

25th November 2024



You are summoned to attend a meeting of the Finance and Policy Committee at Thanet House, 58 London Road, Stroud, GL5 2AD on **2nd December 2024**, at **7.30pm** to conduct the following business.

A handwritten signature in black ink, appearing to read 'Helen Bojaniwska', is positioned above the printed name.

Helen Bojaniwska
Town Clerk

AGENDA

1. To receive apologies for absence
2. To receive declarations of interest or requests for dispensations
3. To answer questions from the public
4. To approve the minutes of the meeting of the Finance and Policy Committee on 23rd September 2024, previously circulated.
5. To receive a budget monitoring report to end 2024
6. To approve payments from September to October 2024
7. To note receipts from September to October 2024
8. To approve the bank reconciliation at the end of October 2024
9. To receive a verbal report from the Clerk for information only
10. To review updated internal control checks for recommendation to Council
11. To receive a verbal progress report on relocation to Locking Hill
12. To consider a draft budget for 2025-26 and reserves movements for recommendation to Council
13. To consider a consultation on the Local Government Pension Scheme (England and Wales): Fit for the future
14. To note preliminary results of a NALC survey on allowances for information only
15. To consider an updated draft Fraud policy for recommendation to Council
16. To receive the minutes of the meeting of the Lansdown Hall Working Group on 24th September 2024

Members are reminded that the Council has a general duty to consider the following matters in the exercise of any of its functions: Equal Opportunities (age, race, gender, sexual orientation, faith, marital status and disability); Crime and Disorder (Section 17); Health and Safety; and Human Rights.

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget report 31 October 2024

	<u>2023/24</u>		<u>2024/25</u>				<u>2025/26</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
101 CENTRAL SERVICES									
4001 STAFF COSTS	323,690	276,671	312,217	158,566	0	0	513,265	0	0
4006 CONFERENCE FEES	1,000	1,110	1,500	1,285	0	0	1,500	0	0
4008 STAFF TRAINING	4,795	8,649	4,120	6,786	0	0	10,000	0	0
4009 TRAVEL EXPENSES	1,000	615	1,000	381	0	0	500	0	0
4010 MISC STAFF COSTS	0	596	0	2,181	0	0	0	0	0
4014 PAYROLL FEES	0	714	750	390	0	0	800	0	0
4015 WASTE AND RECYCLING	400	334	400	253	0	0	0	0	0
4017 HEALTH,SAFETY,SECURITY	5,500	8,584	5,500	2,429	0	63	6,000	0	0
4019 CONSUMABLES	750	1,167	750	649	0	0	750	0	0
4021 TEL/POST/COMMUNICATIONS	3,500	6,128	2,000	4,549	0	0	5,000	0	0
4023 STATIONERY/OFFICE SUPPLIES	1,250	1,045	1,250	507	0	0	1,100	0	0
4024 SUBSCRIPTIONS/PUBLICATIONS	5,500	4,729	5,500	4,136	0	0	7,000	0	0
4026 INSURANCE	5,000	592	7,500	6,254	0	0	7,500	0	0
4027 PRINTING/PHOTOCOPYING	900	1,002	900	708	0	157	1,000	0	0
4029 OFFICE EQUIPMT - NOT COMPUTER	5,000	1,869	1,000	865	0	0	5,000	0	0
4030 RECRUITMENT ADVT'G	0	666	0	1,587	0	48	0	0	0
4033 COMPUTER/PHONE HARDWARE,MAINT	6,500	1,794	1,500	1,785	0	2,400	6,500	0	0
4034 HR support	1,350	3,144	1,350	1,501	0	0	1,500	0	0
4044 COMPUTER SOFTWARE/LICENCES	0	7,392	7,000	6,747	0	0	7,500	0	0
4055 ACCOUNTANCY SERVICES	2,300	1,254	2,300	235	0	121	2,500	0	0
4056 LEGAL EXPENSES	0	1,500	0	750	0	0	0	0	0
4057 AUDIT FEES	1,600	2,430	1,600	420	0	0	2,950	0	0
4106 ROOM HIRE	600	570	600	254	0	0	0	0	0
4166 Communications strategy	1,000	943	1,000	217	0	0	1,000	0	0

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Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget report 31 October 2024

		<u>2023/24</u>		<u>2024/25</u>				<u>2025/26</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4310	CIL REPAID	0	0	0	1,107	0	0	0	0	0
4998	TF FROM OTHER FUNDS	0	0	-3,330	0	0	0	0	0	0
4999	TF TO OTHER FUNDS	0	76,330	0	0	0	0	0	0	0
	Overhead Expenditure	371,635	409,826	356,407	204,542	0	2,789	581,365	0	0
	Movement to/(from) Gen Reserve	(371,635)	(409,826)	(356,407)	(204,542)	0		(581,365)		
102	<u>CIVIC ACTIVITIES</u>									
4099	CLLR'S TRAINING/EXPENSES	1,000	141	1,000	325	0	0	1,000	0	0
4111	MAYOR'S ALLOWANCE	1,500	1,768	1,500	67	0	0	1,500	0	0
4112	ELECTIONS	0	221	6,000	0	0	0	0	0	0
4116	PUBLICATIONS/WEBSITE ETC	5,000	4,576	5,000	2,189	0	0	5,000	0	0
4117	CIVIC AWARDS	750	249	750	870	0	0	900	0	0
4126	ENTERTAINMENT/HOSPITALITY	1,000	619	1,000	57	0	0	1,000	0	0
4166	Communications strategy	4,950	4,950	4,950	0	0	0	0	0	0
4998	TF FROM OTHER FUNDS	0	0	-4,000	0	0	0	0	0	0
4999	TF TO OTHER FUNDS	0	0	0	0	0	0	2,000	0	0
	Overhead Expenditure	14,200	12,523	16,200	3,508	0	0	11,400	0	0
	Movement to/(from) Gen Reserve	(14,200)	(12,523)	(16,200)	(3,508)	0		(11,400)		
103	<u>ARTS & CULTURE</u>									
4028	MILLON HOURS PROJECT	0	4,052	5,000	846	0	0	4,154	0	0
4118	ARTS AND CULTURE GRANTS FUND	11,000	6,750	11,000	1,500	0	0	8,000	0	0
4125	LANSDOWN HALL AND GALLERY	5,000	5,000	5,000	5,000	0	0	5,000	0	0
4127	ARTS & CULTURE STRATEGY	0	0	3,000	0	0	0	0	0	0
4224	Sub Rooms SLA	17,680	17,680	10,000	10,000	0	0	10,000	0	0

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Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget report 31 October 2024

		<u>2023/24</u>		<u>2024/25</u>				<u>2025/26</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4998	TF FROM OTHER FUNDS	0	-4,240	-3,600	0	0	0	-1,314	0	0
	Overhead Expenditure	33,680	29,242	30,400	17,346	0	0	25,840	0	0
	Movement to/(from) Gen Reserve	<u>(33,680)</u>	<u>(29,242)</u>	<u>(30,400)</u>	<u>(17,346)</u>	<u>0</u>		<u>(25,840)</u>		
104	<u>THANET HOUSE</u>									
4011	RATES	7,485	13,099	13,291	8,409	0	0	0	0	0
4018	UTILITIES	5,000	10,005	5,000	3,557	0	0	0	0	0
4036	PROPERTY MAINTENANCE	8,000	2,367	1,000	3,924	0	30	0	0	0
4056	LEGAL EXPENSES	0	4,295	0	3,120	0	1,246	0	0	0
4059	CONSULTANCY	4,000	3,305	2,500	275	0	0	0	0	0
4064	CARBON AUDITING/REDUCTION PROJ	8,000	0	34,509	0	0	0	0	0	0
4998	TF FROM OTHER FUNDS	0	-3,772	-28,765	0	0	0	0	0	0
	Overhead Expenditure	32,485	29,298	27,535	19,285	0	1,276	0	0	0
	Movement to/(from) Gen Reserve	<u>(32,485)</u>	<u>(29,298)</u>	<u>(27,535)</u>	<u>(19,285)</u>	<u>0</u>		<u>0</u>		
105	<u>INCOME</u>									
1002	WAYLEAVES	0	0	50	0	0	0	0	0	0
1006	S106 CONTRIBUTIONS	0	12,015	0	0	0	0	0	0	0
1009	CIL RECEIPTS	5,000	2,635	1,000	5,942	0	0	6,000	0	0
1028	Million Hours Grant	0	3,600	0	0	0	0	0	0	0
1074	Sale of assets	0	0	0	0	0	0	1,000	0	0
1076	SPONSORSHIP	0	5,000	0	0	0	0	0	0	0
1077	GRANTS RECEIVED	0	25,418	35,509	15,925	0	0	11,750	0	0
1087	GRANT - CDSO POST	0	20,000	0	40,000	0	0	0	0	0
1095	MISCELLANEOUS INCOME	1,000	4,079	4,000	1,924	0	0	4,000	0	0

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Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget report 31 October 2024

		<u>2023/24</u>		<u>2024/25</u>				<u>2025/26</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1100	STROUD DC CHAPEL STREET FUNDIN	0	3,000	0	0	0	0	0	0	0
1176	PRECEPT	868,188	868,188	966,355	966,355	0	0	1,092,546	0	0
1190	INTEREST RECEIVED	2,000	30,579	12,000	13,540	0	0	15,000	0	0
1900	Loan proceeds	0	0	0	553,556	0	0	0	0	0
1901	Locking Hill Bridging Finance	0	0	0	380,000	0	0	0	0	0
Total Income		876,188	974,515	1,018,914	1,977,243	0	0	1,130,296	0	0
4998	TF FROM OTHER FUNDS	0	0	-13,662	0	0	0	-59,378	0	0
4999	TF TO OTHER FUNDS	0	16,479	0	0	0	0	0	0	0
Overhead Expenditure		0	16,479	-13,662	0	0	0	-59,378	0	0
Movement to/(from) Gen Reserve		876,188	958,036	1,032,576	1,977,243	0		1,189,674		
107	COMMUNITY									
4001	STAFF COSTS	0	51,195	87,437	33,834	0	0	70,933	0	0
4060	SMALL GRANTS FUND	4,000	1,500	4,000	2,585	0	0	4,000	0	0
4063	WARD SPECIFIC PROJECTS	3,000	1,218	3,000	576	0	0	3,000	0	0
4067	FOOTPATH SURVEY	200	0	200	0	0	0	0	0	0
4080	CITIZENS ADVICE BUREAU SLA	5,000	5,000	5,000	5,000	0	0	5,000	0	0
4081	YOUTH PROJECTS	0	0	5,000	0	0	0	10,000	0	0
4084	MARAH TRUST SLA	5,000	5,000	5,000	5,000	0	0	5,000	0	0
4101	Community safety (incl CCTV)	3,000	18	3,000	3,380	0	1,787	5,000	0	0
4121	Allsorts SLA	3,000	3,000	3,000	3,000	0	0	3,000	0	0
4122	Gardening support SLA	2,000	2,208	1,750	1,524	0	226	1,750	0	0
4124	PLAY RANGERS	15,120	15,120	16,179	8,090	0	8,089	18,000	0	0
4139	HOMESTART SLA	3,000	3,000	3,000	3,000	0	0	3,000	0	0

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	<u>2023/24</u>		<u>2024/25</u>				<u>2025/26</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4146 COMMUNITY SUPPORT FUND	10,000	8,482	10,000	8,700	0	0	10,000	0	0
4160 Lilian Faithfull Care SLA	3,000	3,000	0	0	0	0	0	0	0
4171 Emergency Community Fund	0	5,428	0	0	0	0	0	0	0
4172 Comm Dev fund use by CDOfficer	500	616	2,000	376	0	0	2,000	0	0
4229 Paganhill Community Group	3,000	3,000	3,000	0	0	0	3,000	0	0
4230 Cost Of Living Support	5,000	1,520	5,000	2,559	0	0	5,000	0	0
4998 TF FROM OTHER FUNDS	0	0	-2,500	0	0	0	0	0	0
4999 TF TO OTHER FUNDS	0	8,518	5,000	0	0	0	5,000	0	0
Overhead Expenditure	64,820	117,823	159,066	77,624	0	10,102	153,683	0	0
Movement to/(from) Gen Reserve	(64,820)	(117,823)	(159,066)	(77,624)	0		(153,683)		
108 REGENERATION									
4028 MILLON HOURS PROJECT	0	188	0	0	0	0	0	0	0
4042 EQUIPMENT MAINTENANCE	700	0	1,000	675	0	0	1,000	0	0
4115 CHRISTMAS LIGHTS	6,000	5,611	6,000	310	0	0	7,000	0	0
4128 TOWN CENTRE PROJECTS/CLEANLINE	3,000	282	5,000	1,639	0	1,000	6,000	0	0
4129 Wallbridge Project	0	0	0	0	0	0	4,994	0	0
4216 NDP Working group projects	5,000	215	20,000	0	0	0	0	0	0
4217 NDP Review	0	512	0	0	0	0	0	0	0
4223 GOLDEN VALLEY PROJECT	20	17	18	13,844	0	0	0	0	0
4225 Pollution Monitoring	750	898	1,000	320	0	0	1,000	0	0
4228 BUS SHELTERS	15,000	0	15,000	0	0	0	22,425	0	0
4231 Real time passenger informatio	10,000	0	10,000	0	0	14,000	15,000	0	0
4232 Walking and Cycling projects	0	4,000	10,000	0	0	1,200	20,000	0	0
4311 Street furniture	0	0	0	0	0	0	25,000	0	0

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Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget report 31 October 2024

		<u>2023/24</u>		<u>2024/25</u>				<u>2025/26</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4312	Signage and wayfinding	0	0	0	0	0	0	12,000	0	0
4998	TF FROM OTHER FUNDS	0	-726	-64,000	0	0	0	-91,958	0	0
Overhead Expenditure		40,470	10,998	4,018	16,787	0	16,200	22,461	0	0
Movement to/(from) Gen Reserve		<u>(40,470)</u>	<u>(10,998)</u>	<u>(4,018)</u>	<u>(16,787)</u>	<u>0</u>		<u>(22,461)</u>		
109	<u>LANSDOWN HALL</u>									
4017	HEALTH,SAFETY,SECURITY	200	200	250	250	0	0	250	0	0
4026	INSURANCE	592	1,457	2,186	2,917	0	0	3,000	0	0
4142	LANSDOWN HALL-LOAN REPAYMENTS	19,763	19,763	19,763	9,881	0	0	19,763	0	0
4143	LANSDOWN HALL - FEES	0	4,927	6,251	385	0	570	5,101	0	0
4144	LANSDOWN HALL - WORKS	0	23,255	10,000	1,615	0	8,930	12,000	0	0
4178	BG Lighting works	0	27,922	0	0	0	0	0	0	0
4998	TF FROM OTHER FUNDS	0	-46,103	-16,251	0	0	0	-17,101	0	0
Overhead Expenditure		20,555	31,420	22,199	15,048	0	9,500	23,013	0	0
Movement to/(from) Gen Reserve		<u>(20,555)</u>	<u>(31,420)</u>	<u>(22,199)</u>	<u>(15,048)</u>	<u>0</u>		<u>(23,013)</u>		
110	<u>SUBSCRIPTION ROOMS</u>									
4017	HEALTH,SAFETY,SECURITY	200	200	250	250	0	0	250	0	0
4026	INSURANCE	1,457	4,869	7,304	8,519	0	0	9,000	0	0
4059	CONSULTANCY	0	1,100	5,000	5,000	0	0	5,000	0	0
4165	SUB ROOMS BUILDING WORKS	0	2,043	0	495	0	0	0	0	0
Overhead Expenditure		1,657	8,212	12,554	14,264	0	0	14,250	0	0
Movement to/(from) Gen Reserve		<u>(1,657)</u>	<u>(8,212)</u>	<u>(12,554)</u>	<u>(14,264)</u>	<u>0</u>		<u>(14,250)</u>		
111	<u>RELOCATION</u>									

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	<u>2023/24</u>		<u>2024/25</u>				<u>2025/26</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4017 HEALTH,SAFETY,SECURITY	0	0	0	4,807	0	1,954	0	0	0
4029 OFFICE EQUIPMT - NOT COMPUTER	0	0	4,000	0	0	0	0	0	0
4033 COMPUTER/PHONE HARDWARE,MAINT	0	0	5,000	0	0	0	0	0	0
4300 Relocation consultancy	0	0	0	23,298	0	13,304	0	0	0
4301 Relocation works	0	0	108,326	7,146	0	1,868	346,798	0	0
4302 Relocation fees	0	0	0	2,270	0	0	30,000	0	0
4303 Relocation legal fees	0	0	0	6,395	0	0	0	0	0
4304 Property purchase	0	0	0	530,310	0	0	0	0	0
4306 Removal costs	0	0	0	1,235	0	650	0	0	0
4308 Locking Hill bridging finance	0	0	0	380,000	0	0	0	0	0
4998 TF FROM OTHER FUNDS	0	0	0	0	0	0	-376,798	0	0
Overhead Expenditure	0	0	117,326	955,461	0	17,776	0	0	0
Movement to/(from) Gen Reserve	0	0	(117,326)	(955,461)	0		0		
112 LOCKING HILL OPERATIONAL COSTS									
4017 HEALTH,SAFETY,SECURITY	0	0	0	0	0	1,880	0	0	0
4036 PROPERTY MAINTENANCE	0	0	0	0	0	0	5,000	0	0
4313 Locking Hill loan repayments	0	0	0	0	0	0	40,165	0	0
4411 LH Rates	0	0	0	1,452	0	0	7,631	0	0
4417 LH H&S costs	0	0	0	691	0	0	3,000	0	0
4418 LH Utilities	0	0	0	781	0	0	12,000	0	0
4426 LH Insurance	0	0	0	933	0	0	1,200	0	0
Overhead Expenditure	0	0	0	3,856	0	1,880	68,996	0	0
Movement to/(from) Gen Reserve	0	0	0	(3,856)	0		(68,996)		
316 DEPOT & OVERHEADS									

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		<u>2023/24</u>		<u>2024/25</u>				<u>2025/26</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1002	WAYLEAVES	0	41	0	0	0	0	50	0	0
1095	MISCELLANEOUS INCOME	0	1	0	0	0	0	0	0	0
1101	CEMETERY INCOME	35,000	40,719	25,000	22,682	0	0	33,000	0	0
Total Income		35,000	40,761	25,000	22,682	0	0	33,050	0	0
4001	STAFF COSTS	140,807	127,740	139,042	76,441	0	0	176,147	0	0
4008	STAFF TRAINING	2,500	4,887	2,910	1,084	0	0	3,000	0	0
4009	TRAVEL EXPENSES	350	0	350	0	0	0	350	0	0
4010	MISC STAFF COSTS	0	0	0	96	0	0	0	0	0
4011	RATES	9,149	10,838	10,679	7,823	0	0	7,485	0	0
4013	RENT	11,000	11,500	8,625	8,625	0	0	0	0	0
4017	HEALTH,SAFETY,SECURITY	3,300	6,302	4,000	1,889	0	13	4,000	0	0
4018	UTILITIES	3,000	2,674	3,000	1,350	0	0	2,000	0	0
4019	CONSUMABLES	825	143	500	75	0	0	500	0	0
4021	TEL/POST/COMMUNICATIONS	0	-257	1,500	0	0	0	0	0	0
4026	INSURANCE	2,200	2,239	4,000	2,732	0	0	3,000	0	0
4030	RECRUITMENT ADVT'G	0	0	0	249	0	0	0	0	0
4037	SITE MATERIALS	2,500	3,506	2,000	1,133	0	0	4,000	0	0
4039	SMALL TOOLS & EQUIP.	1,200	1,649	1,200	538	0	0	1,200	0	0
4041	EQUIPMENT HIRE	500	363	500	0	0	0	500	0	0
4042	EQUIPMENT MAINTENANCE	1,650	392	1,750	236	0	0	2,000	0	0
4043	FUEL & OIL	1,650	1,843	2,000	811	0	0	2,000	0	0
4045	VEHICLE LEASE	330	0	330	0	0	0	0	0	0
4046	VEHICLE MAINT/MOT/TAX	3,850	4,408	4,000	1,492	0	0	4,500	0	0
4047	PLANTING	11,000	10,658	12,000	9,975	0	0	12,500	0	0

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		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4056	LEGAL EXPENSES	0	683	0	0	0	0	0	0	0
4069	CONTRACTED GRASS MAINTENANCE	12,500	7,985	4,000	3,315	0	0	10,000	0	0
4071	CONTRACTED INFRAS. REPAIRS	15,000	8,026	5,000	1,591	0	115	15,000	0	0
4072	CONTRACTED GRAVE DIGGING	16,500	21,560	15,000	13,090	0	0	15,000	0	0
4073	CONTRACTED WASTE MANAGEMENT	10,120	7,281	11,000	7,530	0	0	11,550	0	0
4074	CONTRACTED PLAY EQUIP WORKS	31,087	44,275	40,000	541	0	0	18,000	0	0
4076	CONTRACTED TREE WORKS/REPORTS	6,500	7,638	5,000	2,500	0	0	5,000	0	0
4078	ENVIRONMENT PROJECTS	74,820	28,442	34,000	0	0	0	29,500	0	0
4085	LARGE TOOLS AND EQUIPMENT	0	0	0	0	0	0	3,000	0	0
4089	STROUD VALLEYS PROJECT PROJECT	500	0	500	0	0	0	500	0	0
4091	STROUD NATURE SLA	2,000	2,000	0	0	0	0	0	0	0
4094	COMMUNITY ENGAGEMENT	1,800	278	1,000	17	0	0	1,000	0	0
4164	C Reduction/Biodiversity fund	10,000	3,000	5,000	2,575	0	0	7,500	0	0
4167	LOAN REPAYMENTS - WALLS PROJEC	15,484	15,485	15,485	7,743	0	0	15,485	0	0
4168	ERB buy back	0	0	0	300	0	0	0	0	0
4201	GRAFFITTI REMOVAL/VANDALISM	500	727	500	13	0	0	500	0	0
4202	Contingencies/liabilities (ENV	4,000	0	4,000	0	0	0	4,000	0	0
4998	TF FROM OTHER FUNDS	0	0	-35,000	0	0	0	-47,500	0	0
4999	TF TO OTHER FUNDS	0	10,690	5,000	0	0	0	5,000	0	0
	Overhead Expenditure	396,622	346,955	308,871	153,764	0	128	316,717	0	0
	Movement to/(from) Gen Reserve	(361,622)	(306,194)	(283,871)	(131,082)	0		(283,667)		
503	PLANNING CONSULTATIONS									
4056	LEGAL EXPENSES	0	1,500	0	0	0	0	0	0	0
4059	CONSULTANCY	0	6	0	12	0	0	0	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 7)

Note: Budget report 31 October 2024

		<u>2023/24</u>		<u>2024/25</u>			<u>2025/26</u>			
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4136	ROAD SAFETY	3,000	678	3,000	57	0	110	5,000	0	0
4998	TF FROM OTHER FUNDS	0	-678	0	0	0	0	0	0	0
	Overhead Expenditure	3,000	1,506	3,000	69	0	110	5,000	0	0
	Movement to/(from) Gen Reserve	(3,000)	(1,506)	(3,000)	(69)	0		(5,000)		
	Total Budget Income	911,188	1,015,276	1,043,914	1,999,925	0	0	1,163,346	0	0
	Expenditure	979,124	1,014,282	1,043,914	1,481,556	0	59,760	1,163,347	0	0
	Movement to/(from) Gen Reserve	(67,936)	994	0	518,369	0		(1)		

All Payments September 2024

Date Paid	Payee Name	Reference	Amount Paid	Transaction Detail
02/09/2024	Water Plus - cemetery standtap	3924	£1.95	Purchase Ledger DDR Payment
02/09/2024	Water Plus - Libbys Drive 7000	867	£19.27	Purchase Ledger DDR Payment
02/09/2024	Water Plus - Thanet House 0152	1632	£46.00	Purchase Ledger DDR Payment
02/09/2024	SDC	DD	£480.00	SDC rates 58a-b
02/09/2024	Indeed Ireland Operations Ltd	6919	£314.30	Job advert
02/09/2024	Squarespace Ireland Ltd	9984	£204.00	Website subscription
03/09/2024	The Webworks Computer Sales an	2024	£10.00	USB splitter
04/09/2024	REDACTED	FPO	£40.00	Expenses
04/09/2024	Chalford Building Supplies Ltd	6109	£18.72	Bricks
04/09/2024	Down to Earth Stroud	724	£422.40	Gardening
04/09/2024	Easy Window Cleaning	2584	£36.00	Window cleaning
04/09/2024	Extended Works Ltd	2	£4,628.26	Design work
04/09/2024	Fleet Solicitors LLP	3041A	£2,304.00	Counsel fees
04/09/2024	GLOUCESTERSHIRE COUNTY	2956	£16,612.49	Feasibility study
04/09/2024	Ianto Doyle	05LH	£1,180.00	Bar area chair store
04/09/2024	The Management Centre	2132	£432.00	Training LB
04/09/2024	McCarthy Marland Recycling Ltd	3139	£351.54	Skip exchange
04/09/2024	Morelock Signs Ltd	7963	£53.76	Sign
04/09/2024	NALC	389	£39.22	Devolution local governance KM
04/09/2024	Plugtest Ltd	2133	£234.00	Pat competent course
04/09/2024	Premier Paper Group Ltd	3832	£134.58	Paper
04/09/2024	Primary Water Solutions Ltd	3128	£300.00	Water sampling
04/09/2024	The Salvation Army	1541	£270.00	Hall hire community cafe
04/09/2024	Stroud Alarms Fire and Securit	9546	£78.00	Intruder alarm
04/09/2024	NALC	5109	£39.22	Quest for devolution HB
05/09/2024	Land Registry	7248	£3.00	Title register
09/09/2024	PWLB	DD	£7,742.53	Loan repayment
09/09/2024	Allstar Business Solutions Ltd	2129	£161.10	Fuel
09/09/2024	Land Registry	2326	£6.00	Title register and plan
09/09/2024	Stroud District Council	2743	£120.00	Pre-application advice
10/09/2024	Master Cobbler	1883	£5.99	Key
11/09/2024	Waitrose & Partners	941	£18.65	Consumables
12/09/2024	TOWN CLERK IMPREST	Top Up SD	£1,000.00	Top up Clerk's Account
12/09/2024	Samsung UK Store	3327	£43.29	Cable and travel adapter
13/09/2024	Payroll	DD	£22,661.35	Payroll September
13/09/2024	The Wipe Shop	8495	£41.97	Centrefeed hand towel
13/09/2024	Midcounties Co-operative	2943	£4.20	Consumables
16/09/2024	SDC	DD	£1,117.00	SDC rates cemetery and depot
17/09/2024	Tesco	6945	£24.00	Batteries and bags
19/09/2024	HMRC	FPO	£5,957.91	PAY/NIC September
19/09/2024	REDACTED	FPO	£50.94	Supplies for community cafe
19/09/2024	Alan Price	1394	£3,080.00	Grave digging
19/09/2024	Extended Works Ltd	3	£7,650.00	Locking Hill needs and options
19/09/2024	GAPTC	580	£135.00	Climate and better councillor
19/09/2024	JAMES & OWEN LTD	522	£2.99	Stationery
19/09/2024	NALC	2369	£39.22	Empowering young people LB
19/09/2024	Nurture Development	3967	£364.00	ABCD course NM
19/09/2024	LGPS	DD	£7,032.16	Pension contribution
19/09/2024	Renault Finance	5152	£30.00	Battery hire

Date Paid	Payee Name	Reference	Amount Paid	Transaction Detail
19/09/2024	Stroud Bookshop	5308	£84.95	Brene Brown books
20/09/2024	Stroud Book Festival	FPO	£1,500.00	Grant
20/09/2024	Pipercom Ltd	2416	£1,821.35	IT services
20/09/2024	Principal Hygiene	8936	£96.30	Feminine hygiene unit
20/09/2024	Smiths (Gloucester) Ltd	3649	£18.60	Recycling
20/09/2024	Stroud Alarms Fire and Securit	14	£1,381.36	Extinguishers
20/09/2024	Thirsty Work Ltd	2560	£7.80	Water rental charges
20/09/2024	T.W.HAWKINS & SONS	3517	£605.70	Mowing Uplands
20/09/2024	Ecotricity - Lobby - 10190574	6782	£32.24	Electricity
20/09/2024	Ecotricity - Flat A - 10191020	6921	£52.68	Electricity
20/09/2024	Ecotricity - Flat B - 10152716	7002	£46.42	Electricity
20/09/2024	Ecotricity - Libbys Drive 1014	9391	£33.62	Electricity
20/09/2024	Ecotricity - Office - 10153686	7189	£228.62	Electricity
20/09/2024	Ecotricity - Locking Hill Gas	6494	£5.67	Gas
20/09/2024	Ecotricity - Locking Hill Elec	6491	£41.22	Electricity
20/09/2024	The Webworks Computer Sales an	2024	£8.00	Gel mouse pad
23/09/2024	SDC	DD	£720.00	SDC rates Thanet House
23/09/2024	SDC	DD	£725.07	SDC rates Locking Hill
23/09/2024	Microsoft Ireland Operations L	S2G	£66.85	Monthly subscription
23/09/2024	Microsoft Ireland Operations L	S2H	£174.63	Monthly subscription
23/09/2024	Microsoft Ireland Operations L	S4R	£123.48	Monthly subscription
23/09/2024	HHGL Limited	768	£9.00	Site materials
24/09/2024	Superdrug Stores plc	3952	£20.00	Flowflex x12
25/09/2024	Storytel Audiobooks USA LLC	67L	£7.99	1 month subscription
25/09/2024	Storytel Audiobooks USA LLC	7EN	£7.99	1 month subscription
25/09/2024	NALC	7489	£39.22	Mastering emergency planning
25/09/2024	Samsung UK Store	30	£174.99	Galaxy A15
27/09/2024	Konica Minolta Business Soluti	160	£454.13	Photocopier
27/09/2024	Lister Unified Communications	3377	£242.82	Mobile phones
27/09/2024	Tesco	6957	£2.25	Coffee
30/09/2024	SGW Payroll Ltd.	7963	£63.30	Payroll month 6

All Payments October 2024

Date Paid	Payee Name	Reference	Amount Paid	Transaction Detail
01/10/2024	Water Plus - cemetery standtap	3924	£1.95	Purchase Ledger DDR Payment
01/10/2024	Water Plus - Libbys Drive 7000	867	£19.27	Purchase Ledger DDR Payment
01/10/2024	Water Plus - Thanet House 0152	1632	£46.00	Purchase Ledger DDR Payment
01/10/2024	SDC	DD	£480.00	SDC rates 58a-b
02/10/2024	Indeed Ireland Operations Ltd	8348	£7.18	Job advert
03/10/2024	Laptop Power Supply Shop	5901	£62.97	Power supply chargers
04/10/2024	Waitrose & Partners	3961	£5.80	Coffee and newspaper
04/10/2024	Car Smart	539	£28.00	Seat belt
07/10/2024	Ecotricity - Gas Thanet 101976	429	£20.35	Gas
07/10/2024	Allstar Business Solutions Ltd	4142	£63.41	Fuel
08/10/2024	Argos	433	£8.00	Inner tube
08/10/2024	Royal British Legion Poppy Sho	374	£50.00	Poppy wreaths
09/10/2024	Stroud Bookshop	6667	£33.98	Dare to Lead books
10/10/2024	TOWN CLERK IMPREST	Top up SD	£1,000.00	Top up Clerk's Account
10/10/2024	Creative Sustainability	FPO	£2,575.00	Grant
10/10/2024	HMRC	FPO	£7,843.41	PAY/NIC October
10/10/2024	REDACTED	FPO	£27.10	Expenses
10/10/2024	REDACTED	FPO	£90.52	Expenses
10/10/2024	Alan Price	1408	£2,310.00	Grave digging
10/10/2024	BrightHR England	4672	£362.88	Software
10/10/2024	Colors	665	£1,200.00	Planting water and maintenance
10/10/2024	Cotswold Flame	35	£90.00	Call out - boiler
10/10/2024	DCK Accounting Solutions Ltd	1490	£282.00	VAT partial exemption calc
10/10/2024	Extended Works Ltd	004	£4,628.26	Stage 3+ architectural
10/10/2024	Nailsworth Garden Machinery	5886	£98.28	Various
10/10/2024	Mrs Patricia Phipps	RENT	£2,875.00	Rent
10/10/2024	Somerset County Council	3314	£192.00	Nox tube analysis
10/10/2024	Thrupp Tyre Company Ltd.	6385	£24.00	Puncture repair
10/10/2024	TotalEnergies Gas & Power	7655	£178.37	Electricity
10/10/2024	Wheatley Printers Ltd.	1347	£126.00	Banner
10/10/2024	Fone Revive	1380	£20.00	Phone case
15/10/2024	SDC	DD	£1,117.00	SDC rates cemetery and depot
15/10/2024	Payroll	DD	£26,117.53	Payroll October
15/10/2024	Lloyds Bank	PAY	£250,000.00	Fixed term deposit
15/10/2024	The Stationery Office Ltd	7152	£16.43	HSE poster
16/10/2024	Water Plus - Park Gardens 0322	2076	£12.34	Water
17/10/2024	LinkedIn Ireland Unlimited Com	6394	£78.00	Job advert comms and eng
17/10/2024	The Webworks Computer Sales an	2024	£11.00	Keyboard
18/10/2024	LGPS	DD	£7,636.59	Pension contribution
18/10/2024	Canva Pty Ltd	7241	£477.99	Subscription
21/10/2024	Ecotricity - Gas Thanet 101976	2467	£27.12	Gas
21/10/2024	Ecotricity - Lobby - 10190574	2398	£32.21	Electricity
21/10/2024	Ecotricity - Flat A - 10191020	2528	£102.56	Electricity
21/10/2024	Ecotricity - Flat B - 10152716	2617	£49.02	Electricity

Date Paid	Payee Name	Reference	Amount Paid	Transaction Detail
21/10/2024	Ecotricity - Libbys Drive 1014	2667	£148.22	Electricity
21/10/2024	Ecotricity - Office - 10153686	2815	£209.32	Electricity
21/10/2024	Ecotricity - Locking Hill Elec	1948	£145.13	Electricity
21/10/2024	Ecotricity - Locking Hill Gas	1956	£23.02	Gas
21/10/2024	Renault Finance	5152	£30.00	battery hire
21/10/2024	Zoro UK Ltd	2182	£25.77	Hose reducer
22/10/2024	Water Plus - Locking Hill 7004	3242	£294.38	Water
22/10/2024	SDC	DD	£720.00	SDC rates Thanet House
22/10/2024	SDC	DD	£727.00	SDC rates Locking Hill
22/10/2024	Microsoft Ireland Operations L	5R4	£148.32	Standard subscription
22/10/2024	Microsoft Ireland Operations L	5WF	£123.48	Basic subscription
22/10/2024	The Plastic Card Factory	130	£41.21	ID cards
23/10/2024	TOWN CLERK IMPREST	Top Up SD	£500.00	Top up Clerk's account
23/10/2024	Microsoft Ireland Operations L	TES	£29.64	Project plan 3
23/10/2024	Microsoft Ireland Operations L	5R3	£64.94	Defender subscription
24/10/2024	Lister Unified Communications	4471	£242.82	Moblie phones
24/10/2024	Creative Sustainability CIC	3976	£14.00	Tyre and inner tube bike
28/10/2024	REDACTED	FPO	£9.60	Expenses
28/10/2024	HMRC	FPO	£7,843.41	PAY/NIC October 2024
28/10/2024	REDACTED	FPO	£31.66	Community cafe supplies
28/10/2024	REDACTED	FPO	£300.00	Grave return
28/10/2024	GB Sport & Leisure UK Ltd.	6030	£157.20	Curve large flat seat
28/10/2024	Hattie Nicholson	4	£120.00	Newsletter autum edition
28/10/2024	HHGL Limited	4000	£20.00	Torch
28/10/2024	JAMES & OWEN LTD	591	£132.37	Stationery
28/10/2024	Lansdown Road Motors Ltd	6240	£821.43	Replaced heater resistor
28/10/2024	McCarthy Marland Recycling Ltd	6924	£316.50	Skip exchange
28/10/2024	Pipercom Ltd	2468	£817.60	IT services
28/10/2024	Play Gloucestershire	352	£4,044.84	After school play sessions
28/10/2024	Police and Crime Commissioner	6426	£57.25	Community sessions
28/10/2024	Primary Water Solutions Ltd	3376	£624.00	Leginella risk assessment
28/10/2024	SLCC Enterprises Ltd	797	£312.00	Innovation KM
28/10/2024	Smiths (Gloucester) Ltd	9560	£18.00	Recycling
28/10/2024	Stroud Electrical Services (UK	1700	£2,704.80	Supply and install EV charger
28/10/2024	TEK Fencing Ltd	138	£986.40	Fencing
28/10/2024	Thirsty Work Ltd	8640	£43.20	Bottled water
28/10/2024	Travis Perkins Trading Co Ltd	1161	£43.80	Concrete and pick
28/10/2024	UK Landscapes Ltd	4653	£929.22	Grass cutting cemetery
28/10/2024	SGW Payroll Ltd.	9982	£33.60	Payroll month 7
31/10/2024	Post Office Ltd	977	£337.50	Stamps

September 2024 Receipts

Date	Cash Received from	Receipt Description	Receipt Total
03/09/2024	CCLA	Interest received	£1,392.75
04/09/2024	CCLA	Interest received	£55.17
09/09/2024	Lloyds Bank	Interest received	£208.65
25/09/2024	McLarens UK	Insurance payout	£768.98
05/09/2024	REDACTED	Proof of life non resident	£12.00
03/09/2024	Sales Recpts Page 262	Cemetery income	£118.00
03/09/2024	Sales Recpts Page 263	Cemetery income	£46.00
09/09/2024	Sales Recpts Page 264	Cemetery income	£46.00
09/09/2024	Sales Recpts Page 265	Cemetery income	£508.00
12/09/2024	Sales Recpts Page 266	Cemetery income	£238.00
12/09/2024	Sales Recpts Page 267	Cemetery income	£118.00
12/09/2024	Sales Recpts Page 268	Reimburse council training not attended	£90.00
18/09/2024	Sales Recpts Page 269	Cemetery income	£1,016.00
27/09/2024	Sales Recpts Page 270	Cemetery income	£46.00
30/09/2024	Sales Recpts Page 271	Cemetery income	£238.00
30/09/2024	Sales Recpts Page 272	Cemetery income	£46.00
26/09/2024	SDC	50% Precept	£483,177.50

October 2024 Receipts

Date	Cash Received from	Receipt Description	Receipt Total
02/10/2024	CCLA	Interest received	£1,642.26
09/10/2024	Lloyds Bank	Interest received	£473.59
14/10/2024	RMG Ltd	FSC Misc 25774000	£40.00
04/10/2024	Sales Recpts Page 273	Cemetery income	£46.00
08/10/2024	Sales Recpts Page 274	Cemetery income	£65.00
09/10/2024	Sales Recpts Page 275	Cemetery income	£1,138.00
10/10/2024	Sales Recpts Page 276	Cemetery income	£238.00
18/10/2024	Sales Recpts Page 277	Cemetery income	£1,016.00
18/10/2024	Sales Recpts Page 278	Cemetery income	£455.00
14/10/2024	SDC	CIL October	£2,768.23
31/10/2024	SDC	Cost of Living Outreach	£20,000.00

**Bank Reconciliation Statement as at 31/10/2024
for Cashbook 2 - TOWN CLERK IMPREST ACCOUNT**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Clerk's A/C	31/10/2024		465.89
			<u>465.89</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			465.89
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			465.89
		Balance per Cash Book is :-	465.89
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

TOWN CLERK IMPREST ACCOUNT

For Month No: 7

Receipts for Month 7

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		550.10					550.10	
	Banked 10/10/2024	1,000.00						
Top up SD	CURRENT/DEPOSIT ACCOUNT	1,000.00			201		1,000.00	Top up Clerk's Account
	Banked 23/10/2024	500.00						
Top Up SD	CURRENT/DEPOSIT ACCOUNT	500.00			201		500.00	Top up Clerk's account
Total Receipts for Month		1,500.00	0.00	0.00			1,500.00	
Cashbook Totals		2,050.10	0.00	0.00			2,050.10	

TOWN CLERK IMPREST ACCOUNT

For Month No: 7

Payments for Month 7

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
02/10/2024	Indeed Ireland Operations Ltd	8348	7.18	7.18		501			Job advert
03/10/2024	Laptop Power Supply Shop	5901	62.97	62.97		501			Power supply chargers
04/10/2024	Waitrose & Partners	3961	5.80	5.80		501			Coffee and newspaper
04/10/2024	Car Smart	0539	28.00	28.00		501			Seat belt
08/10/2024	Argos	0433	8.00	8.00		501			Inner tube
08/10/2024	Royal British Legion Poppy Sho	0374	50.00	50.00		501			Poppy wreaths
09/10/2024	Stroud Bookshop	6667	33.98	33.98		501			Dare to Lead books
10/10/2024	Fone Revive	1380	20.00	20.00		501			Phone case
15/10/2024	The Stationery Office Ltd	7152	16.43	16.43		501			HSE poster
17/10/2024	LinkedIn Ireland Unlimited Com	6394	78.00	78.00		501			Job advert comms and eng
17/10/2024	The Webworks Computer Sales an	2024	11.00	11.00		501			Keyboard
18/10/2024	Canva Pty Ltd	7241	477.99	477.99		501			Subscription
21/10/2024	Zoro UK Ltd	2182	25.77	25.77		501			Hose reducer
22/10/2024	Microsoft Ireland Operations L	5R4	148.32	148.32		501			Standard subscription
22/10/2024	Microsoft Ireland Operations L	5WF	123.48	123.48		501			Basic subscription
22/10/2024	The Plastic Card Factory	0130	41.21	41.21		501			ID cards
23/10/2024	Microsoft Ireland Operations L	TES	29.64	29.64		501			Project plan 3
23/10/2024	Microsoft Ireland Operations L	5R3	64.94	64.94		501			Defender subscription
24/10/2024	Creative Sustainability CIC	3976	14.00	14.00		501			Tyre and inner tube bike
31/10/2024	Post Office Ltd	0977	337.50	337.50		501			Stamps
Total Payments for Month			1,584.21	1,584.21	0.00			0.00	
Balance Carried Fwd			465.89						
Cashbook Totals			2,050.10	1,584.21	0.00			465.89	

**Bank Reconciliation Statement as at 31/10/2024
for Cashbook 1 - CURRENT/DEPOSIT ACCOUNT**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Current Account	31/10/2024		25,000.00
Deposit Account	31/10/2024		446,284.58
			<u>471,284.58</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			471,284.58
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			471,284.58
		Balance per Cash Book is :-	471,284.58
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

CURRENT/DEPOSIT ACCOUNT

For Month No: 7

Receipts for Month 7

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		776,437.44					776,437.44	
CCLA	Banked 02/10/2024	1,642.26						
CCLA	CCLA	1,642.26			1190	105	1,642.26	Interest received
PD LLP	Banked 04/10/2024	46.00						
	Sales Recpts Page 273	46.00	46.00		112			Sales Recpts Page 273
COTTLE	Banked 08/10/2024	65.00						
	Sales Recpts Page 274	65.00	65.00		112			Sales Recpts Page 274
MUSZASTY	Banked 09/10/2024	1,138.00						
	Sales Recpts Page 275	1,138.00	1,138.00		112			Sales Recpts Page 275
Lloyds	Banked 09/10/2024	473.59						
Lloyds	Lloyds Bank	473.59			1190	105	473.59	Interest received
COTTLE	Banked 10/10/2024	238.00						
	Sales Recpts Page 276	238.00	238.00		112			Sales Recpts Page 276
SDC	Banked 14/10/2024	2,768.23						
SDC	SDC	2,768.23			1009	105	2,768.23	CIL October
RMG	Banked 14/10/2024	40.00						
RMG	RMG Ltd	40.00			1095	105	40.00	FSC Misc 25774000
LOW COST	Banked 18/10/2024	1,016.00						
	Sales Recpts Page 277	1,016.00	1,016.00		112			Sales Recpts Page 277
500651	Banked 18/10/2024	455.00						
	Sales Recpts Page 278	455.00	455.00		112			Sales Recpts Page 278
SDC	Banked 31/10/2024	20,000.00						
SDC	SDC	20,000.00			1087	105	20,000.00	Cost of Living Outreach
Total Receipts for Month		27,882.08	2,958.00	0.00			24,924.08	
Cashbook Totals		<u>804,319.52</u>	<u>2,958.00</u>	<u>0.00</u>			<u>801,361.52</u>	

CURRENT/DEPOSIT ACCOUNT

For Month No: 7

Payments for Month 7

Nominal Ledger

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/10/2024	Water Plus - cemetery standtap	3924	1.95	1.95		501			Purchase Ledger DDR Payment
01/10/2024	Water Plus - Libbys Drive 7000	0867	19.27	19.27		501			Purchase Ledger DDR Payment
01/10/2024	Water Plus - Thanet House 0152	1632	46.00	46.00		501			Purchase Ledger DDR Payment
01/10/2024	SDC	DD	480.00			4011	104	480.00	SDC rates 58a-b
07/10/2024	Ecotricity - Gas Thanet 101976	0429	20.35	20.35		501			Gas
07/10/2024	Allstar Business Solutions Ltd	4142	63.41	63.41		501			Fuel
10/10/2024	TOWN CLERK IMPREST ACCOUNT	Top up SD	1,000.00			219		1,000.00	Top up Clerk's Account
10/10/2024	Creative Sustainability	FPO	2,575.00			4164	316	2,575.00	Grant
10/10/2024	HMRC	FPO	7,843.41			525		7,843.41	PAY/NIC October
10/10/2024	Kate Montgomery	FPO	27.10		1.33	4019	101	25.77	Expenses
10/10/2024	Esther Moppett	FPO	90.52			4010	101	90.52	Expenses
10/10/2024	Alan Price	1408	2,310.00	2,310.00		501			Grave digging
10/10/2024	BrightHR England	4672	362.88	362.88		501			Software
10/10/2024	Colors	0665	1,200.00	1,200.00		501			Planting water and maintenance
10/10/2024	Cotswold Flame	35	90.00	90.00		501			Call out - boiler
10/10/2024	DCK Accounting Solutions Ltd	1490	282.00	282.00		501			4963
10/10/2024	Extended Works Ltd	004	4,628.26	4,628.26		501			Stage 3+ architectural
10/10/2024	Nailsworth Garden Machinery	5886	98.28	98.28		501			Various
10/10/2024	Mrs Patricia Phipps	RENT	2,875.00	2,875.00		501			Rent
10/10/2024	Somerset County Council	3314	192.00	192.00		501			Nox tube analysis
10/10/2024	Thrupp Tyre Company Ltd.	6385	24.00	24.00		501			Puncture repair
10/10/2024	TotalEnergies Gas & Power	7655	178.37	178.37		501			Electricity
10/10/2024	Wheatley Printers Ltd.	1347	126.00	126.00		501			Banner
15/10/2024	SDC	DD	1,117.00			4011	316	1,117.00	SDC rates cemetery and depot
15/10/2024	Payroll	DD	26,117.53			520		26,117.53	Payroll October
15/10/2024	Lloyds Bank	PAY	250,000.00			222		250,000.00	Fixed term deposit
16/10/2024	Water Plus - Park Gardens 0322	2076	12.34	12.34		501			Water
18/10/2024	LGPS	DD	7,636.59			526		7,636.59	Pension contribution
21/10/2024	Ecotricity - Gas Thanet 101976	2467	27.12	27.12		501			Gas
21/10/2024	Ecotricity - Lobby - 10190574	2398	32.21	32.21		501			Electricity
21/10/2024	Ecotricity - Flat A - 10191020	2528	102.56	102.56		501			Electricity
21/10/2024	Ecotricity - Flat B - 10152716	2617	49.02	49.02		501			Electricity
21/10/2024	Ecotricity - Libbys Drive 1014	2667	148.22	148.22		501			Electricity
21/10/2024	Ecotricity - Office - 10153686	2815	209.32	209.32		501			Electricity
21/10/2024	Ecotricity - Locking Hill Elec	1948	145.13	145.13		501			Electricity
21/10/2024	Ecotricity - Locking Hill Gas	1956	23.02	23.02		501			Gas
21/10/2024	Renault Finance	5152	30.00	30.00		501			battery hire
22/10/2024	Water Plus - Locking Hill 7004	3242	294.38	294.38		501			Water
22/10/2024	SDC	DD	720.00			4011	104	720.00	SDC rates Thanet House
22/10/2024	SDC	DD	727.00			4011	112	727.00	SDC rates Locking Hill
23/10/2024	TOWN CLERK IMPREST ACCOUNT	Top Up SD	500.00			219		500.00	Top up Clerk's account
24/10/2024	Lister Unified Communications	4471	242.82	242.82		501			Moblie phones
28/10/2024	Esther Moppett	FPO	9.60			4019	101	9.60	Expenses

CURRENT/DEPOSIT ACCOUNT

For Month No: 7

Payments for Month 7

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
28/10/2024	HMRC	FPO	7,843.41			525		7,843.41	PAY/NIC October 2024
28/10/2024	Neil Murfitt	FPO	31.66			4230	107	31.66	Community cafe supplies
28/10/2024	Mrs Sands	FPO	300.00			4168	316	300.00	Grave return
28/10/2024	GB Sport & Leisure UK Ltd.	6030	157.20	157.20		501			Curve large flat seat
28/10/2024	Hattie Nicholson	0004	120.00	120.00		501			Newsletter autum edition
28/10/2024	HHGL Limited	4000	20.00	20.00		501			Torch
28/10/2024	JAMES & OWEN LTD	0591	132.37	132.37		501			Stationery
28/10/2024	Lansdown Road Motors Ltd	6240	821.43	821.43		501			Replaced heater resistor
28/10/2024	McCarthy Marland Recycling Ltd	6924	316.50	316.50		501			Skip exchange
28/10/2024	Pipercom Ltd	2468	817.60	817.60		501			IT services
28/10/2024	Play Gloucestershire	352	4,044.84	4,044.84		501			After school play sessions
28/10/2024	Police and Crime Commissioner	6426	57.25	57.25		501			Community sessions
28/10/2024	Primary Water Solutions Ltd	3376	624.00	624.00		501			Leginella risk assessment
28/10/2024	SLCC Enterprises Ltd	797	312.00	312.00		501			Innovation KM
28/10/2024	Smiths (Gloucester) Ltd	9560	18.00	18.00		501			Recycling
28/10/2024	Stroud Electrical Services (UK	1700	2,704.80	2,704.80		501			Supply and install EV charger
28/10/2024	TEK Fencing Ltd	0138	986.40	986.40		501			Fencing
28/10/2024	Thirsty Work Ltd	8640	43.20	43.20		501			Bottled water
28/10/2024	Travis Perkins Trading Co Ltd	1161	43.80	43.80		501			Concrete and pick
28/10/2024	UK Landscapes Ltd	4653	929.22	929.22		501			Grass cutting cemetery
28/10/2024	SGW Payroll Ltd.	9982	33.60	33.60		501			Payroll month 7
Total Payments for Month			333,034.94	26,016.12	1.33			307,017.49	
Balance Carried Fwd			471,284.58						
Cashbook Totals			804,319.52	26,016.12	1.33			778,302.07	

Update to Quarterly Internal Control Checklist

Recommendation

Review changes for recommendation to Council.

Background

The JPAG Practitioners Guide sets out the proper procedures and practices to ensure the efficient operation of the Council and compliance with legislation.

The Council's Standing Orders and Financial Regulations also set out the controls approved by Council to achieve the above.

The independent internal auditor carries out a detailed check of procedures every year and the outcome of the auditor's findings will inform the Council's response to Assertion 2 of the AGAR Annual Governance Statement that the Council has "made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge"

This is covered in the Practitioners' Guide as follows:

- 1.15 Safe and Efficient Arrangements to Safeguard Public Money.
- Practical and resilient arrangements need to exist covering how the authority orders goods and services, incurs liabilities, manages debtors, makes payments, and handles receipts.

Authorities need to have in place safe and efficient arrangements to safeguard public money.

Amendments

The checklist has been updated as follows:

- to focus specifically on financial controls i.e. the safeguarding of public money.
- To provide a more user friendly document for the staff when preparing for the quarterly checks.
- To provide a more transparent and detailed explanation of the checks to be carried out in order to assist the checkers and to provide consistency across all checks carried out during the year.

Some checks have been removed:

- Procurement - this is covered in Standing Orders and Financial Regulations and forms part of the routine checks carried out annually by the internal auditor.
- Payroll checks – these have been amended to cover the HMRC payments and LGPS contributions rather than individual staff records for confidentiality and GDPR purposes. The internal auditor routinely checks that staff are paid in accordance with their contracts and segregation of duties is achieved since the setting up of new staff and the processing of payroll payments are carried out by different staff.
- Check of authorisation of payments by F&P/Full Council since this is a routine agenda item and is checked by the internal auditor.
- Expenses – travel and subsistence is paid via payroll but reimbursement of staff expenditure falls within the payments process and can be included in the check of payments/invoices.

Additional checks:

- The creditors and debtors reports have been added to the checklist as a further safeguard to ensure that financial processes are being kept up to date.

INTERNAL CONTROL CHECKLIST

TO BE COMPLETED BY COUNCILLORS AT LEAST 4 TIMES A YEAR

Financial quarter under review. **QTR 1 / QTR 2 / QTR 3 / QTR 4**

Items needed for internal control check:

Bank reconciliations for the 3 months under review

Bank statements for the 3 months under review

Cashbook reports for the 3 months under review

Budget report for the 3rd month under review

VAT return for the quarter under review (hard copy)

Petty cash spreadsheets for the 3 months under review (hard copies)

Sales Ledger Outstanding Payments report as at date of check

Purchase Ledger Outstanding Balances Report as at date of check

Omega Payroll Journal reports for the 3 months under review

HMRC P32 reports and LGPS Employer Monthly Return summary pages (from the invoices files)

For all items checked please tick the sections below and initial the relevant items/balances on the cashbook reports/bank statements etc in evidence of your checks.

	✓
<p>BANK RECONCILIATIONS Check that the closing balance on each bank reconciliation matches that on the corresponding bank statement for all bank/investment accounts. (The Business Current Account and the Commercial Instant Access Account are treated as one account with a combined balance on Omega).</p>	
<p>ACCOUNTING RECORDS Check that cashbook reports balance Run Trial Balance Report under Data Check on Omega to ensure that that total of debits and credits are the same and that there is no difference recorded. Run comparison on Trial Balance against Nominal Ledger on Omega for year to date to ensure that no differences are recorded. <i>Omega/Management Reports/Data Check</i></p>	
<p>SPEND VS BUDGET Look at monthly budget report as at the end of the quarter under review. Obtain an explanation for any significant overspends (>10% or £1,000). If the explanation is not available at the time of the check the reason for the overspend will be advised to the checker by email. <i>Omega/Management Reports/Income&Expenditure Report/Date-Final day of the quarter/Month-Final month of the quarter-3, 6, 9, or 12</i></p>	
<p>RECEIPTS Choose 2 sales invoices at random and check: The amount received matches that recorded on the cashbook report. The receipt is shown on the bank statement (For cheque/cash receipts check to paying-in book) Choose 2 receipts from the cashbook reports and check: The details tally with the corresponding sales invoice The receipt is shown on the bank statement (For cheque/cash receipts check to paying-in book)</p>	

<p>PAYMENTS Choose 3 paid invoices and check: They are recorded on the cashbook report The budget holder's initials (HB, KM, PB) are recorded on the invoice The budget code on the invoice matches that shown on the cashbook report or on the Purchase Day Book report. The online signatories' initials are recorded on the invoice and that these match the payment report downloaded from Lloyds. For any payments which have a purchase order in place check the details against the original PO The payment appears on the bank statement</p> <p>Choose 3 payments at random from the cashbook reports (suggest 1 from each month) and check: There is a matching invoice on file The budget holder's initials (HB, KM, PB) are recorded on the invoice The budget code on the invoice matches that shown on the cashbook report or on the Purchase Day Book report. The online signatories' initials are recorded on the invoice and that these match the payment report downloaded from Lloyds. For any payments which have a purchase order in place check the details against the original PO The payment appears on the bank statement</p>	
<p>VAT For the invoices reviewed under PAYMENTS check that the individual amounts of VAT appear on the VAT return <i>Identify amount of VAT on VAT return under date of invoice</i></p>	
<p>CREDITORS Examine the Creditors Report and obtain an explanation for any invoices unpaid for more than 30 days <i>Omega/Purchase Ledger/Ledger Reports/Outstanding Balances</i></p>	
<p>DEBTORS Examine the Debtors Report and obtain an explanation for any debts outstanding for more than 30 days <i>Omega/Sales Ledger/Ledger Reports/Unpaid Invoices</i></p>	
<p>PAYROLL Check one month to ensure that the amount for PAYE on the P32 payroll report agrees with the amount on the Omega Payroll Journal report and the amount on the bank statement. Check one month to ensure that the amount for LGPS pension contributions agrees with the corresponding Employer Monthly Return.</p>	
<p>PETTY CASH Make sure the cash in the tin tallies with cashbook spreadsheet. Check a sample of 3 vouchers to ensure that they are recorded on the spreadsheet. Check that vouchers match recorded payments.</p>	

Signature of checker.....

Date.....

Draft 2025-26 budget report

AUTHOR

CEO (Town Clerk & RFO)

CONSULTEES

The Personnel, Environment, Community Consultations and Highways committees, and Regeneration Working Group have reviewed their draft budgets at their most recent meetings.

The Programme Manager has been working with the architect and cost consultation on costings for Locking Hill.

FOR MEETING

Finance and Policy Committee 2 December 2024

RECOMMENDATION

Recommend budget and precept requirement to Council, as detailed in separate reports and tables, subject to confirmation of the tax base.

Increase cemetery fees by 10% from 1st April 2024.

REPORT

To be read in conjunction with Budget tables attached.

2024–2025 Budget overrun

Budget pages (**Appendix 1**) show the budget for this year, expenditure and income to the end of September and projections for the year end.

The predicted overrun for the end of the financial year 31/3/2025, is an underspend of £144,927, but this may reduce if any of the delayed projects can be delivered before the year end. Many of these projects are funded from reserves, so where possible these funds are carried forward.

The 2024-25 pay award has now been confirmed. For all grades up to SCP 43 the agreed amount is £1,290 per annum. Grades from SCP 44 to 62 are increased by 2.5%. The Foundation Living Wage has increased from £12.00 per hour to £12.60.

The 2024-25 budget assumed an estimated pay award for 2024-25 of 4% across the board, which is marginally lower than the confirmed increases.

Changes to National Insurance announced in the budget increase the overall salaries bill by approx. £16,000.

2025–2026 Budget

See Appendices:

1. Budget tables
2. Summary of projects
3. Detailed projects
4. Summary of reserves movements

Expenditure

Salaries (office and green spaces team)

The Personnel Committee reviewed the whole staff budget at their meetings on 21st October 2024 and again on 19th November 2024 following the government changes to National Insurance.

The draft budget is based on the staff that are already in place or due to start before the end of March 2025, plus the addition of the new Project Manager and Communications Officer posts from 1st April 2025 previously approved following the Staff Review.

The Committee have also approved in principle the creation of a new post working 10 hours per week focusing on street cleaning – total cost estimated at £8,665. This has been added to the Environment Committee staff budget as it is assumed that the new post would join the Green Space team.

The staff budget is based on an estimated pay award for 2025-26 the same as 2024-25. It is unlikely that the new pay deal will be confirmed before the budget needs to be finalised.

The Personnel Committee have also approved a scale point increase for one member of staff, reflecting progression in their skills and capabilities.

Training

Staff training budgets are recommended of: Green Spaces £3,000, Office £10,000 and Conferences £1,500.

A separate budget of £1,000 is included for Councillors' training.

Pensions

An actuarial valuation of the Gloucestershire LGPS (Local Government Pension Scheme) pension scheme was carried out in 2022. The Council's Employers' contribution rate has been confirmed at 21.1% until 31/3/2026.

At the last valuation the scheme was 107% funded (meaning that projected assets were more than projected liabilities) and it appears unlikely that contributions will increase in 2026¹.

Central Services

No changes of note.

Civic

Election costs for elections in May 2024 have not yet been invoiced. An estimate of £4,000 has been assumed, which will be part funded from the Elections EMR.

Projects – see Appendices 2, 3 and 4

Thanet House

The budget assumes that the office will be sold and vacated by the end of March 2025.

Lansdown Hall

Most of the planned works have now been completed, with the final new windows due to be installed soon. It is anticipated that £17,101 will remain in the EMR at the end of the year. A 2025-26 budget for this amount is recommended to enable recommendations from a SWEA Energy Efficiency Report produced in September 2023 to be progressed.

Subscription Rooms

The SLA for the Subscription Rooms was renewed until 31/3/2025 and should be reviewed.

The Finance and Policy committee has a budget of £5,000 to cover project management costs of any building works.

The Community Committee has a budget of £10,000 to cover fundraising and volunteer co-ordination, falls to the Community Committee.

The budget assumes renewal at the same amount, but this has yet to be discussed.

Locking Hill

Council will be asked to sign off a contract for Phase One works at the meeting on 9th December 2025.

Please note that there are two cost centres for Locking Hill:

¹ See *Stroud District Council's Medium-Term Budget Strategy, paras 3.8 to 3.10*
<https://stroud.moderngov.co.uk/documents/s13411/Budget%20Strategy%20and%20Draft%20M TFP.pdf> .

111 – Refurbishment

The draft 2025-26 budget assumes that Phase 1 of the refurbishment works, will be completed by the end of March 2025.

Phase 1 includes: the cost of creating outside storage for the Green Spaces team, some minor internal works in the new workshop area, setting up fire safety, security and CCTV systems, and the fees related to purchasing the property. The budget figures for 2024-25 include virements previously agreed and highlighted in pink.

Phase 2, from April 2025, will cover the main refurbishment project. New costings have been calculated for Phase 2 which now form the basis for the 2025-26 budget. More detail will be presented to Council. Costings will be kept under review over the coming months as the procurement process progresses.

112 – Ongoing Maintenance Costs and Loan Repayments.

After the Green Spaces team leave Libbys Drive they will no longer need a budget for rent and depot running costs, like utilities and security, which will be combined in this new cost centre.

Service level agreements

Budgets have been included for all of the current SLAs, but some are due for renewal on 1/4/2025, and subject to review by the Community Committee in early 2025.

Regeneration Projects

The Regeneration Committee have plans for a number of infrastructure projects in 2025-26 mostly funded by CIL and earmarked reserves. These include: Bus shelters, Real Time Passenger Information, Walking & Cycling projects, Street furniture, Signage and wayfinding and a contribution to Stroud District Council landscaping project at Wallbridge project.

The budget recommended by the Regeneration Working Group also included £20,000 for continuing the review of the NDP, but as there is currently no government funding available for this work, it is recommended that this item is deferred so it has been removed from draft budget. Whilst the review does not have to synchronise with the Local Plan review, it seems prudent to wait for the outcome of the Examination and find out what changes the new government propose for the wider planning system before progressing further.

Environment Projects and Play equipment updates

New play equipment is due to be installed at Park Gardens early in 2025. All of the other sites have been reviewed and there are no major projects planned for 2025-26. The draft budget has therefore been adjusted accordingly.

Some other Environment Committee projects have been delayed – the draft budget makes provision for unspent project funds being added to earmarked reserves at the end of the year for use in 2025-26.

Planned works for 2025-26 include:

- More wall repairs
- More interpretation
- More accessibility improvements
- Construction of a polytunnel at the cemetery

Project funding including use of Earmarked Reserves

A detailed breakdown of expenditure and income for projects, including reserves movements is provided in **Appendices 2 and 3**.

A summary of proposed reserves movements is provided in **Appendix 4**.

General Reserve

The general reserve stands at £475,844, which at approximately 75% or 9 months of annual revenue expenditure is comfortably within recommended levels.

Income

Fees and charges

Cemetery fees – it is recommended that current fees are increased by 10%. Cemetery income is likely to reduce following the change of rules only permitting Stroud residents to be interred in new plots.

Grants

Our new fundraising officer has started researching future funding opportunities. There are no grant applications currently in progress, but the Public Sector Decarbonisation Fund is being researched for further phases of work at Locking Hill. Youth projects could also potentially attract external funding.

Precept

The tax base has not yet been confirmed, but SDC are working on an increase of 1.5% across the district.

The draft budget results in a precept of £1,092,546 or £246.83 per Band D property, an increase of 11.4% or 49p per week.

LEGAL IMPLICATIONS

A local council, as a 'local precepting authority', has power to issue a precept for each financial year on the principal council in which the local council is situated in accordance with the provisions of s.41, LGFA 1992.

The precept must state the local council's council tax requirement (as calculated under s. 49A) for the forthcoming financial year, and such amount is payable by the billing authority in respect of the precept for that financial year.

The council tax or budget requirement is the difference between the council's expenditure and income. Stroud District Council ask local councils to submit their precept request by the end of January.

FINANCIAL AND STAFFING IMPLICATIONS

Financial implications covered in report.

Staffing implications – none.

EQUALITY IMPLICATIONS

The Council is legally bound by the public sector equality duty to prevent and eliminate discrimination, establish and promote equality and equal opportunities, and foster good relations between people with different protected characteristics.

CO2 IMPLICATIONS

Further research is needed on potential projects to reduce the carbon footprint of Locking Hill and will be the focus of spending in further phases of the refurbishment. Replacing the boiler and external insulation are obvious priorities for grant funding.

Many other areas of the budget have the potential to contribute to carbon reduction in the town, including:

- Carbon reduction grants
- Environment Committee community projects

HB

25/11/2024

Consultation: Local Government Pension Scheme (England and Wales): Fit for the future

Yesterday (14 November), MHCLG published [a consultation seeking views on proposals designed to strengthen the management of Local Government Pension Scheme investments](#). The proposals relate to the topics of asset pooling, local and regional investment, and scheme governance.

The consultation closes on 16 January 2025. If you have any questions, please email LGFPensionsTeam@communities.gov.uk

Helen Bojaniwska

From: Kerrin Wilkinson GAPTC
Sent: 14 November 2024 06:26
To: Helen Bojaniwska; assistantclerk@leckhamptonwithwardenhill-pc.gov.uk
Subject: RE: GAPTC AGM

Morning Helen,

You might recall that NALC ran a survey earlier in the year on Councillor allowances. They haven't shared the full results yet, but I thought I would share the key findings that they have let us see.

- 354 responses in total.
- 79% of council's do not offer parish basic allowances, and 21% do.
- A lack of knowledge/awareness of the parish basic allowance is apparent.
- Very divided opinions on it. Some councillors are happy with their role being strictly voluntary and with the incentive to give back to their community, whereas others stress that receiving compensation would be useful.
- 22% of council's said their council would make use of the dependants' carers' allowance if law was changed, 11% answered no and 39% answered maybe.
- In one council, they stated they lost councillors who were no longer able to attend evening meetings due to caring responsibilities.
- A handful responded that they think more people would be able to stand if there was an allowance paid, especially young parents.

Regards
Kerrin

Kerrin Wilkinson
Strategic Support Officer

Have you logged into our new website member portal?



Cranham House, Falcon Close,
Quedgeley, Gloucester GL2 4LY

[01452 883388](tel:01452883388)

strategicsupport@gaptc.org.uk

gaptc.org.uk

 [@GlosAPTC](https://twitter.com/GlosAPTC)

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 [@gaptc](https://www.linkedin.com/company/gaptc)

Fraud Prevention - Update

AUTHOR

Deputy CEO

CONSULTEES

CEO

Finance Administrator

Finance Assistant

FOR MEETING

Finance and Policy 2nd December 2024

RECOMMENDATION

To approve the adoption of a new Anti-Fraud policy

REPORT

The committee requested at their last meeting that the CEO check which elements Stroud District Council undertakes when candidates stand for election before they could approve the new Anti-Fraud Policy. Unfortunately, no checks are undertaken. It is therefore recommended that the Town Council undertakes this for any candidates standing for election or co-option.

The committee requested further explanation of anti-fraud measures.



Figure 1

The Fraud Triangle shown in Figure 1, (Wells, 2018, pp. 5-6) categorises the risk of fraud into three areas: pressure, opportunity and ability to rationalise.

Pressure can be in the form of personal financial pressure from bankruptcy, gambling addiction, debt or financial crisis.

Rationalisation comes in the form of justification for actions of fraud. Thefts are often rationalised by the individual stating that they were going to put the money back. High level theft from organisations can be rationalised as there being a victimless element to the crime.

Opportunity speaks for itself, but can be minimised by robust prevention policies such as,

- Employee fraud awareness training
- Background checks on employees (where permitted by law)
- Hiring policies and procedures
- Segregation of duties
- Dual authorization on transactions
- Security measures to limit access to physical assets or company data

The attached Anti-Fraud Policy has been created to ensure that both preventative measures are robust and detective policies are in place.

As outlined previously, new elements suggested are

- Councillor bankruptcy checks to be made upon election or co-option (to be done by Finance Admin) – to reduce risk from pressure
- Credit checks on councillors with fiscal responsibility or oversight – annually done (by Finance Admin) to reduce risk from pressure
- Fraud awareness training to be a requirement for finance staff – to reduce risk of rationalisation and opportunity
- Further segregation of duties for senior management – to reduce opportunity

The additional fraud prevention measures compliment the detection procedures already in place with the addition of the following;

- Update of supplier list - dormant suppliers removed/marked on system to reduce opportunity
- Mandatory time off enforced for finance personnel to reduce opportunity

The Anti-Fraud policy also has additional information regarding the recommended actions to be taken if fraud is detected. Although this is covered in the Personnel Handbook, the Anti-Fraud Policy details the exact action to be taken should this ever arise.

LEGAL IMPLICATIONS

The Council may exercise the General Power of Competence in regard to expenditure and actions relating to this report.

The Local Government Act 1972 disqualifies individuals to stand for election if they are subject to any of the following;

- an interim bankruptcy restrictions order
- a bankruptcy restrictions order
- an interim debt relief restrictions order
- a debt relief restrictions order

(s.80(1)(b) LGA 1972)

FINANCIAL AND STAFFING IMPLICATIONS

Financial implications

N/A

Staffing implications

N/A

CRIME AND DISORDER

The Council has a duty to consider the impact of all its functions and decisions on crime and disorder in the local area, under Section 17 of the Crime and Disorder Act 1998. This policy underpins the council's commitment to anti-fraud and public transparency in relation to the reporting of fraudulent activity.

EQUALITY AND HUMAN RIGHTS IMPLICATIONS

There are no equalities or human rights issues

CO2 AND BIODIVERSITY IMPLICATIONS

There are no CO2 or biodiversity issues.

KM

25/11/2024

Stroud Town Council

Anti-Fraud and Corruption Policy

Introduction

In administering its responsibilities, the Town Council aims to prevent fraud and corruption whether it is attempted by someone who is not part of the council, or from within the council, by an employee or Member. The Council is committed to an effective Anti-Fraud and Corruption Policy designed to promote high ethical standards, encourage prevention, and promote detection.

The Chief Executive Officer (CEO), (Town Clerk) as the “section 151 officer” has a statutory responsibility under section 151 of the Local Government Act 1972 to ensure the proper arrangements for the Council’s financial affairs and has developed financial codes of practice and accounting instructions.

The CEO has a statutory responsibility to advise the Council on the legality of its decisions and to ensure that the Council’s actions do not give rise to illegality or maladministration. It is therefore essential for employees to follow the Council’s policies and procedures to demonstrate that the Council is acting in an open and transparent manner.

Any suggestions of fraud, corruption or theft will be investigated, both from within the Council and from external sources. Any proven fraud will be dealt with in a consistent and proportionate manner.

Definitions

Fraud and Corruption are defined as:

Fraud

The Fraud Act 2006 defines fraud as follows:

A person is guilty of fraud if they are in breach of any of the following:

fraud by false representation; that is if a person:

- (a) dishonestly makes a false representation, and
- (b) intends, by making the representation-
 - (i) to make a gain for themselves or another, or
 - (ii) to cause loss to another or to expose another to a risk of loss.

Fraud by failing to disclose information; that is if a person:

- (a) dishonestly fails to disclose to another person information which they are under a legal duty to disclose, and
- (b) intends, by failing to disclose the information-
 - (i) to make a gain for themselves or another, or
 - (ii) to cause loss to another or to expose another to a risk of loss

Fraud by abuse of position; that is if a person:

- (a) occupies a position in which they are expected to safeguard, or not to act against, the financial interests of another person,
- (b) dishonestly abuses that position, and

- (c) intends, by means of the abuse of that position-
- (i) to make a gain for themselves or another, or
- (ii) to cause loss to another or to expose another to a risk of loss.

Many of the offences referred to as fraud are covered by the Theft Acts of 1968, 1978 and the theft amendment act 1996. The term is used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

“Fraud” is usually used to describe depriving someone of something by deceit, which might either be misuse of funds or other resources, or more complicated crimes like false accounting or the supply of false information. In legal terms, all of these activities are the same crime – theft.

Corruption

The deliberate use of one’s position for direct or indirect personal gain. “Corruption” covers the offering, giving, soliciting or acceptance of an inducement or reward, which may influence the action of any person to act inappropriately.

Theft

The physical misappropriation of cash or other tangible assets. A person is guilty of “theft” if they dishonestly appropriate property belonging to another with the intention of permanently depriving the other of it.

Money Laundering

Money laundering is the process by which criminals attempt to “recycle” the proceeds of their criminal activities to conceal its origins and ownership and which leaves them with money that cannot be traced back.

Bribery

The Bribery Act 2010 received Royal Assent on 8 April 2010. The Bribery Act 2010 introduces four main offences, simplified as the following:

- Bribing another person: a person is guilty of an offence if they offer, promise or give a financial or other advantage to another person.
- Offences relating to being bribed: a person is guilty of an offence if they request, agree to receive, or accepts a financial or other advantage. It does not matter whether the recipient of the bribe receives it directly or through a third party, or whether it is for the recipient’s ultimate advantage or not.
- Bribery of a foreign public official: a person who bribes a foreign public official is guilty of an offence if the person’s intention is to influence the foreign public official in their capacity, duty or role as a foreign public official.
- Failure of commercial organisations to prevent bribery: organisations, which include the Town Council, must have adequate procedures in place to prevent bribery in relation to the obtaining or retaining of business.

Note: a “financial” or “other advantage” may include money, assets, gifts, or services.

Prior to entering any business arrangements, all Council officers should ensure that they have taken all reasonable steps to identify any potential areas of risk relating to bribery or corruption.

Reporting Procedure

The Council's expectation is that Members and employees at all levels will comply with Standing Orders, Financial Regulations and Council Policies.

The Council recognises that the primary responsibility for the prevention and detection of fraud rests with management. It is essential that employees of the Council report any irregularities, or suspected irregularities to the CEO.

The CEO will, depending on the nature and anticipated extent of the allegations, determine how the allegations are to be investigated. The CEO will then determine the method of further investigation and will then initiate an investigation team where appropriate.

The CEO will:

Deal promptly with the matter.

Record all evidence received.

Ensure that evidence is sound and adequately supported.

Ensure security of all evidence collected.

Contact other agencies e.g. Police.

Notify the Council's insurers.

Implement Council disciplinary procedures where appropriate.

The Council will also work in co-operation with the following bodies that will assist in scrutinising our systems and defences against fraud and corruption:

Internal Audit

External Audit

Central Government Departments and Parliamentary Committees.

HM Customs and Excise.

Inland Revenue.

Department for Work and Pensions.

Police.

Culture

There is an expectation and requirement that all individuals and organisations associated in whatever way with the Council will act with integrity and that all employees and Members will lead by example in these matters.

Employees have an important role to play in relation to protection against fraud and corruption. They will be encouraged to report any concerns, associated with the Council's finances, resources and responsibilities and these will be thoroughly investigated. Any concern thus raised in confidence will be treated in confidence as far as possible, but relevant information may be passed on to those who need to know.

The CEO is expected to deal promptly under the necessary procedures with those who are suspected of defrauding the Council or who may be corrupt.

There is, of course, a need to ensure that any investigation process is not misused and, therefore raising unfounded malicious allegations by an Officer/Member may

amount to misconduct. Similar allegations raised by other parties may result in legal action.

Prevention

The Council recognises that a key measure against fraud and corruption is prevention. The first step in prevention is to take effective measures at the recruitment stage to establish propriety and integrity as far as reasonably practicable. In this regard temporary and contract employees should be treated in the same manner as permanent employees.

Employees must be appointed in accordance with the Council's recruitment and selection procedures. Also, written references should be obtained and should include information regarding honesty and integrity of potential employees. Employment will be conditional upon the receipt of two satisfactory references.

Employees are required to follow the Council policies and procedures as well as any relevant professional standards. In addition, employees must also abide by the law. Staff must ensure that data protection is not breached and must refer to Town Council's information and data protection policy in compliance with Data Protection Act 2018.

The Council is responsible for ensuring that there is a sound system for internal control which facilitates the effective exercise of the Council's functions, and which includes arrangements for the management of risk. This is set out in the Council's Risk Register. The Council has developed systems and procedures, which incorporate efficient and effective internal controls, and which include adequate separation of duties.

Members of the Council are required to follow the Member's Code of Conduct including the appropriate declaration and registration of interests, the compliance with which will be subject to review by the CEO.

Members will be checked via the Individual Insolvency Register and Disqualified Directors Register when first elected and co-opted, however it is still the responsibility of individual councillors to notify the CEO should they be subject to a bankruptcy order.

Councillors and staff with any fiscal responsibility or oversight will be subject to annual credit checks. This includes any councillors with signatory access to Council bank accounts or investments.

All staff and councillors with fiscal oversight (to include members of the Finance and Policy Committee) will be required to undertake Fraud awareness training.

Money Laundering and E-Mail Scams

All employees should be aware of the increasing possibility of receiving requests that could be used for money laundering and illicit requests for money through e-mails.

Any Service that receives money from any external person or body is potentially vulnerable to a money laundering operation. The need for vigilance is vital and if there is any suspicion concerning the appropriateness of the transaction then advice must be sought.

E-mail scams can take the form of either requests for personal financial information such as bank account details or a suggestion of the depositing of funds for money laundering purposes. Employees are advised to forward the email to the CEO and to then immediately delete the email without responding or copying the email to any other person.

The CEO will decide what further action, if any, needs to be taken, including possible referral to the police.

Detection and Investigation

Internal controls have been established for financial and other systems within the Council. They are designed to discourage fraud and provide indicators of any fraudulent activity. We also rely on employees, members, and the public to be alert and to report suspicion of fraud and corruption.

Frauds are often discovered by a “tip-off” but nevertheless it is essential that officers and other employees have clear monitoring and supervision arrangements in place, particularly in relation to high-risk areas.

It is recommended that staff with fiscal responsibility or oversight have a mandatory holiday period of two weeks in one block at least once per holiday year.

Employees are required to report every suspected irregularity to their line manager and/or the CEO. Reporting is essential to the Anti-Fraud Policy and:

- a) Ensures the consistent treatment of information prior to or during an investigation.
- b) Facilitates proper investigation; and
- c) Ensures the proper implementation of a fraud response investigation plan.

The CEO will be expected to act in accordance with the Council's Disciplinary Procedures where the outcome of the investigation indicates improper behaviour. The Council will normally wish the police to be made aware of and to prosecute independently offenders where financial impropriety is discovered. The CEO is responsible for referring the matter to the police.

Reporting Arrangements

Where a suspected irregularity is material or could seriously affect the reputation of the Council then the Members must be informed of this by the CEO.

The type and nature of report(s) to the Council will vary according to the type of alleged fraud being investigated. These reports although confidential may need to be passed on to those who need to know e.g., police, officers or Members and may be oral or written and either interim or final. The usual procedure will be a preliminary investigation followed by a brief report which may recommend an in-depth investigation, with further interim reports as required. The final report will supersede all interim reports and is the definitive document on which the CEO will base their further action.

For major incidents of fraud/corruption the CEO will, within 6 months of the submission of the final investigation report, submit a summary report, in closed session, to Members. These reports will contain details of the area investigated, the outcome, action taken to prevent future occurrences, any losses suffered by the Council and the action taken to recover such losses. The CEO as Section 151

Officer as part of the annual report, will submit a summary of the control issues arising from completed investigations to Members from Internal Audit Service.

Depending on the nature of the alleged fraud being investigated it may be necessary to have some informal briefings to both officers and Members.

Post Investigation

The Council wishes to see that following an investigation action is taken to minimise future occurrence. This may be a change in the management of specified area, IT systems, procedures in place and the retraining of employees.

Training

The Council recognises that the continuing success of its Anti-Fraud and Corruption Policy and its general credibility will depend largely on the effectiveness of programmed training and responsiveness of employees and Members throughout the organisation.

To facilitate this the Council supports the concept of induction and re-induction training for Members and particularly for employees involved in internal control systems to ensure that their responsibilities and duties in this respect are regularly highlighted and reinforced.

Employees, who fail to follow such training and guidance, or fail to follow proper working practices, may face disciplinary action.
Investigation of fraud and corruption may require specialist training.

Conclusion

The Council has in place a clear network of systems and procedures to assist it in the fight against fraud and corruption. It is determined that these arrangements will keep pace with any future developments in both preventative and detection techniques regarding fraudulent or corrupt activity that may affect its operation.

Lansdown Hall Working Group 24/9/2024

Present: Helen Bojaniwska, Penny de Lotz, Jonny House, Liz Hillary (Chair), Ben Challis

1) **Apologies:** Cllr Louisa Stinton, Jennie Greenshields, Fred Ward

2) **Declarations of Interest**

None

3) **Minutes**

Minutes of the meeting 10/6/2024 were noted.

4) **Progress on Plan B and other works**

Installing temporarily fixed hoarding, mineral wool insulation and blocking up the redundant door

PdL reported that the contractor had done an excellent job on the hoarding, but had identified a rotten lintel, which would need to be replaced.

JB reported that it might be necessary to submit a listed building application for the replacement. Costs for the work would need to be obtained.

Actions:

JB to follow up with SDC on requirement for a listed building application

JB to provide a description of the work required and photographs, and obtain quotes for replacement.

HB to organise a listed building application if necessary.

Removal or relocation of fire alarm point

Removal completed – no longer required.

Window replacements

Delayed by damage to one of the new units in transit. Potential 8-week lead time on replacement. Installation will take 3-4 days.

Action: JB and PdL to liaise on installation timing.

Removal of step to improve damp in lower corridor

Structural engineer has inspected. Report and advice awaited.

LED lighting

The Trust's grant application had been successful for a new sound desk, but turned down for stage lights which would cost £4,000 to £5,000. HB reported that the remaining budget could potentially be used as match funding for further grants, depending on the cost of other projects.

It was **agreed** to get a price for replacing the rest of the lighting throughout the building with LEDs as recommended in the SWEA report.

PdL reported that there is a dark spot around the steps that lead from the top of bank gardens into the churchyard.

Chimney sheep

Outstanding.

Additional items for further research:

Ventilation – destratification fans. JB reported that Baileys M&E engineers had suggested a budget of £ 4,167 for installation of destratification fans in the hall est. Further research work required to check the load bearing capacity of the existing lighting gantry and the impact on acoustics would be required. Agreed to discuss at next meeting.

Underfloor heating in conjunction with reconfiguration of existing air source heat pump – to be researched – potentially £20,000 to £30,000. Agreed to discuss at next meeting.

5) Budget report

It was noted that an estimated balance of £17,102 would remain on completion of the window installations. It was **agreed** that this should be prioritised for structural or energy improvement works.

6) Collaboration with the Sub Rooms

Successful so far and provides useful income. Next event on 27th September.

7) Report the Lansdown Hall Trustees

No report received. PdL noted that the summer had been quiet with many regular activities taking a break, allowing time for cleaning and decorating.

8) AOB

A question was raised about whether the timers on the lights in Bank Gardens are working properly.

Action: PdL and BC to check and report back.

9) Next meeting

To be arranged in 2 months' time.