

St Austell Town Council



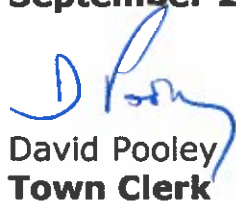
Finance and General Purposes Committee

To: All Members of the Finance and General Purposes Committee

(Councillors: Brown, Bull, Clemo, French, Gray, Lanxon, Pearce, Rowse and Young).

Dear Councillor

You are summoned to attend a **Meeting of the Finance and General Purposes Committee** to be held in **The Stable Block, Pondhu House, Penwinnick Road, St Austell, Cornwall, PL25 5DP** on **Monday 30th September 2024 at 6pm.**



David Pooley
Town Clerk

24th September 2024

Tel: 01726 829859
E.mail: david.pooley@staustell-tc.gov.uk
Website: www.staustell-tc.gov.uk

AGENDA

1. Apologies for absence

This meeting has been advertised as a public meeting and as such could be filmed or recorded by broadcasters, the media or members of the public.

Please be aware that whilst every effort is taken to ensure that members of the public are not filmed, we cannot guarantee this, especially if you are speaking or taking an active role.

2. Declarations of Interest

(Purpose: To receive declarations of disclosable pecuniary and other non-registerable interests in respect of items on this agenda).

3. Dispensations

(Purpose: To receive requests for dispensations under the Code of Conduct).

4. Minutes of meeting held on the 24th June 2024

**Pages
1 - 6**

(Purpose: To agree that the minutes of the above meeting be signed as a correct record). (Attached).

5. Matters to Note

A verbal update from the Town Clerk on the actions taken since the last meeting. Note: No decision may be made under this agenda item.

6. Public participation (15 minutes maximum)

The Chairman will invite members of the public to address the meeting in relation to the business to be carried out at the meeting.

15 minutes will be allocated for public participation (this can be extended at the Chairman's discretion). Each person addressing the Council will be allocated a maximum of two minutes.

7. Priory Car Park

**Pages
7 - 13**

(Purpose: To review the Priory Car Park charging tariff for the 2025/26 financial year). (Report attached).

8. Christmas Events – Free Parking in Priory Car Park

(Purpose: To consider making Priory Car Park free from 12pm on Saturday 30th November 2024, Saturday 7th December 2024, Saturday 14th December 2024 and Saturday 21st December to coincide with the Christmas light switch on and Christmas entertainment).

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 9. Budget Monitoring Report | Pages
13-18 |
| (Purpose: To review the Town Council's budget monitoring report for the period 1 st April 2024 – 31 st August 2024). (Report attached). | |
| 10. Grant Funded Projects and Cashflow | Pages
19-24 |
| (Purpose: To provide details of the Council's cash flows at the request of Councillor French) (Report attached). | |
| 11. Procurement Policy | Pages
25-28 |
| (Purpose: To approve minor updates to the Council's Procurement Policy) (Draft attached). | |
| 12. Conclusion of audit | Pages
29-36 |
| (Purpose: To note the conclusion of audit and receive the audit report) (Attached). | |
| 13. Code of Conduct | |
| (Purpose: To offer an opportunity to feed in to Cornwall Council's review of the current code of conduct)(available online). | |
| 14. Direct Debits and Regular Payments | Pages
37-40 |
| (Purpose: To approve the list of Direct Debits and regular payments). | |
| 15. St Austell Library | |
| (Purpose: To provide Members with an update on the operational activities of St Austell Library).(Verbal update). | |
| 16. Dates of Next Meetings | |
| (Purpose: To note the date of next meeting – 4 th November 2024). | |

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MINUTES of a MEETING of the FINANCE AND GENERAL PURPOSES COMMITTEE held on MONDAY 24th JUNE 2024 in The Stable Block, Pondhu House, Penwinnick Road, St Austell, Cornwall, PL25 5DP at 6pm.

Present: Councillors: Brown, Clemo, French, Gray, Lanxon, Pearce and Rowse.

In attendance: David Pooley (Town Clerk) and Sara Gwilliams (Deputy Town Clerk).

F/24/01) Election of Chair

It was **RESOLVED** that Councillor French be elected as Chair of the Finance and General Purposes Committee for the 2024/25 civic year.

Councillors Brown and Rowse arrived during the next item

F/24/02) Election of Vice-Chair

It was **RESOLVED** that Councillor Pearce be elected as Vice-Chair of the Finance and General Purposes Committee for the 2024/25 civic year.

F/24/03) Apologies for absence

Apologies of absence were received from Councillors Bull and Young.

Councillor Lanxon arrived during the next item

F/24/04) Declarations of Interest

None.

F/24/05) Dispensations

None.

F/24/06) Minutes of meeting held on 2nd April 2024

It was noted that on page 4 "busses" should read "buses".

It was **RESOLVED** that subject to the above amendment, the minutes of the meeting held on the 2nd April 2024 be approved and signed as a correct record.

Arising from a question, the Clerk advised that he had recently met the banner suppliers and that some concept designs should be drafted shortly. The Deputy Clerk advised that the concept designs should inform how many photographs will be needed for the new banner. Once this information is known, a number of photographs will be displayed and a public vote organised to determine the public's choice of photographs to go onto the banner.

F/24/07) Matters to Note

The Clerk advised that the External Auditor report was considered by full Council on the 15th May 2024 and that the Pay 2 Park method of payment in Priory Car Park is in the process of being re-branded to "Buzz Pay".

He added that the grant funding for the Poundland Banner Project has been received in the Town Council's Bank Account.

F/24/08) Public participation

There were no members of the public present.

F/24/09) Budget Monitoring Report

The Clerk updated Members on the income and expenditure to the end of May 2024 and highlighted the following:

Income

- **Interest** – More interest income received than anticipated
- **Other grants and contributions** – grants received for the rooftop garden and CIL neighbourhood levy

Expenditure

- **Contract payments** – below budget due to invoice delays
- **Electricity** – increase in costs following the ending of a long-term agreement for the streetlights plus an annual recharge for CCTV
- **Grounds Maintenance Supplies** – seasonal purchase of plants
- **IT/Communications** – expenditure for the annual line rental for CCTV and software licences
- **Miscellaneous expenses** – Rooftop Garden project and credit card transaction charges
- **Miscellaneous grants** – funding for security personnel
- **Play equipment** – no major refurbishments or replacements during this period
- **Salaries/Wages** – pay award pending

It was **RESOLVED** to note the budget monitoring report.

F/24/10) Communications Protocol

The Deputy Town Clerk advised that a revised communications protocol has been drafted following concerns expressed at the last Council meeting that the Town Council is not good at championing the excellent services that it runs. The Deputy Clerk highlighted the suggested additions and highlighted the potential for Members to produce short video clips to promote the Town Council and its work. She added that since drafting the document, she felt that an additional paragraph should be inserted within the paragraph **Communications with Press and Public** to reflect that agendas will be sent to Councillors, press and public utilising notice boards, websites and Facebook.

During discussion, Members raised the following:

- The need for more resource for the Town Council to carry out PR activities;
- The need to reach younger people, possibly through TikTok;
- The potential for making "Reels"
- The value of regular press releases for the local newspapers
- The potential for producing a regular newsletter with contributing items from other organisations such as the CAB

Councillor Brown suggested the following amendments to the document as drafted:

C Communications with Press and Public

- (ii) The Mayor in agreement with the Clerk may issue press releases on behalf of the Council **or, where appropriate, the Chair of the relevant Committee.**
- (x) During purdah, the Town Council will endeavour not to deal with controversial issues or report views, proposals or recommendations in a way that identified them with individual members or groups of members. This is to make sure that no individual or political party gains an unfair advantage by appearing in corporate publicity. **If necessary, dates of scheduled meetings will be changed.**

D Social Media

- (ii) **Councillors wishing to utilise social media in their capacity as a Councillor should at all times observe the requirements of the "General Principles of Public Life" and the "Code of Conduct".**

It was **RECOMMENDED** that:

- i. Subject to the above amendments the document as drafted be approved;
- ii. Consideration be given during the next budget round for public relation resource.

F/24/11) Clerks' Robes

The Clerk advised that the Clerks' robes are approximately 40 years old and nearing their end of life and that replacement with a similar robe would cost in the region of £2,000 to £2,100.

During discussion, Members views were split on the value of the robes to the community, and it was felt that a decision could not be made until they have been professionally assessed to ascertain if they can be repaired and, if so, the cost of the repair.

It was **RESOLVED** to defer this item until further information is available with regard to the potential to repair the Robes and the costs involved.

F/24/12) Financial Regulations

The Clerk advised that he had taken the opportunity to review the Town Council's Financial Regulations utilising a new NALC standard model.

He added that they had been refined in places to reflect other policy and procedures of the Town Council.

The Clerk advised that he had spotted an error in paragraph 6.6 (iv) and that it should read:

- iv. Fund transfers within the Council's banking arrangements up to the sum of **£100,000** provided that a list of such payments shall be submitted to the next appropriate meeting of the Council or Finance Committee.

It was **RECOMMENDED** that subject to the above amendment, the Financial Regulations as drafted be approved.

F/24/13) Standing Orders

The Clerk explained that he had reviewed the Town Council's Standing Orders utilising the NALC standard model. He advised that virtual meetings are no longer legal, so reference to this has been deleted from the Standing Orders and the latest Terms of Reference for each committee has been inserted.

During discussion, a proposal to change "Chairman" to "Chair" throughout the document was lost 3 votes for, 4 votes against.

Councillor Brown advised that he had the following suggested amendments:

Rules of debate at meetings

Paragraph a. First word, replace "motions" with "items".

Meetings generally

Paragraph w. **Normally** a meeting shall not exceed a period of 2 ½ hours

Extraordinary meetings of the Council and Committees and Sub Committees

Paragraph c. The Chairman of a committee (or sub-committee) may convene an extraordinary **formal or informal meeting** of the committee (or the subcommittee) at any time **subject to the rules for calling meetings**.

Code of Conduct, Complaints and Dispensations

Paragraph i. Where a non-registerable interest arises from membership of an outside body as defined in 3.5a of the Council's code of conduct **for which no dispensation has been issued**, a Councillor may remain in the room to address the meeting, provide a short statement and answer questions for no more than three (3) minutes before leaving the room at the request of the Chairman.

Proper Officer

Paragraph v. Facilitate inspection of the minute book by local government electors **and other residents**.

Throughout the document

Change "his" to "their"

It was **RECOMMENDED** that subject to the above amendments, the Standing Orders as drafted be approved.

Councillor Rowse left the meeting

F/24/14) St Austell Library

The Deputy Town Clerk advised that all being well the Library Manager will return to work on Monday 8th July 2024. The staff have managed well in her absence with additional resource only used to cover non planned staff absences and large events.

During May, the library had 10.800 issues, 107 new borrowers and the public computers were used 302 times. The summer reading challenge has started and volunteers will be used during the summer to assist with the initiative.

Regular groups and activities at the library include:

- Sing and Shake
- Story Time
- Lego Club
- Knit and Stitch
- Writing Group

In August a Police dog event and a Ukulele Group session are planned.

Cornwall Council has been chased for a date when the ceiling repairs in the performing arts section of the library will be carried out.

It was **RESOLVED** to note the update.

F/24/15) Dates of next meeting

It was noted that the next meeting of the Finance and General Purposes Committee is due to take place on 16th September 2024.

The meeting closed at 7.43pm.

ST AUSTELL TOWN COUNCIL
FINANCE AND GENERAL PURPOSES COMMITTEE
30th SEPTEMBER 2024
PRIORY CAR PARK

1. PURPOSE OF REPORT

To provide an update on the performance of Priory Car Park and agree to freeze car park charges for a further year.

2. LEGAL AND RISK MANAGEMENT ISSUES

Car parking managed by the Town Council is governed by the Road Traffic Regulation Act 1984 which puts a number of constraints on the Council which do not apply to private sector car parks. Car park income is very important to the Council and must be maintained if the Council is to continue to provide a wide range of services while keeping a relatively low council tax.

3. RESOURCE ISSUES

Prior to the Covid pandemic, Priory Car Park generated approximately £300,000 of income and a surplus of approximately £175,000 per annum which helped to fund other services provided by the Council. Since the Covid pandemic town centre retail and car parking have suffered and the latest projections indicate that the outturn income will be circa £230,000 with a surplus of £140,000.

4. EQUALITIES ISSUES

The Council provides concessions to disabled drivers in line with the scheme operated by Cornwall Council. A range of payment methods are offered including cash.

5. ENVIRONMENTAL ISSUES

When managing car parks, the Council must take in to account the impact of proposals on traffic flows, congestion and air quality. The

car park now has electric vehicle charging points fitted which it is hoped will be operational soon.

6. RECOMMENDATIONS

It is recommended that this report be noted, the Operations Manager be authorised to undertake further resurfacing works within budget and car park charges be frozen for the 2025/26 financial year.

Background

The Council has entered into a long-term lease for Priory Car Park with Cornwall Council and has managed the car park since April 2017. It is managed under the Road Traffic Regulation Act 1984 and a Car Park Order made under that act.

Prior to the Covid pandemic, Priory Car Park generated approximately £300,000 of income and a surplus of approximately £175,000 per annum which helped to fund other services provided by the Council. Since the Covid pandemic town centre retail and car parking have suffered and the latest projections indicate that the outturn income will be circa £230,000 with a surplus of £140,000.

The car park has four pay and display machines which accept cash and card payments and two mobile telephone payment systems. Four sections of the car park have been improved under the Town Council's management and a further 2 or 3 sections are earmarked for improvement over the next few years, budgets permitting.

The current budget includes £11,000 for resurfacing work. There are sections of the car park which definitely need resurfacing and white line renewal. Members are asked to authorise the Operations Manager to undertake further resurfacing work.

The replacement of car park machines generated a number of teething problems but they are now operating efficiently and there is clear movement towards card payment away from cash. An analysis of income for 2023/24 and 2024/25 to date (see appendix 1) demonstrates this.

The Council has contracts with two app providers. These have experienced reductions in income following the introduction of card payment facilities. Of the two systems the Buzz or Pay2park

system appears more user-friendly than the Phone and Pay system. The contract with Phone and Pay ends in 2027. It is not anticipated that it will be renewed.

Fees and charges

The Council's current car park charges are:

Upto 1 hour	£1.00
1-2 hours	£1.60
2-4 hours	£3.00
All day	£9.00
After 4.00pm	£1.00

Season Tickets

Season tickets are sold at a price of £107 per quarter through the office.

Coach Parking

One car park machine, the one nearest St John Church, is adapted to accept parking fees for coaches in addition to the normal fees for cars. Other machines only accept payments for cars and smaller vehicles.

A comparison with other car parks is provided at appendix 2.

Conclusion

There is little scope to increase charges to raise extra revenue. The current fees are reasonably competitive and offer good value for money for visitors to the town centre. To support town centre traders the fees should be frozen for the 2025/26 financial year.

DAVID POOLEY
TOWN CLERK

PRIORY CAR PARK INCOME ANALYSIS

	2023/24		2024/25(part)	
	£	%	£	%
Season Tickets	5530	2.25%	2318	2.05%
Cash	167869	68.25%	58190	51.38%
Contactless	9192	3.74%	41710	36.83%
Pay and Park	31262	12.71%	4131	3.65%
Buzz Pay	32101	13.05%	6901	6.09%
	245954	100.00%	113250	100.00%

Notes:

Excludes VAT

Contactless introduced 1st February 2024

2024/25 to 5th September 2024

CAR PARK CHARGE COMPARISONS

Appendix 2

	Priory £	Polkyth £	White River £	East Hill £
Cars				
Upto 1 hour	1.00	1.10	0.80	0.70
1-2 hours	1.60	2.10	1.40	1.40
2-3 hours	3.00	3.20	3.00	2.10
3-4 hours	3.00	5.00	3.00	2.80
All day	9.00	6.30	8.00	8.00
Coaches				
Per hour	1.50	1.90	N/A	N/A
Per day	10.00	12.10	N/A	N/A

ST AUSTELL TOWN COUNCIL
FINANCE AND GENERAL PURPOSES COMMITTEE
30th SEPTEMBER 2024
BUDGET MONITORING REPORT

1. PURPOSE OF REPORT

To provide Members with an update on income and expenditure to the 31st August 2024 and a copy of the Council's latest bank reconciliation statements.

2. LEGAL AND RISK MANAGEMENT ISSUES

It is a legal requirement for the Town Council to set a budget annually and it is good practice to monitor that budget at regular intervals. The Town Clerk monitors budgets monthly and provides regular budget monitoring reports to the Finance and General Purposes Committee. It is part of the remit of the Finance and General Purposes Committee to monitor and manage budgets on behalf of the Town Council.

3. RESOURCE ISSUES

None outside of existing budgets.

4. EQUALITIES ISSUES

None.

5. ENVIRONMENTAL ISSUES

None.

6. RECOMMENDATIONS

It is recommended that Members note the attached budget monitoring reports and bank reconciliation statement.

The budget variance report for August 2024 and the financial year to the 31st August 2024 is attached for information. After allowing

for the Town Centre Revitalisation projects which are to be largely funded from grant monies the income and expenditure are within acceptable limits.

Significant variances are explained below:

- **Car Park income** – income is currently running slightly above budget with good usage in the summer
- **Interest income** – increased interest rates and delayed expenditure on grant schemes
- **Other grants and contributions** – Various SPF grants and CIL neighbourhood levy
- **Contract payments** – savings due to invoice delays.
- **Electricity** – increased cost of fuel following ending of long-term agreement for street lights plus annual recharge for CCTV.
- **Grounds Maintenance Supplies** – seasonal purchase of plants etc.
- **IT/Communications** – annual line rental for CCTV and software licences.
- **Miscellaneous expenses** –rooftop garden project, church piazza and credit card transaction charges
- **Miscellaneous grants** –funding for security personnel
- **Other transport/plant** – provision for new ride-on mower not yet used
- **Play equipment** – no major refurbishments or replacements as yet
- **Rates** – refund of rates for car park following challenge
- **Repairs/maintenance of premises** – contracts yet to let
- **Salaries/Wages** – Pay award pending.

Significant transactions include a refund of £23,758 for rates for Priory Car Park following a challenge and a number of SPF grants paid in advance for town centre projects. Contracts are being negotiated for works at the library and for play equipment/safety surfacing. The motor insurance renewal is due in September and despite going to the market and changing the provider costs will increase.

DAVID POOLEY - TOWN CLERK

Budget Variance

St Austell Town Council For the month ended 31 August 2024

	AUG 2024	AUG 2024	VARIANCE	VARIANCE %	APR-AUG 2024	APR-AUG 2024	VARIANCE	VARIANCE %
	OVERALL BUDGET	OVERALL BUDGET			OVERALL BUDGET	OVERALL BUDGET		
Trading Income								
Car Park Income	21,323.10	19,833.00	1,490.10 ↑	7.51% ↑	104,082.27	99,165.00	4,917.27 ↑	4.96% ↑
Interest Income	4,408.32	1,833.00	2,575.32 ↑	140.50% ↑	17,117.79	9,165.00	7,952.79 ↑	86.77% ↑
Library Income	380.55	525.00	(144.45) ↓	-27.51% ↓	1,998.12	2,625.00	(626.88) ↓	-23.88% ↓
Other Grants and Contributions	31,716.00	75.00	31,641.00 ↑	42,188.00% ↑	114,070.66	375.00	113,695.66 ↑	30,318.84% ↑
Other Income	841.48	180.00	661.48 ↑	367.49% ↑	3,332.18	900.00	2,432.18 ↑	270.24% ↑
Precept Payments	-	-	-	-	588,960.00	588,960.00	-	-
Public Convenience Charges	98.60	229.00	(130.40) ↓	-56.94% ↓	811.03	1,145.00	(333.97) ↓	-29.17% ↓
Rent Received	10.00	871.00	(861.00) ↓	-98.85% ↓	2,860.00	4,355.00	(1,495.00) ↓	-34.33% ↓
Total Trading Income	58,778.05	23,546.00	35,232.05	149.63%	833,232.05	706,690.00	126,542.05	17.91%
Gross Profit	58,778.05	23,546.00	35,232.05	149.63%	833,232.05	706,690.00	126,542.05	17.91%
Operating Expenses								
Books and Publications	100.00	50.00	50.00 ↑	100.00% ↑	100.00	100.00	-	-
Cleaning & Domestic Supplies	1,578.19	1,583.00	(4.81) ↓	-0.30% ↓	8,328.60	7,915.00	413.60 ↑	5.23% ↑
Contract Hire and Operating Leases	-	46.00	(46.00) ↓	-100.00% ↓	-	230.00	(230.00) ↓	-100.00% ↓
Contract Payments	8,503.60	13,425.00	(4,921.40) ↓	-36.66% ↓	64,016.62	67,125.00	(3,108.38) ↓	-4.63% ↓
Electricity	280.33	1,250.00	(969.67) ↓	-77.57% ↓	7,383.62	6,250.00	1,133.62 ↑	18.14% ↑

Budget Variance

	AUG 2024		AUG 2024		VARIANCE	VARIANCE %	APR-AUG 2024		VARIANCE	VARIANCE %
	OVERALL BUDGET		OVERALL BUDGET				OVERALL BUDGET			
Fuel	963.85	981.00	(17.15)	↓	-1.75%	↓	5,134.83	4,905.00	229.83	↑ 4.69%
Gas	95.79	500.00	(404.21)	↓	-80.84%	↓	1,240.61	2,500.00	(1,259.39)	↓ -50.38%
Grounds Maintenance Supplies	305.08	1,975.00	(1,669.92)	↓	-84.55%	↓	10,371.33	9,875.00	496.33	↑ 5.03%
Insurances	-	-	-	↓	-	↓	11,103.46	11,340.00	(236.54)	↓ -2.09%
IT / Communications	1,174.28	2,139.00	(964.72)	↓	-45.10%	↓	13,530.10	10,695.00	2,835.10	↑ 26.51%
Mayors Allowances	-	62.00	(62.00)	↓	-100.00%	↓	-	310.00	(310.00)	↓ -100.00%
Members Allowance	-	12.00	(12.00)	↓	-100.00%	↓	12.30	60.00	(47.70)	↓ -79.50%
Miscellaneous Expenses	5,162.23	3,596.00	1,566.23	↑	43.55%	↑	50,913.04	17,980.00	32,933.04	↑ 183.16%
Miscellaneous Grants	-	5,629.00	(5,629.00)	↓	-100.00%	↓	35,576.50	28,145.00	7,431.50	↑ 26.40%
Office Supplies	152.64	242.00	(89.36)	↓	-36.93%	↓	1,194.77	1,210.00	(15.23)	↓ -1.26%
Other Transport/plant expenses	-	1,958.00	(1,958.00)	↓	-100.00%	↓	2,023.14	9,790.00	(7,766.86)	↓ -79.33%
Play Equipment	300.00	4,167.00	(3,867.00)	↓	-92.80%	↓	437.17	20,835.00	(20,397.83)	↓ -97.90%
Printing and Stationery	295.25	283.00	12.25	↑	4.33%	↑	1,268.43	1,415.00	(146.57)	↓ -10.36%
Protective Clothing	49.70	229.00	(179.30)	↓	-78.30%	↓	842.05	1,145.00	(302.95)	↓ -26.46%
Publicity	-	167.00	(167.00)	↓	-100.00%	↓	-	835.00	(835.00)	↓ -100.00%
Rates	(18,178.34)	6,301.00	(24,479.34)	↓	-388.50%	↓	3,381.26	31,505.00	(28,123.74)	↓ -89.27%
Recruitment	-	92.00	(92.00)	↓	-100.00%	↓	-	460.00	(460.00)	↓ -100.00%
Rent / Room Hire	-	520.00	(520.00)	↓	-100.00%	↓	1,385.00	2,600.00	(1,215.00)	↓ -46.73%
Repairs / Maintenance Premises	838.55	3,330.00	(2,491.45)	↓	-74.82%	↓	8,568.92	16,650.00	(8,081.08)	↓ -48.54%
Repairs/ Maintenance-Vehicles/Plant	771.98	633.00	138.98	↑	21.96%	↑	3,163.30	3,165.00	(1.70)	↓ -0.05%

Budget Variance

	AUG 2024	AUG 2024	VARIANCE	VARIANCE %	APR-AUG 2024	APR-AUG 2024	VARIANCE	VARIANCE %
	OVERALL BUDGET	OVERALL BUDGET			OVERALL BUDGET	OVERALL BUDGET		
Road Fund / Taxes	337.50	100.00	237.50 ↑	237.50% ↑	337.50	500.00	(162.50) ↓	-32.50% ↓
Salaries / Wages	56,932.28	63,439.00	(6,506.72) ↓	-10.26% ↓	289,840.29	317,195.00	(27,354.71) ↓	-8.62% ↓
Small Grants Scheme	-	667.00	(667.00) ↓	-100.00% ↓	1,400.00	3,335.00	(1,935.00) ↓	-58.02% ↓
Subscriptions	-	704.00	(704.00) ↓	-100.00% ↓	4,130.32	3,520.00	610.32 ↑	17.34% ↑
Training	314.00	367.00	(53.00) ↓	-14.44% ↓	819.50	1,835.00	(1,015.50) ↓	-55.34% ↓
Transport Insurance	-	258.00	(258.00) ↓	-100.00% ↓	537.60	1,290.00	(752.40) ↓	-58.33% ↓
Travel and Subsistence	1.75	44.00	(42.25) ↓	-96.02% ↓	437.12	220.00	217.12 ↑	98.69% ↑
Water	129.80	211.00	(81.20) ↓	-38.48% ↓	777.64	1,055.00	(277.36) ↓	-26.29% ↓
Total Operating Expenses	60,108.46	114,960.00	(54,851.54) ↓	-47.71% ↓	528,255.02	585,990.00	(57,734.98) ↓	-9.85% ↓
Net Profit	(1,330.41)	(91,414.00)	90,083.59	98.54%	304,977.03	120,700.00	184,277.03	152.67%

ST AUSTELL TOWN COUNCIL

BANK RECONCILIATION AS AT:

31.08.24

	£	£
Business Current Account		135,098.22
Mayor's Charity Account		1,145.48
Business Direct Reserve Account		121,745.98
Petty Cash		181.07
Library Float		100.00
Total in Bank		258,270.75

Total Unpresented Cheques	0.00
	258,270.75

Outstanding receipts	0.00
	0.00
	258,270.75

Accounting System Bank Balance:

Opening Bank Balance	135,145.67
Expenditure to date	1209156.14
Income to date	1332281.22
	258,270.75

Accounting System Payment Recorded but yet paid

Direct Debit - invoice awaited	0.00
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Accounting System Bank Balance	258,270.75	0.00
		balanced

Note:

Attach Accounting Statement and remember to adjust for the Outstanding Accounting System Entries after balancing.

Reconciliation Completed:	Date:	2.9.24
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Reviewed:	Date:	2.9.24
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ST AUSTELL TOWN COUNCIL
FINANCE AND GENERAL PURPOSES COMMITTEE
30th SEPTEMBER 2024
GRANT FUNDED PROJECTS AND CASHFLOWS

1. PURPOSE OF REPORT

To provide Members with a review of grant funded projects and cashflows at the request of the Committee Chair in light of a significant increase in grant funded projects.

2. LEGAL AND RISK MANAGEMENT ISSUES

The Council has wide ranging powers to incur expenditure for the benefit of the local community. Officers monitor bank balances and income and expenditure and undertake monthly bank reconciliations to ensure the accuracy of accounting records. As the Town Council has in recent months committed to a number of grant funded projects the Chair has asked for a review of these and an update on any cashflow implications.

3. RESOURCE ISSUES

As discussed in the body of the report.

4. EQUALITIES ISSUES

None.

5. ENVIRONMENTAL ISSUES

None.

6. RECOMMENDATIONS

It is recommended that Members note the content of this report.

Cashflow

All successful organisations have to be mindful of cashflows and ensure that they have sufficient funds to sustain their operations and pay their bills.

Town Councils are fortunate that their main source of income, the council tax precept, is paid in two equal instalments in April and September which makes cashflow less critical providing sufficient reserves are maintained.

The Council has healthy reserves having saved up to help meet future play equipment replacement liabilities and has significant sums invested with Cornwall Council which could be realised at any time if needed.

With the exception of precepts, grants and treasury management adjustments the Council's income is fairly evenly spread across the year. Expenditure similarly has only minor seasonal variations. The report attached is a bit complicated but it provides a monthly analysis of cash transactions and shows fluctuations in cash movements in 2023/24. Without grant schemes the Council's budget for 2024/25 is approximately £1,460,000. With grant schemes it will increase by at least £340,000.

Grant Schemes

The funding received and amounts expended on grant projects in recent years are summarised in the attached schedule. The amounts involved are significant – over £584,000 grant income has been generated in the last 4 years. Grants are usually reclaimed quarterly in arrears but some smaller ones are paid in two instalments. The Council has experienced no cashflow issues as a result of having to fund projects in advance of grants being paid and can accommodate the current level of activity. Councillors are right however to closely monitor the impact of grant schemes on the Council's finances.

Members are asked to note this report.

DAVID POOLEY - TOWN CLERK

Cash Summary

St Austell Town Council

For the month ended 31 March 2024

	MAR 2024	APR 2024	JAN 2024	DEC 2023	NOV 2023	OCT 2023	SEPT 2023	AUG 2023	JUL 2023	JUN 2023	MAY 2023	APR 2023
Income												
Car Park Income	21,474.02	22,668.62	20,628.94	18,192.03	19,939.78	18,826.93	23,371.27	23,872.90	20,009.06	21,604.68	19,522.10	17,143.88
Interest Income	3,235.83	4,047.70	3,956.41	3,955.87	3,750.52	2,617.37	2,131.52	2,831.45	2,852.78	2,364.06	2,213.33	1,843.09
Library Income	186.60	961.96	230.84	296.30	445.15	569.26	266.21	619.29	695.21	973.53	295.81	227.05
Other Grants and Contributions	10,998.14	28,558.54	-	-	-	2,679.36	78,969.66	3,012.69	-	250.00	500.00	145.83
Other Income	1,262.00	274.21	-	-	50.00	245.93	119.01	70.00	767.39	925.00	90.00	328.29
Precept Payments	-	-	-	-	-	-	533,610.00	-	-	-	-	533,610.00
Public Convenience Charges	221.90	181.50	87.75	72.63	303.64	403.50	244.97	262.27	302.80	361.01	-	(123.05)
Rent Received	-	-	2,500.00	-	-	2,500.00	2,500.00	10.00	-	-	50.00	2,850.00
Transfers from Reserves	136,960.51	-	-	-	-	-	-	-	-	-	-	-
Total Income	174,339.00	56,692.53	27,403.94	22,516.83	24,489.09	27,842.35	641,212.64	30,678.60	24,627.24	26,478.28	22,671.24	556,025.09
Less Expenses												
Accruals	(9,556.40)	-	-	-	-	-	-	-	-	-	-	14,629.55
Books and Publications	(10.00)	-	-	-	-	-	-	-	-	-	-	-
Cleaning & Domestic Supplies	1,930.80	1,459.99	1,684.71	1,478.75	1,580.33	3,060.88	163.40	1,519.34	1,605.14	3,055.80	1,438.77	596.72
Contract Hire and Operating Leases	-	-	350.92	-	-	-	157.50	-	-	105.00	-	-
Contract Payments	14,446.36	2,791.45	22,034.06	13,933.01	14,034.03	10,928.91	18,912.98	9,530.57	3,881.58	24,069.28	10,850.12	4,662.13
Debtors and Prepayments	21,557.01	-	-	-	-	-	-	-	-	-	-	(16,152.36)
Election Expenses	11,651.68	-	-	-	-	-	-	-	-	-	-	-
Electricity	2,122.49	186.78	2,874.79	2,624.46	313.19	2,437.42	318.48	269.55	2,860.43	216.50	213.74	1,932.96
Fuel	695.11	734.70	375.75	471.69	899.43	981.34	949.58	1,245.10	683.34	779.93	1,244.89	960.89
Gas	2,278.13	1,210.89	955.26	1,059.20	393.47	118.20	125.12	122.14	118.20	565.65	1,107.75	336.53
Grounds Maintenance Supplies	1,739.41	516.90	1,609.39	1,507.51	1,421.59	2,530.87	1,458.99	1,070.32	1,536.84	4,421.80	728.24	1,999.69
Insurances	-	-	-	-	-	-	-	-	-	-	-	10,745.05
IT / Communications	977.85	1,064.49	5,805.15	1,065.67	1,084.48	1,574.54	1,418.89	1,282.58	1,498.75	2,030.24	1,222.07	3,579.18
Mayors Allowances	-	-	-	-	-	-	-	-	-	-	85.85	6.00
Miscellaneous Expenses	32,697.48	535.36	31,121.87	20,918.62	22,170.49	509.17	588.05	5,997.96	6,485.16	2,365.51	4,020.85	904.91
Miscellaneous Grants	423.50	-	5,000.00	-	-	5,000.00	12,250.00	-	26,000.00	1,873.11	-	10,366.89
Office Supplies	648.43	1,249.57	206.65	131.62	407.11	351.83	5,513.00	289.94	261.80	95.48	393.76	896.58
Other Transport/plant expenses	-	1,044.73	776.00	711.75	-	56.00	131.50	43.29	74.99	-	53.90	3,333.43
Play Equipment	435.17	-	862.00	662.40	578.84	77.67	54,582.00	156,118.00	378.77	746.37	520.00	3,583.54
Printing and Stationery	51.76	668.48	53.68	335.84	(47.68)	474.82	228.00	-	473.94	190.72	-	192.88
Protective Clothing	134.99	221.29	70.01	196.99	123.00	35.70	158.73	602.20	103.79	355.18	140.97	512.47
Publicity	-	36.00	378.00	-	120.00	278.00	-	-	-	-	-	-
Rates	4,832.00	18,205.65	(37,331.56)	1,434.00	5,743.00	5,743.00	5,743.00	5,743.00	5,743.00	5,743.00	5,742.03	10,883.20
Recruitment	-	-	-	-	-	33.00	-	-	-	-	-	-
Rent / Room Hire	1,385.00	1,386.00	-	-	-	-	1,385.00	-	-	-	1,385.00	-
Repairs / Maintenance Premises	2,292.44	12,144.56	18,834.48	5,260.84	2,905.00	884.93	1,009.80	3,595.89	1,549.64	638.00	14.99	947.62
Repairs/ Maintenance-Vehicles/Plant	1,018.91	51.66	1,470.51	743.48	99.27	460.07	3,189.55	455.42	752.99	832.40	280.10	74.54
Road Fund / Taxes	322.50	322.50	-	322.50	-	-	-	322.50	-	-	-	-
Rounding	(0.03)	(0.06)	-	0.05	0.05	0.03	0.03	0.05	(0.01)	0.02	(0.01)	0.01

	MAR 2024	FEB 2024	JAN 2024	DEC 2023	NOV 2023	OCT 2023	SEPT 2023	AUG 2023	JUL 2023	JUN 2023	MAY 2023	APR 2023
Salaries / Wages	55,860.38	55,988.27	55,732.50	60,798.93	84,781.18	54,386.74	53,884.84	53,844.82	53,819.24	53,871.66	53,645.72	54,430.88
Short Term Investments	(196,787.62)	4,001.22	3,839.60	3,712.17	3,446.17	302,551.04	2,125.41	(197,230.26)	2,627.83	2,351.46	2,213.33	1,843.09
Small Grants Scheme	500.00	750.00	-	2,500.00	-	500.00	2,250.00	-	-	750.00	250.00	-
Subscriptions	-	-	348.00	-	-	470.00	3,068.26	-	276.00	-	-	3,914.71
Training	30.00	60.00	307.00	-	228.00	220.00	80.00	92.68	120.00	100.00	1,630.20	60.00
Transfer to Reserves	92,001.64	-	-	-	-	-	-	-	-	-	-	-
Transport Insurance	-	-	56.00	-	-	-	3,005.20	28.00	-	-	-	-
Travel and Subsistence	13.50	60.28	37.00	8.10	156.27	40.30	47.70	26.95	73.06	47.88	13.50	22.00
Water	365.04	96.72	87.77	425.22	89.99	194.94	121.11	105.96	108.67	128.12	197.01	1.68
Total Expenses	44,057.53	104,706.41	117,539.54	120,306.80	140,477.21	393,909.40	172,850.12	45,176.00	111,033.15	105,333.11	87,383.78	115,264.77
Surplus (Deficit)	130,281.47	(48,093.88)	(90,135.60)	(97,789.97)	(115,988.12)	(366,067.05)	468,356.52	(14,497.40)	(86,405.91)	(78,854.83)	(64,711.54)	440,760.32
Plus Other Cash Movements												
Fixed Assets	(224,609.93)	-	-	-	-	-	-	-	-	-	-	-
Total Other Cash Movements	(224,609.93)	-	-	-	-	-	-	-	-	-	-	-
Plus Movements in Equity												
Asset Revaluation Reserve	(240.00)	-	-	-	-	-	-	-	-	-	-	-
Capital Financing Reserve	224,849.93	-	-	-	-	-	-	-	-	-	-	-
Earmarked Reserves	(44,958.87)	-	-	-	-	-	-	-	-	-	-	-
Total Movements in Equity	179,651.06	-	-	-	-	-	-	-	-	-	-	-
Plus VAT Movements												
VAT Collected	3,991.49	17,661.76	4,244.26	3,688.62	52,194.17	3,936.85	4,914.57	12,071.42	4,168.90	4,544.16	3,063.56	11,811.87
VAT Paid	(11,871.74)	(6,359.13)	(17,372.32)	(9,564.01)	(8,363.60)	(4,436.96)	(20,364.78)	(36,007.74)	(5,728.36)	(7,401.86)	(4,274.97)	(8,977.60)
Net VAT Movements	(7,880.25)	11,302.63	(13,128.06)	(5,875.39)	43,830.57	(500.11)	(15,450.21)	(23,936.32)	(1,559.46)	(2,857.70)	(311.41)	2,834.27
Net Cash Movement	77,442.35	(36,791.25)	(103,263.66)	(103,665.36)	(72,157.55)	(366,567.16)	452,906.31	(38,433.72)	(87,965.37)	(81,712.53)	(65,022.95)	443,594.59
Summary												
Opening Balance	55,175.20	91,966.45	195,230.11	298,895.47	371,053.02	737,620.18	284,713.87	323,147.59	411,112.96	492,825.49	557,848.44	114,253.85
Plus Net Cash Movement	77,442.35	(36,791.25)	(103,263.66)	(103,665.36)	(72,157.55)	(366,567.16)	452,906.31	(38,433.72)	(87,965.37)	(81,712.53)	(65,022.95)	443,594.59
Cash Balance	132,617.55	55,175.20	91,966.45	195,230.11	298,895.47	371,053.02	737,620.18	284,713.87	323,147.59	411,112.96	492,825.49	557,848.44

GRANT FUNDED SCHEMES

Projects	Notes	2021/22 Actual			2022/23 Actual			2023/24 Actual			2024/25 Actual to date			2024/25 Projected			Total		
		Expenditure	Income	Net Cost	Expenditure	Income	Net Cost	Expenditure	Income	Net Cost	Expenditure	Income	Net Cost	Expenditure	Income	Net Cost	Expenditure	Income	Net Cost
1	Masterplan	115700	-115700		107166.63		107166.6	3608.66		3608.66			0			0	110775.29	115700	-4924.71
2	Banner		0				0	495		495		12500	-12500				25000	25000	0
3	Rooftop Garden	24300	-24300				0	105628.17	28558.54	77069.63	37950	-37210		99422	90682	8740	243000.17	218700.5	24299.63
4	Church piazza design		0				0		9975	-9975	12796.7	0	12796.7	0	0	0	12796.7	9975	2821.7
5	Church piazza delivery		0				0			0			0	94975	65000	29975	94975	65000	29975
6	Bethel Park (inc. mineshaft)		0				0	177126.41	78000	99126.41			0			0	177126.41	78000	99126.41
7	High Cross Street		0				0			0		12500	-12500	25000	12500	12500	25000	25000	0
8	Highways		0				0			0		0	0	25000	25000	0	25000	25000	0
9	Gateways project		0				0			0		0	-22480	24980		24980	24980	22480	2500
		0	140000	-140000	107166.63	0	107166.6	286858.24	116533.5	170324.7	50746.7	122640	-71893.3	293882	205682	88200	738653.57	584855.5	153798

Notes

1. Town Vitality Grant
2. Town Delivery Fund
3. SPF and Town Delivery Fund
4. Community Capacity Fund
5. Town Vitality Fund
6. CIL Strategic Fund
7. Town Vitality Fund
8. Town Vitality Fund
9. Community Capacity Fund

St Austell Town Council



PROCUREMENT POLICY

St Austell Town Council procures goods and services to a value of circa ~~£500~~£600,000 each year.

The Council strives to attain best value for the goods, materials and services that it purchases. Best Value is defined as a balance of price, quality of product and supplier services and economic and social benefits.

The Council operates a transparent procurement process in accordance with its Financial Regulations and Standing Orders, which cover, amongst other things, the number of quotations required and tender rules.

The purpose of this policy is to provide additional guidance on the factors that will be taken into account when purchasing goods and services.

Sustainable procurement

- a) The Council recognises the importance of sustainability and will take into account the environmental, social and economic impacts of its purchasing decisions.
- b) The Council is required to consider social value in all services contracts above the ~~EU-UK~~ procurement thresholds but recognises that this is good practice for all contracts.
- c) The Council recognises its duty to protect biodiversity under Section 40 of the Natural Environment and Rural Communities (NERC) Act 2006. To meet this duty the Council will wherever possible purchase products or specify working methods that protect biodiversity.
- d) The Council will, wherever possible, purchase goods that meet Fairtrade standards (or similar).

Local procurement

- a) The Council recognises the benefits to the economy of using local and SME businesses and, where appropriate, the voluntary sector. The Council will seek out local contractors and suppliers wherever possible.

- b) The Council pays a living wage to its employees and will encourage its suppliers to do the same.
- c) All procurement will be in accordance with the Council's Equal Opportunities Policy.
- d) The Council understands the importance of paying suppliers promptly and will wherever possible settle accounts within a maximum of 30 days, or earlier, by agreement.

Health and safety and insurance

- a) All contractors and suppliers working on Council sites will be required to comply with the Council's Health & Safety policy and any rules specific to the site of operation.
- b) Provision of suitable risk assessments and method statements may be a condition of contracts involving work on Council properties or sites.
- c) The Council requires all contractors working on Council sites and properties to maintain adequate insurance, including but not limited to: Public Liability insurance for £5 million and, where relevant, Professional Indemnity insurance at a level commensurate with the value of the contract.

Community engagement

- a) Where relevant the Council will consult with residents and service users to better understand what is needed, who will use it and what the essential requirements are for an item of capital expenditure. Examples of when this may apply include provision of new play equipment.

Selection criteria

The following factors may be taken into account in the Council's selection process:

- Health and safety record
- Health and safety procedures
- Financial accounts
- References
- Location of supplier
- Organisational structure and staffing levels
- Organisation's environmental policy

Procurement procedures and guidance

- a) All contracts over £25,000 will be advertised on the Council's website and the Contracts Finder website.
- b) In accordance with Standing Orders the Council is not obliged to accept the lowest of any tender, quotation or estimate.
- c) The Council maintains monthly accounts with suppliers of regular purchases. All purchases on Council accounts may only be made by authorised Council officers who must either provide a purchase order or be provided with a receipt. Limits will be set on each account on the maximum value of individual purchases and the overall balance on the account. Expenditure over these limits must be authorised by the Town Clerk in advance.
- d) Where additional guidance is needed the following documents will be taken into account:

- ~~Governance and Joint Panel on Accountability for Local Councils~~ *Aand Governance Practitioners' Guide (England)*
- ~~NALC (2015), A Guide to Understanding Procurement~~ *LTN87 – Procurement (March 2022)*

Review

This policy will be reviewed annually or in response to changes in legislation.

Estimate value of contract (Net of VAT)	Contract Requirements
Between £500 and £3,000	The RFO will strive to obtain 3 estimates. A purchase order is required.
Between £3,001 and £25,000	The RFO will strive to obtain 3 quotations. A purchase order is required.
Between £25,001 and £60,000	Procurement exercise to be advertised on Town Council and Contract Finder websites. RFO to either strive to obtain 3 quotations or seek tenders.
Between £60,001 and <u>UK</u> Procurement thresholds	Tender advertised on the Town Council and Contract Finder websites. A contract is required.
Above <u>UK</u> Procurement thresholds	Legal advice shall be obtained on the most appropriate processes. A contract is required.

St Austell Town Council
Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2024

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for St Austell Town Council for the year ended 31 March 2024 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of St Austell Parish on application to:	
(a) David Pooley, Town Clerk, St Austell Town Council, The Stable Block, Penwinnick Road, St Austell, PL25 5DP	(a) Insert the names, position and address of the person to whom local government electors should apply to inspect the AGAR.
(b) 10.00am to 4.00pm Monday to Friday	(b) Insert the hours during which the inspection rights may be exercised.
3. Copies will be provided to any person on payment of £1 for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs.
(d) Announcement made: David Pooley FCPFA, Town Clerk	(d) Insert the name and position of person placing the notice.
(e) Date of announcement: 19 th September 2024	(e) Insert the date of placing of the notice.

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – No answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

ST AUSTELL TOWN COUNCIL

www.staustell-tc.gov.uk/External_Audit

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
		✓	

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

17/10/2023 06/02/2024 19/04/2024

Name of person who carried out the internal audit

S P HUDSON CPFA

Signature of person who carried out the internal audit

S. P. Hudson

Date

19/04/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

St Austell Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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 this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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 authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) 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.	Yes	No	N/A
		✓	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

15/05/2024

and recorded as minute reference:

C/24/13

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

[Signature]
SIGNATURE REQUIRED
[Signature]
SIGNATURE REQUIRED

www.staustell-tc.gov.uk

FOR PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

St Austell Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,004,285	940,035	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	905,520	1,067,220	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	318,478	429,496	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	625,831	691,055	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	662,417	837,595	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	940,035	908,101	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

8. Total value of cash and short term investments	952,195	905,229	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	559,407	784,017	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

03/05/2024

I confirm that these Accounting Statements were approved by this authority on this date:

15/05/24

as recorded in minute reference:

C/24/14

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2023/24

In respect of

EN St Austell Town Council TY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

The smaller authority answered "No" to assertion 9 in the Annual Governance Statement. This is as a result of the internal auditor answering No to internal control objective O in the Internal Auditors Report. The authority failed to submit the annual return to the Charity Commission for the Registered Charity. This was return was overdue by 79 days. The annual return is still showing as outstanding on the Charity Commission website.

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

External Auditor Name

BDO LLP - Southampton

External Auditor Signature

DocuSigned by:

James Evans

467DEF746A8A428

Date

17 September 2024

ST AUSTELL TOWN COUNCIL
FINANCE AND GENERAL PURPOSES COMMITTEE
30th SEPTEMBER 2024
DIRECT DEBITS AND REGULAR PAYMENTS

1. PURPOSE OF REPORT

To provide Members with an update on the direct debits and regular payments operated by the Council.

2. LEGAL AND RISK MANAGEMENT ISSUES

It is good practice to review the approved direct debits and regular payments made by the Council. All transactions are approved by two officers and through various member inspections.

3. RESOURCE ISSUES

None outside of existing budgets.

4. EQUALITIES ISSUES

None.

5. ENVIRONMENTAL ISSUES

None.

6. RECOMMENDATIONS

It is recommended that Members note the attached list.

The Council makes all payments by direct debit, BACS or petty cash. At least two officers are involved with each transaction to ensure a separation of duties and an internal check. It is deemed good practice to report the direct debits and regular payments being made to the Council or a Committee from time to time.

In addition to officer checks, the Mayor and Deputy review weekly BACS payments and the Chair of the Finance and General Purposes Committee receives a report of all transactions on a monthly basis.

Members are asked to note and approve the attached list.

DAVID POOLEY - TOWN CLERK

APPROVED DIRECT DEBITS

<u>Company</u>	<u>Purpose</u>	<u>Comments</u>
AIBMS	Card transaction charges	Monthly
Allstar Business Solutions	Fuel	Ad hoc
Biffa Waste Services Ltd	Waste collection	Monthly
British Gas	Electricity	Monthly
BT	Internet	Monthly
Cobalt Communication Solutions	Mobile phones	Monthly
Cornwall Council	Business rates	Monthly
Engie	Electricity - streetlights	Monthly
Hutchison 3G UK Limited	WiFi Poltair Café	Monthly
NatWest	Bankline	Monthly
NatWest	Credit card	Monthly
Rentokill Initial UK Limited	Feminine Hygiene	Quarterly
Screwfix Direct Ltd	Grounds maintenance supplies	Monthly
The Information Commissioner	Data Protection Registration	Annually
Worldpay (UK) Ltd	Credit/debit card service	Monthly
Xero	Subscription	Monthly

REGULAR BACS PAYMENTS

Staff (20 No.)	Salaries	Monthly
HMRC	Income Tax and NI	Monthly
Cornwall Council	Pension contributions	Monthly
APS Construction	Toilet Cleaning	Quarterly
Bemrose Mobile Limited	Transaction charges	Quarterly
BT	CCTV Line Rental	Annual
Buzz Parking	Car Park transactions	Monthly
G4S	Cash handling	Monthly
Garden Services SW	South Street maintenance	Monthly
Griggs	Grounds maintenance supplies	Monthly
ITEC	Telephones	Quarterly
ITEC	Printers/photocopiers	Monthly
Kent County Council	Gas/Electricity	Monthly
Mays	Grounds maintenance supplies	Monthly
MRS	Radio rental	Quarterly
Newquay Town Council	CCTV Monitoring	Quarterly
Objective IT Services	Computer support	Monthly
Enerveo	CCTV Maintenance	Quarterly
Enerveo	Street lights maintenance	Quarterly
SWW Source for Business	Water charges	Monthly
Vision ICT	Website	Annual
Young People Cornwall	Grants	Quarterly
Zurich Municipal	Insurances	Annual

Produced August 2024

