for the ten months to 31st January 2023 to ensure compliance with the above criteria. Our sample now comprises 58 payments, totaling £209,791 and equates to 50% of non-pay expenditure. Invoices were provided to support all the payments in our sample. We further confirmed that control sheets detailing the payments continue to be signed by the Clerk and two Members.

We reviewed the second and third quarterly VAT reclaims for 2022/23 agreeing the amount to the VAT control account confirming receipt of funds into the cash book.

Conclusions

No issues arise from this area of our work. We will review payments for the rest of the financial year at our final review and extend testing as necessary.

Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from the Unitary Authority: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure. We note that:

- Following initial discussions at Finance and Policy Committee, Full Council discussed and agreed the 2023/24 budget and precept at their meeting on 12th December 2022. In setting the budget for the coming year the Council considered cost drivers, planned projects, levels of reserves, the council tax base and made comparison to the council tax increases at other Wiltshire authorities. A detailed report was provided to Members as part of the agenda papers. This showed prior year actual income and expenditure, current year to date and 2023/24 scenarios at service level; and
- Members continue to receive regular budget monitoring reports quarterly.

Conclusions

No issues arise in this area currently. We will look at outturn income and expenditure against budget at our final review stage when we will also look at reserve levels.

Review of Income

The Council receives income in addition to the Precept, primarily from Town Hall lettings, property rents, allotments, burial and associated fees, bank interest and specific grants & donations, together with expended VAT, which is recovered quarterly. To focus our work, we obtained and reviewed budget reports generated by the Rialtas Ledger and decided to test the following at this second review, specifically we:

- Agreed the second instalment of the 2022/23 precept receipted into the Council's accounts in September 2022 to the amount set and recorded in the Minutes of the Council and to the remittance advice. (We agreed the first instalment at our first review);
- Tested a further receipt of CIL monies in respect of Rabley Woods for £16,326, received November 2022, to the remittance advice from Wiltshire Council;
- Reviewed and discussed the leases on properties.
 - For one property which became vacant during the year, we confirmed the departure of the tenant to correspondence from the Council's Agent and we agreed the rent received in the first quarter of 2022/23 to the lease schedule. We confirmed a new lease had been signed in January 2023 in respect of the property;

- For another property, 3B Kingsbury Square, we noted the rent was three months in arrears at the time of our audit. We understand the Council has been talking to the Agent who has contacted the tenant;
- We tested five Town Hall lettings from the diary of bookings, confirming a booking agreement was on file and agreeing the receipt of income to the Rialtas accounting system; and
- Tested three allotment tenancies confirming that a signed tenancy agreement was on file, ensuring the annual rent had been invoiced and checking receipt of the income to the Rialtas accounting system. We further reviewed the overall income received to date per the Rialtas accounting system to the detailed records to ensure it was materially consistent.

In addition, as set out earlier in this report, we confirmed receipt of VAT reclaims and agreed a sample of receipts to the bank.

Conclusions

Based on our work so far, the Council continues to maintain systems for collecting income. We will review income for the whole year against budget at our final review stage.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as amended from 1st April 2017 with regard to employee contribution percentages.

We did a review of payroll at our first review. At this second review we have:

- Sample checked the calculation of back pay in respect of the national pay award which was paid in November 2022; and
- Continued our month-on-month trend analysis of payroll transactions per the cash book to enable us to confirm there are no material anomalies.

Conclusions

There are no matters arising from our work in this area.

Investments

We have tested the balance on the Council's CCLA account as recorded in the Rialtas accounting system to the third party statement dated 31st December 2022 and test checked the receipt and recording of related interest income.

Conclusion

No matters arise from our work in this area to date.