

Dunstable Town Council
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DUNSTABLE
TOWN COUNCIL

David Ashlee Town Clerk and Chief Executive

When telephoning please ask for:
Rosemary O'Sullivan (01582 891415)
Or Lisa Scheder (01582 891403)

Your Ref.
Our Ref. RGS/

Date: 19 October 2018

Dear Councillor

Could you please note that a meeting of the Accounts Sub-Committee will be held in the **Council Chamber**, Grove House, High Street North, Dunstable on **Wednesday 24 October 2018 at 5.30 pm.**

AGENDA

1. Apologies for Absence
2. To approve the schedule of accounts processed for payment for the period 19 September to 23 October 2018 (a schedule of accounts will be available at the meeting).
3. To verify the bank reconciliations for all accounts as at 30 September 2018 (documentation will be available at the meeting).
4. Income and Expenditure report at 30 September 2018 – enclosed at Page 1.
5. Internal Audit –
 - a) Outline programme – see Page 17
 - b) First Interim Report 18/19 – see Page 18

Yours faithfully

R G O'Sullivan
Head of Finance and Support Services

To: Members of Accounts Sub-Committee:
Councillors Mike Mullany (Chairman), Peter Hollick (Vice-Chairman), Johnson Tamara and Nigel Warren and other Members of the Council for information.

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>FINANCE AND GENERAL PURPOSES</u>								
100	<u>F&SS STAFF COSTS</u>							
4000	Salaries	174,424	91,501	172,197	80,696		80,696	53.1 %
4001	Salaries	97,054	50,730	105,608	54,878		54,878	48.0 %
4002	Wages	939	0	0	0		0	0.0 %
	F&SS STAFF COSTS :- Expenditure	272,417	142,231	277,805	135,574	0	135,574	51.2 %
	Net Expenditure over Income	272,417	142,231	277,805	135,574			
101	<u>CENTRAL SERVICES</u>							
4007	Training	12,464	6,808	15,000	8,192		8,192	45.4 %
4010	Misc Staff Costs	3,629	1,994	3,900	1,906		1,906	51.1 %
4021	Telephones/Data Links	6,025	3,304	6,480	3,176		3,176	51.0 %
4022	Postage	3,235	1,073	3,000	1,927		1,927	35.8 %
4023	Stationery	2,628	1,901	4,000	2,099		2,099	47.5 %
4025	Subscriptions/Publications	3,746	2,183	3,500	1,317		1,317	62.4 %
4037	Eqpt/IT Maintenance/Support	22,879	13,093	19,870	6,777		6,777	65.9 %
4039	Equipment Hire	7,806	17,014	8,500	-8,514		-8,514	200.2 %
4040	Equipment/Tools Purchase	161	132	0	-132		-132	0.0 %
4055	External Contracts	5,360	0	0	0		0	0.0 %
4058	Professional Services	25,643	10,591	28,000	17,409		17,409	37.8 %
4821	Tfr from V&E Fund	-1,505	-13,539	0	13,539		13,539	0.0 %
4923	Res Exp- New Equipment	0	13,539	0	-13,539		-13,539	0.0 %
	CENTRAL SERVICES :- Expenditure	92,072	58,093	92,250	34,157	0	34,157	63.0 %
1091	INC - Miscellaneous	0	11,190	0	11,190			0.0 %
1099	INC - Recharges etc	374	73	710	-638			10.2 %
	CENTRAL SERVICES :- Income	374	11,262	710	10,552			1586.3
	Net Expenditure over Income	91,698	46,830	91,540	44,710			
102	<u>GROVE HOUSE</u>							
4001	Salaries	8,345	4,220	8,444	4,224		4,224	50.0 %
4011	Rates	14,152	13,907	18,500	4,593		4,593	75.2 %
4012	Water	857	200	1,500	1,300		1,300	13.3 %
4014	Electricity	8,695	1,847	5,500	3,653		3,653	33.6 %
4015	Gas	6,764	1,924	3,500	1,576		1,576	55.0 %
4016	Cleaning	10,724	5,217	10,600	5,383		5,383	49.2 %
4017	Waste Disposal/Skip Hire	1,375	763	1,000	237		237	76.3 %
4018	Security	60	270	0	-270		-270	0.0 %

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
4021	Telephones/Data Links	33	0	0	0	0	0.0 %	
4027	Licences etc	217	221	220	-1	-1	100.2 %	
4036	Maintenance Contracts	1,228	1,249	1,500	251	251	83.3 %	
4038	Repairs & Maintenance	9,538	11,302	9,000	-2,302	-2,302	125.6 %	
4040	Equipment/Tools Purchase	1,833	845	4,000	3,155	3,155	21.1 %	
4824	Tfr from Building Maint Fund	0	-6,924	0	6,924	6,924	0.0 %	
4915	Res Exp- Grove House Building	0	6,924	0	-6,924	-6,924	0.0 %	
	GROVE HOUSE :- Expenditure	63,822	41,963	63,764	21,801	0	21,801	65.8 %
1001	INC - Lettings/Facility Hire	1,104	865	500	365		173.0 %	
1002	INC - Rent Receivable	13,670	6,476	11,782	-5,306		55.0 %	
1003	INC - Service Charges	17,205	8,942	16,473	-7,531		54.3 %	
1099	INC - Recharges etc	1,537	0	0	0		0.0 %	
	GROVE HOUSE :- Income	33,516	16,283	28,755	-12,472		56.6 %	
	Net Expenditure over Income	30,306	25,680	35,009	9,329			
106	CORPORATE MANAGEMENT							
4003	Pension Payments (early retire	7,420	2,715	6,500	3,785	3,785	41.8 %	
4006	Health & Safety	9,496	3,959	10,000	6,041	6,041	39.6 %	
4019	DBS Checks (prev CRB)	588	65	400	335	335	16.3 %	
4021	Telephones/Data Links	178	338	0	-338	-338	0.0 %	
4026	Insurance	58,598	64,455	60,000	-4,455	-4,455	107.4 %	
4030	Advertising - Recruitment	300	300	1,500	1,200	1,200	20.0 %	
4056	Audit Fees - External	2,800	0	3,000	3,000	3,000	0.0 %	
4057	Audit Fees - Internal	1,690	0	2,000	2,000	2,000	0.0 %	
4061	Annual Report	1,638	1,666	1,750	84	84	95.2 %	
4062	HR Related Costs (inc uniform)	7,699	1,396	7,500	6,104	6,104	18.6 %	
4599	VAT Unclaimable	0	0	5,000	5,000	5,000	0.0 %	
4711	Tfr to Corporate Plan Reserve	11,500	0	0	0	0	0.0 %	
4737	Tfr to Market Town Regen Fund	50,000	0	0	0	0	0.0 %	
4811	Tfr from Corporate Plan Reserv	-45,000	0	0	0	0	0.0 %	
	CORPORATE MANAGEMENT :- Expenditure	106,907	74,894	97,650	22,756	0	22,756	76.7 %
1092	INC - Concessions	1,300	0	0	0		0.0 %	
1099	INC - Recharges etc	10,056	0	5,183	-5,183		0.0 %	
	CORPORATE MANAGEMENT :- Income	11,356	0	5,183	-5,183		0.0 %	
	Net Expenditure over Income	95,551	74,894	92,467	17,573			

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
107	DEMOCRATIC SERVICES							
4007	Training	25	433	1,000	567	567	43.3 %	
4024	Printing	323	322	1,000	678	678	32.2 %	
4025	Subscriptions/Publications	2,471	2,080	2,750	670	670	75.6 %	
4500	Election Expenses	34,026	0	0	0	0	0.0 %	
4501	Mayor's Transport	2,235	554	3,500	2,946	2,946	15.8 %	
4502	Mayor's Allowance	2,707	1,965	4,000	2,035	2,035	49.1 %	
4503	Civic Hospitality	2,225	1,035	3,000	1,965	1,965	34.5 %	
4504	Civic Regalia	15	227	1,000	773	773	22.7 %	
4515	Remembrance Events	1,714	17	5,000	4,983	4,983	0.3 %	
4823	Tfr from Election Reserve	-10,000	0	0	0	0	0.0 %	
4826	Tfr from Mayoral Reserve	0	0	0	0	0	0.0 %	
	DEMOCRATIC SERVICES :- Expenditure	35,740	6,632	21,250	14,618	0	14,618	31.2 %
1099	INC - Recharges etc	415	0	0	0		0.0 %	
	DEMOCRATIC SERVICES :- Income	415	0	0	0			
	Net Expenditure over Income	35,325	6,632	21,250	14,618			
110	F & GP CAPITAL & PROJECTS							
4051	Loan Interest Payable	19,598	9,393	18,515	9,122	9,122	50.7 %	
4052	Loan Capital Repaid	23,567	11,783	23,566	11,783	11,783	50.0 %	
4711	Tfr to Corporate Plan Reserve	14,810	0	0	0	0	0.0 %	
4721	Tfr to V&E Fund	15,000	15,000	15,000	0	0	100.0 %	
4723	Tfr to Election Reserve	10,000	20,000	20,000	0	0	100.0 %	
4724	Tfr to Building Maint Fund	29,000	29,000	29,000	0	0	100.0 %	
4730	Tfr to Town Twinning Reserve	500	500	500	0	0	100.0 %	
4821	Tfr from V&E Fund	-10,015	0	0	0	0	0.0 %	
4923	Res Exp- New Equipment	10,015	0	0	0	0	0.0 %	
	F & GP CAPITAL & PROJECTS :- Expenditure	112,475	85,676	106,581	20,905	0	20,905	80.4 %
	Net Expenditure over Income	112,475	85,676	106,581	20,905			
114	MTRF CAPITAL PROJECTS							
4837	Tfr from Market Town Regen Fun	-215,700	-14,311	0	14,311	14,311	0.0 %	
4982	MTRF Arc Lighting	0	18,825	0	-18,825	-18,825	0.0 %	
4983	MTRF Priory House Rest'n	7,395	0	0	0	0	0.0 %	
4984	MTRF Priory Gardens Entrance	19,415	26,238	0	-26,238	-26,238	0.0 %	
4985	MTRF Splash Park & Catering	561,325	680	0	-680	-680	0.0 %	
4986	MTRF Street Signage etc	2,338	2,846	0	-2,846	-2,846	0.0 %	
4991	Assets Funded by Def Grants	-345,625	0	0	0	0	0.0 %	
	MTRF CAPITAL PROJECTS :- Expenditure	29,148	34,278	0	-34,278	0	-34,278	

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1101 MTRF Funding - Central Beds	62,338	18,825	0	18,825			0.0 %
1102 MTRF Funding Historic England	2,778	0	0	0			0.0 %
MTRF CAPITAL PROJECTS :- Income	65,116	18,825	0	18,825			
Net Expenditure over Income	-35,968	15,453	0	-15,453			
309 GRANTS (INCL S137)							
4321 Service Level Agreements	6,900	6,900	6,900	0		0	100.0 %
GRANTS (INCL S137) :- Expenditure	6,900	6,900	6,900	0	0	0	100.0 %
Net Expenditure over Income	6,900	6,900	6,900	0			
VCE AND GENERAL PURPOSES :- Expenditure	719,480	450,667	666,200	215,533	0	215,533	67.6 %
Income	110,777	46,370	34,648	11,722			133.8 %
Net Expenditure over Income	608,703	404,297	631,552	227,255			

GROUNDS & ENVIRONMENTAL**111 CREASEY PARK - COMM F'BALL**

4001 Salaries	74,962	40,716	82,965	42,249		42,249	49.1 %
4002 Wages	185	39	0	-39		-39	0.0 %
4012 Water	2,180	1,650	500	-1,150		-1,150	329.9 %
4014 Electricity	8,798	2,694	9,000	6,306		6,306	29.9 %
4015 Gas	3,215	1,047	3,000	1,953		1,953	34.9 %
4016 Cleaning	3,002	1,482	4,250	2,768		2,768	34.9 %
4017 Waste Disposal/Skip Hire	1,195	269	1,000	731		731	26.9 %
4018 Security	53	116	0	-116		-116	0.0 %
4032 Publicity / Marketing	120	471	500	29		29	94.2 %
4036 Maintenance Contracts	473	1,964	1,250	-714		-714	157.1 %
4038 Repairs & Maintenance	6,352	23	2,000	1,977		1,977	1.2 %
4040 Equipment/Tools Purchase	794	657	1,000	343		343	65.7 %
4097 Bad Debts Written Off	300	0	0	0		0	0.0 %
4536 GROUNDS MAINT (GRASS)	16,536	10,767	16,000	5,233		5,233	67.3 %
4599 VAT Unclaimable	2,111	571	2,289	1,718		1,718	25.0 %
CREASEY PARK - COMM F'BALL :- Expenditure	120,275	62,468	123,754	61,286	0	61,286	50.5 %
1008 INC - ATP Hire	85,584	81,860	92,000	-10,140			89.0 %
1009 INC - Pitch Hire	25,431	20,591	25,000	-4,409			82.4 %
1044 INC - Contrib from Rec Depot C	10,000	10,000	10,000	0			100.0 %
1090 Cont from Brewers Hill Middle	15,000	15,000	15,000	0			100.0 %
1093 INC - Advertising/Sponsorship	300	0	0	0			0.0 %
1099 INC - Recharges etc	100	0	0	0			0.0 %
CREASEY PARK - COMM F'BALL :- Income	136,414	127,451	142,000	-14,549			89.8 %
Net Expenditure over Income	-16,139	-64,983	-18,246	46,737			

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
112	CREASEY PARK - BAR/CATERING							
4001	Salaries	49,538	28,371	59,055	30,684	30,684	48.0 %	
4002	Wages	49,793	24,315	46,017	21,702	21,702	52.8 %	
4011	Rates	15,842	16,320	17,000	680	680	96.0 %	
4012	Water	2,180	1,650	500	-1,150	-1,150	329.9 %	
4014	Electricity	8,798	2,889	9,000	6,111	6,111	32.1 %	
4015	Gas	3,215	1,047	3,000	1,953	1,953	34.9 %	
4016	Cleaning	11,763	5,121	12,750	7,629	7,629	40.2 %	
4017	Waste Disposal/Skip Hire	2,955	1,028	3,000	1,973	1,973	34.3 %	
4018	Security	179	60	0	-60	-60	0.0 %	
4020	Miscellaneous Expenses	712	198	1,600	1,402	1,402	12.4 %	
4021	Telephones/Data Links	4,832	1,798	5,000	3,202	3,202	36.0 %	
4026	Insurance	130	0	250	250	250	0.0 %	
4027	Licences etc	1,013	446	900	455	455	49.5 %	
4032	Publicity / Marketing	1,055	471	500	29	29	94.2 %	
4036	Maintenance Contracts	3,747	3,221	3,750	529	529	85.9 %	
4038	Repairs & Maintenance	11,612	3,488	2,000	-1,488	-1,488	174.4 %	
4040	Equipment/Tools Purchase	5,823	1,302	1,000	-302	-302	130.2 %	
4059	Kitchen/Catering Expenses	0	1,920	3,000	1,080	1,080	64.0 %	
4060	Bar & Catering Stock	0	31,887	64,800	32,913	32,913	49.2 %	
4071	Bar Stock	35,199	0	0	0	0	0.0 %	
4072	Catering/Vending Direct Costs	26,101	0	0	0	0	0.0 %	
4073	Catering/Vending Expenses	4,645	0	0	0	0	0.0 %	
4601	Retail Purchases	0	341	0	-341	-341	0.0 %	
	CREASEY PARK - BAR/CATERING :- Expenditure	239,133	125,872	233,122	107,250	0	107,250	54.0 %
1001	INC - Lettings/Facility Hire	18,301	9,904	20,000	-10,096			49.5 %
1032	INC - Bar & Catering Sales	0	75,061	162,000	-86,939			46.3 %
1041	INC - Bar Takings	81,028	0	0	0			0.0 %
1042	INC - Catering/Vending	70,414	0	0	0			0.0 %
1091	INC - Miscellaneous	59	238	0	238			0.0 %
1092	INC - Concessions	1,200	0	0	0			0.0 %
1093	INC - Advertising/Sponsorship	1,000	750	0	750			0.0 %
1099	INC - Recharges etc	12,070	0	0	0			0.0 %
	CREASEY PARK - BAR/CATERING :- Income	184,073	85,952	182,000	-96,048			47.2 %
	Net Expenditure over Income	55,060	39,919	51,122	11,203			
115	SPLASH PARK							
4001	Salaries	2,780	10,869	18,911	8,042	8,042	57.5 %	
4002	Wages	11,240	12,407	15,520	3,114	3,114	79.9 %	

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Accounts Sub Committee 24 October 2018

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4011	Rates	1,882	2,328	1,000	-1,328		-1,328	232.8 %
4012	Water	683	1,153	750	-403		-403	153.8 %
4014	Electricity	0	3,325	1,750	-1,575		-1,575	190.0 %
4016	Cleaning	1,734	3,867	2,600	-1,267		-1,267	148.7 %
4017	Waste Disposal/Skip Hire	518	1,152	750	-402		-402	153.6 %
4018	Security	180	60	0	-60		-60	0.0 %
4020	Miscellaneous Expenses	120	48	0	-48		-48	0.0 %
4021	Telephones/Data Links	158	1,923	500	-1,423		-1,423	384.6 %
4026	Insurance	0	0	1,000	1,000		1,000	0.0 %
4032	Publicity / Marketing	50	116	0	-116		-116	0.0 %
4036	Maintenance Contracts	1,385	7,920	4,500	-3,420		-3,420	176.0 %
4038	Repairs & Maintenance	2,802	418	1,000	582		582	41.8 %
4040	Equipment/Tools Purchase	3,694	339	0	-339		-339	0.0 %
4059	Kitchen/Catering Expenses	0	943	0	-943		-943	0.0 %
4060	Bar & Catering Stock	0	11,503	14,280	2,777		2,777	80.6 %
4072	Catering/Vending Direct Costs	7,538	0	0	0		0	0.0 %
4073	Catering/Vending Expenses	343	0	0	0		0	0.0 %
4601	Retail Purchases	28	78	0	-78		-78	0.0 %
4841	Tfr from Splash Park Reserve	-1,467	0	0	0		0	0.0 %
	SPLASH PARK :- Expenditure	33,668	58,450	62,561	4,111	0	4,111	93.4 %
1001	INC - Lettings/Facility Hire	1,760	-99	0	-99			0.0 %
1032	INC - Bar & Catering Sales	0	29,209	35,700	-6,491			81.8 %
1042	INC - Catering/Vending	15,808	0	0	0			0.0 %
1092	INC - Concessions	5,000	3,308	5,000	-1,693			66.2 %
1093	INC - Advertising/Sponsorship	1,217	0	0	0			0.0 %
	SPLASH PARK :- Income	23,785	32,418	40,700	-8,282			79.6 %
	Net Expenditure over Income	9,883	26,033	21,861	-4,172			
<u>200</u>	<u>G&ES STAFF COSTS</u>							
4000	Salaries	110,174	56,327	108,160	51,833		51,833	52.1 %
4001	Salaries	346,274	173,973	374,980	201,007		201,007	46.4 %
4055	External Contracts	0	11,230	0	-11,230		-11,230	0.0 %
	G&ES STAFF COSTS :- Expenditure	456,448	241,530	483,140	241,610	0	241,610	50.0 %
	Net Expenditure over Income	456,448	241,530	483,140	241,610			
<u>201</u>	<u>ALLOTMENTS</u>							
4001	Salaries	1,233	666	1,267	601		601	52.5 %
4012	Water	1,730	951	1,200	249		249	79.3 %

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4014	Electricity	436	152	0	-152		-152	0.0 %
4017	Waste Disposal/Skip Hire	2,266	0	1,500	1,500		1,500	0.0 %
4038	Repairs & Maintenance	2,602	1,392	3,000	1,608		1,608	46.4 %
4040	Equipment/Tools Purchase	149	0	0	0		0	0.0 %
4041	Tree Planting/Surgery	2,890	0	500	500		500	0.0 %
4831	Tfr from Tree Reserve	-2,890	0	0	0		0	0.0 %
4838	Tfr from Allotments Reserve	-1,682	-4,875	0	4,875		4,875	0.0 %
4938	Res Exp- Allotments	0	4,875	0	-4,875		-4,875	0.0 %
	ALLOTMENTS :- Expenditure	6,733	3,162	7,467	4,305	0	4,305	42.3 %
1002	INC - Rent Receivable	7,419	600	7,000	-6,400			8.6 %
1024	INC - Maintenance	45	195	0	195			0.0 %
1091	INC - Miscellaneous	320	240	0	240			0.0 %
1099	INC - Recharges etc	10	0	0	0			0.0 %
	ALLOTMENTS :- Income	7,794	1,035	7,000	-5,965			14.8 %
	Net Expenditure over Income	-1,060	2,127	467	-1,660			
202	CEMETERY							
4001	Salaries	43,577	22,610	45,632	23,022		23,022	49.5 %
4011	Rates	8,886	10,200	9,000	-1,200		-1,200	113.3 %
4012	Water	2,119	1,420	2,000	580		580	71.0 %
4014	Electricity	3,591	1,278	2,500	1,222		1,222	51.1 %
4015	Gas	1,273	172	1,500	1,328		1,328	11.5 %
4016	Cleaning	2,280	1,140	2,500	1,360		1,360	45.6 %
4017	Waste Disposal/Skip Hire	9,718	1,693	6,200	4,507		4,507	27.3 %
4018	Security	2,970	1,280	3,000	1,720		1,720	42.7 %
4021	Telephones/Data Links	3,232	1,468	3,400	1,932		1,932	43.2 %
4036	Maintenance Contracts	1,186	999	1,100	101		101	90.8 %
4037	Eqpt/IT Maintenance/Support	1,400	0	1,250	1,250		1,250	0.0 %
4038	Repairs & Maintenance	8,328	2,162	8,000	5,838		5,838	27.0 %
4040	Equipment/Tools Purchase	7,531	2,219	5,000	2,781		2,781	44.4 %
4041	Tree Planting/Surgery	0	320	1,500	1,180		1,180	21.3 %
4043	Bedding Plants	160	-286	0	286		286	0.0 %
4045	Vehicle Fuel/Maintenance	8,479	4,714	10,700	5,986		5,986	44.1 %
4049	Memorial Safety Inspections et	3,526	0	500	500		500	0.0 %
4127	Kerb Blocks	0	660	0	-660		-660	0.0 %
4128	Sanctums	0	1,090	0	-1,090		-1,090	0.0 %
4201	Book of Remembrance	392	278	600	322		322	46.3 %
4819	Tfr from Cem Memorial Safety	-2,700	0	0	0		0	0.0 %
	CEMETERY :- Expenditure	105,948	53,418	104,382	50,964	0	50,964	51.2 %

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1021	INC - Burial Fees	128,386	81,914	112,500	-30,586			72.8 %
1022	INC - Book of Remembrance	1,047	287	600	-314			47.8 %
1023	INC - Memorials	55,674	18,496	45,000	-26,505			41.1 %
1027	INC - Kerb Blocks	0	2,470	0	2,470			0.0 %
1028	INC - Sanctums	0	2,748	0	2,748			0.0 %
1099	INC - Recharges etc	100	1,150	0	1,150			0.0 %
	CEMETERY :- Income	185,207	107,064	158,100	-51,036			67.7 %
	Net Expenditure over Income	-79,259	-53,647	-53,718	-71			
<u>205</u>	<u>REC.GENERAL-R.G.</u>							
4011	Rates	979	1,008	1,000	-8		-8	100.8 %
4012	Water	1,035	96	1,000	904		904	9.6 %
4013	Rent Payable	10,000	10,000	10,000	0		0	100.0 %
4014	Electricity	2,984	366	3,000	2,634		2,634	12.2 %
4017	Waste Disposal/Skip Hire	9,937	4,250	8,800	4,550		4,550	48.3 %
4018	Security	4,421	2,380	4,000	1,620		1,620	59.5 %
4021	Telephones/Data Links	908	499	1,000	501		501	49.9 %
4036	Maintenance Contracts	3,323	4,115	4,250	135		135	96.8 %
4038	Repairs & Maintenance	16,074	15,354	12,000	-3,354		-3,354	128.0 %
4040	Equipment/Tools Purchase	9,176	2,730	5,000	2,270		2,270	54.6 %
4041	Tree Planting/Surgery	-64	1,040	1,500	460		460	69.3 %
4042	Grass Cutting	379	0	400	400		400	0.0 %
4044	Bowling Green Mtce	1,806	0	1,000	1,000		1,000	0.0 %
4045	Vehicle Fuel/Maintenance	13,764	6,333	10,700	4,367		4,367	59.2 %
4046	Play Equipment Mtce	11,852	6,559	12,500	5,941		5,941	52.5 %
4824	Tfr from Building Maint Fund	-3,868	0	0	0		0	0.0 %
4834	Tfr from Developer's Contribut	0	0	-8,000	-8,000		-8,000	0.0 %
	REC.GENERAL-R.G. :- Expenditure	82,707	54,730	68,150	13,420	0	13,420	80.3 %
1001	INC - Lettings/Facility Hire	11,000	5,500	11,000	-5,500			50.0 %
1009	INC - Pitch Hire	4,692	110	6,000	-5,890			1.8 %
1024	INC - Maintenance	14,026	6,567	15,250	-8,683			43.1 %
1099	INC - Recharges etc	3,591	3,053	0	3,053			0.0 %
	REC.GENERAL-R.G. :- Income	33,309	15,231	32,250	-17,019			47.2 %
	Net Expenditure over Income	49,398	39,499	35,900	-3,599			
<u>206</u>	<u>TOWN RANGER SERVICES</u>							
4001	Salaries	53,265	28,502	56,625	28,123		28,123	50.3 %
4017	Waste Disposal/Skip Hire	644	215	1,500	1,285		1,285	14.3 %

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
4021	Telephones/Data Links	403	216	500	284	284	43.2 %	
4038	Repairs & Maintenance	3,528	738	4,000	3,262	3,262	18.4 %	
4040	Equipment/Tools Purchase	1,743	1,199	3,000	1,801	1,801	40.0 %	
4045	Vehicle Fuel/Maintenance	7,169	3,159	7,000	3,841	3,841	45.1 %	
4120	Bus Shelter Maintenance	0	0	1,500	1,500	1,500	0.0 %	
	TOWN RANGER SERVICES :- Expenditure	66,752	34,029	74,125	40,096	0	40,096	45.9 %
1024	INC - Maintenance	4,699	1,747	3,000	-1,253		58.2 %	
1099	INC - Recharges etc	49	0	0	0		0.0 %	
	TOWN RANGER SERVICES :- Income	4,748	1,747	3,000	-1,253		58.2 %	
	Net Expenditure over Income	62,004	32,282	71,125	38,843			
210	G & E CAPITAL & PROJECTS							
4051	Loan Interest Payable	19,116	9,152	18,260	9,108	9,108	50.1 %	
4052	Loan Capital Repaid	20,924	10,563	20,989	10,426	10,426	50.3 %	
4721	Tfr to V&E Fund	20,000	20,000	20,000	0	0	100.0 %	
4724	Tfr to Building Maint Fund	21,000	21,000	21,000	0	0	100.0 %	
4728	Tfr to EMR Priory Churchyard	5,000	5,000	0	-5,000	-5,000	0.0 %	
4731	Tfr to Tree Reserve	5,000	5,000	5,000	0	0	100.0 %	
4732	Tfr to Open Spaces Improvement	15,000	15,000	15,000	0	0	100.0 %	
4734	Tfr to Developer's Contributio	0	0	5,000	5,000	5,000	0.0 %	
4738	Tfr to Allotments Reserve	5,000	5,000	5,000	0	0	100.0 %	
4741	Tfr to Splash Park Reserve	10,000	12,000	12,000	0	0	100.0 %	
4742	Tfr to Memorial Safety Reserve	0	1,000	1,000	0	0	100.0 %	
4813	Tfr from CP SINKING FUND	-16,210	0	0	0	0	0.0 %	
4821	Tfr from V&E Fund	-7,375	0	0	0	0	0.0 %	
4922	Res Exp- New Vehicles	4,750	0	0	0	0	0.0 %	
4923	Res Exp- New Equipment	2,625	0	0	0	0	0.0 %	
4927	Res Exp- CPCFC Cap Exp	16,210	0	0	0	0	0.0 %	
4930	Res Exp- Court Drive	521	0	0	0	0	0.0 %	
4941	Res Exp- Willoughy	17,516	0	0	0	0	0.0 %	
4991	Assets Funded by Def Grants	-18,037	0	0	0	0	0.0 %	
	G & E CAPITAL & PROJECTS :- Expenditure	121,040	103,715	123,249	19,534	0	19,534	84.2 %
	Net Expenditure over Income	121,040	103,715	123,249	19,534			
403	TOWN CENTRE							
4012	Water	705	194	700	506	506	27.6 %	
4014	Electricity	3,622	1,844	1,500	-344	-344	123.0 %	
4017	Waste Disposal/Skip Hire	9,683	4,250	8,700	4,450	4,450	48.9 %	

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4018	Security	180	0	0	0		0	0.0 %
4021	Telephones/Data Links	746	418	1,000	582		582	41.8 %
4036	Maintenance Contracts	2,277	280	1,500	1,220		1,220	18.7 %
4038	Repairs & Maintenance	5,199	809	0	-809		-809	0.0 %
4040	Equipment/Tools Purchase	2,911	1,682	2,000	318		318	84.1 %
4041	Tree Planting/Surgery	4,670	0	1,500	1,500		1,500	0.0 %
4043	Bedding Plants	21,132	17,570	22,500	4,930		4,930	78.1 %
4045	Vehicle Fuel/Maintenance	7,027	3,696	10,600	6,904		6,904	34.9 %
4050	Town Centre	30,481	924	8,000	7,076		7,076	11.5 %
4075	Skateboard Park	2,381	0	5,000	5,000		5,000	0.0 %
4811	Tfr from Corporate Plan Reserv	-343	0	0	0		0	0.0 %
4824	Tfr from Building Maint Fund	-28,532	0	0	0		0	0.0 %
4831	Tfr from Tree Reserve	-2,550	-585	0	585		585	0.0 %
4902	Project Costs Reclaimable	0	11,443	0	-11,443		-11,443	0.0 %
4924	Res Exp- Tree Works	0	585	0	-585		-585	0.0 %
	TOWN CENTRE :- Expenditure	59,590	43,111	63,000	19,889	0	19,889	68.4 %
1009	INC - Pitch Hire	1,670	1,459	1,500	-41			97.3 %
1024	INC - Maintenance	5,100	2,575	5,150	-2,575			50.0 %
1051	INC - Town Centre Agency CBC	10,685	11,255	10,800	455			104.2 %
1091	INC - Miscellaneous	417	500	0	500			0.0 %
1099	INC - Recharges etc	3,680	814	0	814			0.0 %
	TOWN CENTRE :- Income	21,551	16,603	17,450	-847			95.1 %
	Net Expenditure over Income	38,039	26,508	45,550	19,042			
GROUNDS & ENVIRONMENTAL :- Expenditure		1,292,293	780,484	1,342,950	562,466	0	562,466	58.1 %
	Income	596,880	387,501	582,500	-194,999			66.5 %
	Net Expenditure over Income	695,413	392,983	760,450	367,467			
COMMUNITY SERVICES								
<u>103</u>	<u>MARKETING</u>							
4032	Publicity / Marketing	5,735	2,643	5,000	2,357		2,357	52.9 %
4033	Newsletter	21,594	11,848	19,500	7,652		7,652	60.8 %
4034	Website	5,480	8,060	4,000	-4,060		-4,060	201.5 %
4821	Tfr from V&E Fund	-5,000	-5,000	0	5,000		5,000	0.0 %
	MARKETING :- Expenditure	27,809	17,551	28,500	10,949	0	10,949	61.6 %
1099	INC - Recharges etc	2,354	0	0	0			0.0 %
	MARKETING :- Income	2,354	0	0	0			
	Net Expenditure over Income	25,455	17,551	28,500	10,949			

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
209 OLDER PEOPLES DAY CARE SERVICE							
4001 Salaries	15,042	7,662	18,638	10,976		10,976	41.1 %
4021 Telephones/Data Links	298	188	275	87		87	68.2 %
4064 Hall Hire	3,400	1,990	4,500	2,510		2,510	44.2 %
4065 Lunchclub Catering	7,670	3,898	9,000	5,102		5,102	43.3 %
4066 Entertainment/Activities	2,877	2,524	3,000	476		476	84.1 %
4076 NOT IN USE 18/19	2,665	0	0	0		0	0.0 %
4313 OPHLP - Transport	9,580	4,558	9,500	4,942		4,942	48.0 %
4834 Tfr from Developer's Contribut	0	0	-1,200	-1,200		-1,200	0.0 %
OLDER PEOPLES DAY CARE SERVICE :- Expenditure	41,532	20,819	43,713	22,894	0	22,894	47.6 %
1006 INC - BCC O P Day Care Service	7,918	7,918	7,918	0			100.0 %
1007 INC - Fees O P Day Care Serv	13,273	6,733	13,000	-6,267			51.8 %
1091 INC - Miscellaneous	192	0	0	0			0.0 %
1099 INC - Recharges etc	1,780	971	0	971			0.0 %
OLDER PEOPLES DAY CARE SERVICE :- Income	23,163	15,622	20,918	-5,296			74.7 %
Net Expenditure over Income	18,369	5,197	22,795	17,598			
300 COMM SERVICES STAFF COSTS							
4000 Salaries	145,214	77,775	158,351	80,576		80,576	49.1 %
4001 Salaries	29,645	17,809	34,914	17,105		17,105	51.0 %
4002 Wages	27,162	14,336	28,614	14,278		14,278	50.1 %
COMM SERVICES STAFF COSTS :- Expenditure	202,021	109,920	221,879	111,959	0	111,959	49.5 %
Net Expenditure over Income	202,021	109,920	221,879	111,959			
303 COMMUNITY ENGAGEMENT							
4002 Wages	381	860	500	-360		-360	172.1 %
4032 Publicity / Marketing	250	695	600	-95		-95	115.8 %
4040 Equipment/Tools Purchase	1,047	852	1,000	148		148	85.2 %
4066 Entertainment/Activities	5,276	7,869	8,507	638		638	92.5 %
4067 Community Projects	0	1,625	5,300	3,675		3,675	30.7 %
COMMUNITY ENGAGEMENT :- Expenditure	6,954	11,902	15,907	4,005	0	4,005	74.8 %
1004 INC - Summer Activities	2,490	1,464	2,200	-736			66.5 %
1091 INC - Miscellaneous	94	0	0	0			0.0 %
1099 INC - Recharges etc	0	50	0	50			0.0 %
COMMUNITY ENGAGEMENT :- Income	2,583	1,514	2,200	-686			68.8 %
Net Expenditure over Income	4,371	10,388	13,707	3,319			

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
304	GROVE CORNER							
4001	Salaries	4,829	2,303	6,656	4,353		4,353	34.6 %
4002	Wages	4,188	2,240	6,001	3,761		3,761	37.3 %
4011	Rates	2,004	2,064	2,100	36		36	98.3 %
4012	Water	688	296	1,000	704		704	29.6 %
4014	Electricity	848	568	2,000	1,432		1,432	28.4 %
4015	Gas	4,031	256	3,000	2,744		2,744	8.5 %
4016	Cleaning	924	397	600	203		203	66.1 %
4021	Telephones/Data Links	1,086	507	1,000	493		493	50.7 %
4026	Insurance	0	0	200	200		200	0.0 %
4027	Licences etc	280	340	300	-40		-40	113.3 %
4032	Publicity / Marketing	695	227	300	73		73	75.8 %
4036	Maintenance Contracts	1,304	1,509	1,700	191		191	88.8 %
4038	Repairs & Maintenance	3,107	713	1,386	673		673	51.5 %
4040	Equipment/Tools Purchase	3,589	784	1,200	416		416	65.4 %
4066	Entertainment/Activities	528	0	1,000	1,000		1,000	0.0 %
4526	EXP - Heritage Lottery Fund	0	4,100	0	-4,100		-4,100	0.0 %
	GROVE CORNER :- Expenditure	28,101	16,306	28,443	12,137	0	12,137	57.3 %
1001	INC - Lettings/Facility Hire	1,751	2,327	1,200	1,127			193.9 %
1002	INC - Rent Receivable	6,800	5,950	6,800	-850			87.5 %
1026	INC - Heritage Lottery Fund	0	4,100	0	4,100			0.0 %
1091	INC - Miscellaneous	694	298	0	298			0.0 %
1099	INC - Recharges etc	150	0	0	0			0.0 %
	GROVE CORNER :- Income	9,395	12,675	8,000	4,675			158.4 %
	Net Expenditure over Income	18,706	3,631	20,443	16,812			
310	COMM S CAPITAL & PROJECTS							
4051	Loan Interest Payable	17,275	8,253	16,250	7,997		7,997	50.8 %
4052	Loan Capital Repaid	21,041	10,521	21,041	10,520		10,520	50.0 %
4714	Tfr to Christmas Lights Res	1,500	3,500	3,500	0		0	100.0 %
4720	Tfr to Tearooms Equipment Res	1,500	1,500	1,500	0		0	100.0 %
4724	Tfr to Building Maint Fund	50,373	50,373	50,373	0		0	100.0 %
4820	Tfr from Tearooms Equipment Re	-2,125	0	0	0		0	0.0 %
4923	Res Exp- New Equipment	2,125	0	0	0		0	0.0 %
	COMM S CAPITAL & PROJECTS :- Expenditure	91,689	74,147	92,664	18,517	0	18,517	80.0 %
	Net Expenditure over Income	91,689	74,147	92,664	18,517			

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
401	EVENTS PROGRAMME							
4001	Salaries	37,984	20,174	42,555	22,381		22,381	47.4 %
4002	Wages	3,928	1,926	3,750	1,824		1,824	51.4 %
4014	Electricity	476	192	600	408		408	32.1 %
4017	Waste Disposal/Skip Hire	6,000	5,100	8,000	2,900		2,900	63.8 %
4018	Security	0	98	0	-98		-98	0.0 %
4021	Telephones/Data Links	226	124	300	176		176	41.3 %
4032	Publicity / Marketing	4,992	2,420	6,000	3,580		3,580	40.3 %
4035	Cultural/National Event	9,119	8,406	8,000	-406		-406	105.1 %
4036	Maintenance Contracts	280	280	0	-280		-280	0.0 %
4038	Repairs & Maintenance	0	2,437	0	-2,437		-2,437	0.0 %
4040	Equipment/Tools Purchase	4,121	626	1,000	374		374	62.6 %
4055	External Contracts	2,215	1,420	3,143	1,723		1,723	45.2 %
4511	St Georges Day Event	4,166	-1	4,000	4,001		4,001	0.0 %
4512	Party in the Park	14,438	17,361	12,500	-4,861		-4,861	138.9 %
4513	Fireworks	12,244	0	18,000	18,000		18,000	0.0 %
4514	Christmas Carols	1,657	42	3,000	2,958		2,958	1.4 %
4518	Band Concerts	1,955	1,892	3,000	1,108		1,108	63.1 %
4522	Dunstable Live	8,967	8,771	9,000	229		229	97.5 %
4523	Proms In The Park	9,468	3,022	10,000	6,978		6,978	30.2 %
4524	Priory Pictures	9,848	13,422	12,000	-1,422		-1,422	111.9 %
4525	Beer Festival	14,183	0	0	0		0	0.0 %
	EVENTS PROGRAMME :- Expenditure	146,266	87,712	144,848	57,136	0	57,136	60.6 %
1025	INC - Beer Festival	14,624	0	0	0			0.0 %
1092	INC - Concessions	10,501	8,188	12,000	-3,812			68.2 %
1093	INC - Advertising/Sponsorship	6,000	3,000	0	3,000			0.0 %
	EVENTS PROGRAMME :- Income	31,125	11,188	12,000	-812			93.2 %
	Net Expenditure over Income	115,141	76,524	132,848	56,324			
402	PRIORY HOUSE							
4001	Salaries	104,598	56,738	120,819	64,081		64,081	47.0 %
4002	Wages	106,740	54,246	109,901	55,655		55,655	49.4 %
4011	Rates	20,317	20,445	20,500	55		55	99.7 %
4012	Water	2,923	295	2,500	2,205		2,205	11.8 %
4014	Electricity	10,453	3,200	11,500	8,300		8,300	27.8 %
4015	Gas	4,068	1,396	5,000	3,604		3,604	27.9 %
4016	Cleaning	7,933	4,133	8,500	4,367		4,367	48.6 %
4017	Waste Disposal/Skip Hire	1,581	555	1,400	845		845	39.7 %
4018	Security	0	30	0	-30		-30	0.0 %

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4020 Miscellaneous Expenses	2,357	902	2,000	1,098		1,098	45.1 %
4021 Telephones/Data Links	3,189	1,417	4,000	2,583		2,583	35.4 %
4027 Licences etc	1,389	2,512	1,400	-1,112		-1,112	179.4 %
4032 Publicity / Marketing	2,329	582	6,000	5,418		5,418	9.7 %
4036 Maintenance Contracts	11,429	6,591	13,500	6,909		6,909	48.8 %
4038 Repairs & Maintenance	17,682	3,673	7,500	3,827		3,827	49.0 %
4039 Equipment Hire	1,292	3,760	0	-3,760		-3,760	0.0 %
4040 Equipment/Tools Purchase	2,236	1,904	2,500	596		596	76.2 %
4059 Kitchen/Catering Expenses	5,160	2,680	5,000	2,320		2,320	53.6 %
4060 Bar & Catering Stock	34,736	19,333	38,000	18,667		18,667	50.9 %
4601 Retail Purchases	9,118	3,924	6,500	2,576		2,576	60.4 %
4602 Train Ticket Purchases	7,844	5,231	0	-5,231		-5,231	0.0 %
4611 Education/Events	4,099	3,249	5,000	1,751		1,751	65.0 %
4724 Tfr to Building Maint Fund	15,000	0	0	0		0	0.0 %
4727 Tfr to Priory House Fund	15,000	0	0	0		0	0.0 %
4824 Tfr from Building Maint Fund	-1,580	-1,480	0	1,480		1,480	0.0 %
4827 Tfr from P/House Exhib Fund	0	-1,549	0	1,549		1,549	0.0 %
4920 Res Exp- Priory House Buildin	0	1,480	0	-1,480		-1,480	0.0 %
4943 Res Exp- PH Exhib	0	1,549	0	-1,549		-1,549	0.0 %
PRIORY HOUSE :- Expenditure	389,894	196,797	371,520	174,723	0	174,723	53.0 %
1001 INC - Lettings/Facility Hire	2,027	765	1,500	-735			51.0 %
1002 INC - Rent Receivable	4,681	2,341	4,681	-2,341			50.0 %
1003 INC - Service Charges	1,850	1,054	1,471	-417			71.6 %
1030 INC - Retail Sales	16,949	4,971	13,500	-8,529			36.8 %
1032 INC - Bar & Catering Sales	112,834	68,794	125,000	-56,206			55.0 %
1091 INC - Miscellaneous	2	43	0	43			0.0 %
1092 INC - Concessions	69	68	0	68			0.0 %
1095 INC - Train Ticket Sales	7,482	5,805	1,500	4,305			387.0 %
1097 INC - Commission	3,064	1,839	3,000	-1,161			61.3 %
1099 INC - Recharges etc	0	3,441	0	3,441			0.0 %
PRIORY HOUSE :- Income	148,958	89,120	150,652	-61,532			59.2 %
Net Expenditure over Income	240,937	107,677	220,868	113,191			
405 TOWN CENTRE MANAGEMENT							
4014 Electricity	0	0	1,000	1,000		1,000	0.0 %
4032 Publicity / Marketing	5,805	5,319	6,500	1,181		1,181	81.8 %
4520 Christmas Lights	16,134	0	19,000	19,000		19,000	0.0 %
4714 Tfr to Christmas Lights Res	2,000	0	0	0		0	0.0 %
TOWN CENTRE MANAGEMENT :- Expenditure	23,939	5,319	26,500	21,181	0	21,181	20.1 %

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1099 INC - Recharges etc	208	0	0	0			0.0 %
TOWN CENTRE MANAGEMENT :- Income	208	0	0	0			
Net Expenditure over Income	23,731	5,319	26,500	21,181			
406 SPECIAL MARKETS							
4001 Salaries	16,456	0	0	0		0	0.0 %
4002 Wages	12,608	0	4,000	4,000		4,000	0.0 %
4011 Rates	6,912	-1,117	1,000	2,117		2,117	-111.7 %
4014 Electricity	-500	0	0	0		0	0.0 %
4017 Waste Disposal/Skip Hire	6,940	2,287	6,700	4,413		4,413	34.1 %
4021 Telephones/Data Links	430	126	0	-126		-126	0.0 %
4026 Insurance	203	0	0	0		0	0.0 %
4032 Publicity / Marketing	637	262	1,000	738		738	26.2 %
4038 Repairs & Maintenance	5	0	0	0		0	0.0 %
4040 Equipment/Tools Purchase	13,607	0	0	0		0	0.0 %
4055 External Contracts	4,664	735	0	-735		-735	0.0 %
SPECIAL MARKETS :- Expenditure	61,960	2,293	12,700	10,407	0	10,407	18.1 %
1011 INC - Hire of Stalls & Pitches	19,187	1,708	4,000	-2,292			42.7 %
1012 INC - Car Boot Rentals	3,507	0	0	0			0.0 %
1091 INC - Miscellaneous	200	280	0	280			0.0 %
SPECIAL MARKETS :- Income	22,894	1,988	4,000	-2,012			49.7 %
Net Expenditure over Income	39,067	305	8,700	8,395			
407 ASHTON SQUARE PUBLIC CONVENIEN							
4002 Wages	29,622	12,521	40,645	28,124		28,124	30.8 %
4016 Cleaning	0	546	1,800	1,254		1,254	30.3 %
4020 Miscellaneous Expenses	1,269	0	0	0		0	0.0 %
4021 Telephones/Data Links	125	65	200	135		135	32.3 %
4036 Maintenance Contracts	72	275	0	-275		-275	0.0 %
4038 Repairs & Maintenance	1,323	1,261	1,483	222		222	85.0 %
4040 Equipment/Tools Purchase	35	0	0	0		0	0.0 %
4055 External Contracts	0	463	0	-463		-463	0.0 %
ASHTON SQUARE PUBLIC CONVENIEN :- Expenditure	32,446	15,130	44,128	28,998	0	28,998	34.3 %
1024 INC - Maintenance	3,000	1,500	3,000	-1,500			50.0 %
ASHTON SQUARE PUBLIC CONVENIEN :- Income	3,000	1,500	3,000	-1,500			50.0 %
Net Expenditure over Income	29,446	13,630	41,128	27,498			
COMMUNITY SERVICES :- Expenditure	1,052,614	557,895	1,030,802	472,907	0	472,907	54.1 %
Income	243,679	133,608	200,770	-67,162			66.5 %
Net Expenditure over Income	808,934	424,287	830,032	405,745			

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>Whole Council Only</u>							
998	<u>PRECEPT & INTEREST</u>						
4096	Bank Charges	3,981	2,370	0	-2,370	-2,370	0.0 %
4739	Tfr to 3G Pitch Reserve	241	252	0	-252	-252	0.0 %
	PRECEPT & INTEREST :- Expenditure	4,222	2,622	0	-2,622	0	-2,622
1076	INC - Precept	2,178,736	2,219,034	2,219,034	0		100.0 %
1096	INC - Interest Receivable	1,340	1,579	3,000	-1,421		52.6 %
1911	Reserves Income General	241	252	0	252		0.0 %
	PRECEPT & INTEREST :- Income	2,180,318	2,220,865	2,222,034	-1,169		99.9 %
	Net Expenditure over Income	-2,176,096	-2,218,243	-2,222,034	-3,791		
	Whole Council Only :- Expenditure	4,222	2,622	0	-2,622	0	0.0 %
	Income	2,180,318	2,220,865	2,222,034	-1,169		99.9 %
	Net Expenditure over Income	-2,176,096	-2,218,243	-2,222,034	-3,791		

DUNSTABLE TOWN COUNCIL

Internal Audit outline programme (detail in hours)

	2018-19	2019-20	2020-21	2021-22	2022-23
Corporate Governance & Risk					
General Management Arrangements (incl. Review of Standing Orders, Financial Regulations, Policies & Procedures & Council minutes)	3	3	3	3	3
Assessment and Management of Risk, including insurance	2	2	2	2	2
Asset Management	1	1	1	1	1
		6	6	6	6
Expenditure					
Tendering/contracting and purchasing procedures	1	2	1	2	2
Approval and release of payments	4	4	4	4	4
Salaries & wages	4	3.5	4	3.5	4
Petty cash	1	0.5	1	.5	1
		10	10	10	11
Income					
Cash receipting & banking	2	3	2	3	2
Burial fee & associated income	2	-	2	-	2
Creasey Park – Sports hire. Bar and catering	5	3	3	2	4
Priory House – Shop sales and Tea Room catering	2	-	3	-	2
Tenancies: Priory House & Grove House	1	1	-	2	-
Allotments	-	2	-	2	-
Other miscellaneous income	1	3	2	2	1
		13	12	11	11
Accounting Arrangements					
Ledger & Cash books (incl. Bank reconciliations)	2	3	3	3	3
Budgetary Control & Reserves (incl. External funding on holding accounts)	2	2	2	2	2
Year-end Accounts / Annual Return	2	2	2	3	2
		6	7	8	7
Total hours		35	35	35	35
Total days		5	5	5	5

Dunstable Town Council

Internal Audit Report 2018-19: First Interim

Adrian Shepherd - Roberts

For Auditing Solutions Ltd

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to Dunstable Town Council since 2009.

This report sets out the work undertaken in relation to the 2018-19 financial year, during our visit on 3rd and 4th October 2018, together with the matters arising and recommendations for action, where appropriate.

Internal Audit Approach

In undertaking our review for the year to date, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are 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 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We are pleased to conclude that, in the areas examined to date, the Council continues to have effective systems in place that should help ensure that the detailed annual Statement of Accounts and Annual Return detail, as prepared by an external contractor, are free from material misstatement.

We ask that members consider the content of this report and acknowledge that the report has been reviewed by Council.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. To that end, we have: -

- Ensured that the financial ledger remains in balance at the present date;
- Ensured that the closing balances reported in the Statement of Accounts and certified Annual Return for 2017-18 have been correctly rolled forward as opening Omega balances for the current year;
- Checked to ensure that a comprehensive, meaningful and appropriate nominal coding schedule, together with cost centres remains in place;
- Checked and agreed transactions in the Council's main Current and Reserve account cashbooks to the relevant NatWest bank account statements for August 2018; and
- Checked detail on all active bank account reconciliations as at 31st August 2018 to ensure that no long-standing uncleared cheques or other anomalous entries exist and we can confirm that no such items have been identified.

Conclusions

We are pleased to report that no significant issues have been identified in this area of our review. We will undertake further work at future visits.

Review of Corporate Governance

Our objective is to ensure that the Council has robust corporate governance documentation and processes in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders 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. We have: -

- Commenced our review of the minutes of the Full Council and all Standing Committee meetings (with the exception of the Planning Sub Committee) to the present date to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist, also that no legal issues are in existence whereby the Council may either be considering or have taken decisions that might result in ultra vires expenditure being incurred; and
- Noted previously that the Council's extant Financial Regulations and Standing Orders were readopted in June 2016 by Finance and General Purposes Committee.

Conclusions

We are pleased to report that no issues have been identified in this area warranting further comment. We will undertake further work at future visits.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and 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;
- An official order has been raised for all purchases and service delivery where one would be expected;
- 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 have commenced our review of expenditure selecting a total sample of payments including those individually in excess of £7,500 plus a more random selection of cashbook transactions, irrespective of value, for the year to 31st August 2018 for compliance with the above criteria which totals £177,387 and equates to 22% of non-pay related payments.

Conclusions

No issues warranting formal recommendation have been identified from testing completed in this area, with all appropriate criteria duly met. We will undertake further work at future visits.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition. We note that: -

- Full Council reviewed and adopted its Corporate Governance Arrangements in June 2018, including those relating to Financial Risk Control; and
- The Council's primary insurance cover continues to be provided by Zurich and we have examined the schedule for the current year (to 31st March 2019) to ensure that appropriate cover is in place. Both Employer's and Public Liability stand at £10 million, Fidelity Guarantee cover at £2.5 million with Loss of Revenue / Business Interruption cover also in place at £285,000, all of which we consider adequately meets the needs of the Council at present.

Conclusions

No matters have been identified in this area at present warranting formal comment or recommendation.

Precept Determination and Budgetary Control

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount of the precept placed on the Unitary Authority, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

The Council will commence consideration of the 2019-20 budgetary requirements later this year and we shall consider the action taken and outcomes, together with the approved level of precept at a future visit.

We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

Conclusions

We have been advised that the Council are to formally consider and finalise its budget and precept requirements for 2019-20 later in the financial year. Consequently, we shall review this area further at our final visit, also examining the year's budget outturn, following up any significant variances and obtaining appropriate explanations: we shall also consider the appropriateness of retained reserves to meet the Council's ongoing revenue spending requirements and any development aspirations.

Review of Income

The Council continues to receive income from a wide variety of sources including the Allotments, Cemetery, Creasey Park, Specialist Markets, Priory House, Day Centre and Bank and deposit interest, etc.

In this area of our review process, we aim to ensure that all income due to the Council is identified, invoiced (where applicable) and recovered at the appropriate rate and within a reasonable time scale; also that it is banked promptly in accordance with the Council's Financial Regulations.

At this first interim visit we have reviewed the management controls and procedures for the bar and catering stock at Creasey Park. We have discussed the monitoring of stock held and bar and catering sales with the Manager at Creasey Park and Head of Finance & Support Services and subsequently revised control measures are to be implemented.

We have also reviewed the Sales Ledger, as at the 31st August 2018 and are pleased to report that no significant or long-standing debts are in existence.

We also note that the fees and charges will be reviewed at the time of the Annual Budget deliberations in accordance with the requirements of the approved Financial Regulations.

Conclusions

We are pleased to report that there are no areas that require recommendation identified in this area of our review, however, we have, as mentioned above, discussed the need for improved stock control and sales monitoring at Creasey Park. We will undertake further work in this area at future visits and extend our review to include the controls and management of the Cemetery.

Petty Cash Account

We are required, as part of the internal audit certification process on the Council's Annual Return to consider and comment upon the controls in place over the operation of petty cash accounts at the Council. Our aim in this area is therefore to ensure that appropriate controls are in place; that expenditure incurred is adequately supported by trade invoices or till receipts; that the expenditure is appropriate for the Council's requirements; that VAT has been separately identified for periodic recovery and that cheque reimbursements from the main cashbooks are properly recorded.

Petty cash accounts are operated at several locations: we have at this interim visit in October examined the procedures in place for the main petty cash account holding at Grove House, which is effectively operated on an Imprest basis with a float of £150. We have examined the relevant records comprising a hand-written daily ledger with a separate cashbook in the accounting software. Our test sample covered transactions for the period for September 2018 and are pleased to report that all were appropriately supported by a copy invoice or till receipt. We have also verified the physical cash holding with no issues arising. We have also checked the cash float held at Creasey Park with no issues arising.

We have also undertaken a sample check of Fuel Card payments and processes, examining the relevant statements and subsequent repayments by direct debit for July and August 2018.

Conclusions

We are pleased to report that no significant issues have been identified in this area of our review. We will extend our review process to include the credit cards at future visits.

Salaries and Wages

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 further revised from 1st April 2017 in relation to employee percentage bandings.

To meet that objective, we have examined the payroll procedures in place and the computations undertaken for the payments to staff in 2018-19 by reference to the September 2018 payroll documentation produced by the Council's bureau provider (Payroll Options Ltd

in Milton Keynes). At this interim visit we completed our review to include coverage in the following areas:

- Ensuring that the Council had applied the approved employee pay rates for the financial year:
- Checking to ensure that appropriate PAYE tax codes are being applied in 2018-19, following the government's budgetary changes effective from April 2018 and that tax is being deducted appropriately for a sample of employees;
- Ensured that PAYE, NIC and superannuation deductions have been made accurately and been paid over to HMRC in an accurate and timely manner; and
- Revised pension contribution bands have been applied correctly

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation.

Investments and Loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place and that the Council is obtaining the best rate of return on any such investments made and that interest earned is brought to account correctly and appropriately in the accounting records.

- As indicated in the first section of this report, we have reviewed and agreed detail of transactions on all accounts holding surplus funds for the year to date;
- We have examined the bank statements of Reserve account for the year to date, together with the CCLA Public Sector Deposit Fund and a National Westminster 6 month fixed term deposit; and
- We have checked and agreed the first half-yearly PWLB loan instalment repayments made in 2018-19 to the PWLB third party "notification / demand" notice as part of our above expenditure review and ensured that the balances are correctly recorded in the Annual Governance and Accountability Return.

Conclusions

We are pleased to record that no issues arise in this area. Further work will be undertaken at future visits.