



02 December 2020

To Councillors:

James Adman	Desna Allen
Pete Bishop	Jenny Budgell (Vice)
Clare Cape	Peter Hutton
Teresa Hutton	Mary Norton
Ashley O'Neill	Andy Phillips
John Scragg	Sandie Webb (Chairman)

Meeting of the Strategy and Resources Committee 09 December 2020

Dear Councillor,

You are summoned to attend a meeting of the Strategy and Resources Committee to be held virtually using the Zoom platform on Wednesday 09 December 2020 commencing at 7pm for transaction of the business given in the Agenda attached.

The meeting can be accessed by the following link or ID and password:
<https://zoom.us/j/91058621181?pwd=bUxTbDZUTUhKcXJrOHdZcU1wVFZLdz09>

Meeting ID: 910 5862 1181
Passcode: CTC20

Please note members of the public are invited observe the meeting virtually and have the opportunity to address the committee at this meeting at 7pm. A guide is available for members of the public, for any support in accessing the meeting virtually please contact the Town Council at least 24 hours in advance of the meeting.

Yours faithfully,

Mark Smith MBA LLB (Hons) CMgr FCMI FSLCC
Chief Executive

All council meetings are open to the public and press

RECORDING OF PUBLIC COUNCIL MEETINGS

Recording and using social media is permitted at Council meetings which are open to the public. Please note that Chippenham Town Council will be recording this meeting for training and monitoring purposes only.

7pm - PUBLIC QUESTION TIME (not to exceed 30 minutes)

The public are welcome to make representations, ask questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.

To aid the virtual meeting process, Chippenham Town Council ask members of the public to email their questions to enquiries@chippenham.gov.uk no later than 12pm on the day before the meeting.

Any individual representation is limited to no more than 3 minutes. The Chairman will call the representation from those who are indicating that they wish to speak; written representations can also be received in advance of the meeting. A record of any public participation session shall not be included in the Minutes, but included as an appendix note to the Minutes of the meeting.

Agenda

Strategy and Resources Committee 09 December 2020

	Wards affected	Page no.
1. <u>APOLOGIES FOR ABSENCE</u>		
To receive any apologies for absence.		
2. <u>NOTIFICATION OF SUBSTITUTION</u>		
To receive any notification of substitution made to the Chief Executive.		
3. <u>DECLARATION OF INTEREST</u>		
All Members of the Town Council are reminded to declare any pecuniary or non-pecuniary interests they may have in any business of the Council, its Committees or Sub-Committees, in accordance with the latest approved Code of Conduct.		
Councillors are reminded to declare any dispensation granted in relation to any relevant matter.		
4. <u>MINUTES</u>		5
To approve as a correct record the minutes of the meeting held on Wednesday 21 October 2020. Minutes require a proposer and seconder for approval (previously emailed and copy attached).		

5. **CHAIRMAN'S ANNOUNCEMENTS**

To receive the Chairman's Announcements.

6. **SUB COMMITTEE MINUTES**

i) **CIVIC MATTERS SUB COMMITTEE**

To receive the draft minutes from the Extraordinary Civic Matters Sub Committee meeting held on 03 November 2020 (previously circulated).

ii) **COMMUNITY DONATIONS SUB COMMITTEE**

To receive the draft minutes from the Community Donations Sub Committee meeting held on 15 October 2020 (previously circulated).

7. **WORKING PARTY NOTES**

i) **FINANCE WORKING PARTY NOTES**

To receive the notes from the Finance Working Party meetings held on 16 and 26 November 2020 (previously circulated).

ii) **DEVOLUTION WORKING PARTY NOTES**

To receive the notes from the Devolution Working Party meeting held on 22 October 2020 (previously circulated).

iii) **NEELD DEVELOPMENT WORKING PARTY**

To receive the notes from the Neeld Development Working Party meeting held on 09 November 2020 (previously circulated).

To consider agenda items 8 to 10

(Councillors are requested to give 24 hours advance notice of any questions relating to the following agenda items 8 and 9)

8. **FEES AND CHARGES 2021/22**

All

10

To receive and consider a report from the Director of Resources to consider the fees and charges set by the Town Council for 2021/22 (copy attached).

- | | | | |
|-------------------------------|---|-----|----|
| 9. | <u>BUDGET 2021/22</u> | All | 12 |
| | To receive and consider a report from the Director of Resources regarding the Income & Expenditure (I&E) and Capital/Ear Marked Funds (C/EMF) budgets for 2021/22 (copy attached). | | |
| 10. | <u>COMMUNITY DONATIONS SUB COMMITTEE REVISED POLICY</u> | All | 22 |
| | To receive and consider a report from the Corporate Support Officer regarding a review of the Community Donations Scheme Policy and Application Form and to increase the number of meetings to four for the financial year 2021/22 (copy attached). | | |
| To note agenda items 11 to 13 | | | |
| 11 | <u>INTERNAL AUDIT</u> | All | 37 |
| | To receive a report from the Director of Resources regarding the findings of an internal audit report (copy attached). | | |
| 12. | <u>FINANCIAL ADMINISTRATION: AUDIT OF ACCOUNTS PAYABLE AND BANK RECONCILIATIONS FOR MONTH 7</u> | All | 47 |
| | To receive a report from the Finance Manager on the accounts payable and bank reconciliations at the end of the current period, Month 7 2020/21 (copy attached). | | |
| 13. | <u>NEELD DEVELOPMENT PROGRESS REPORT</u> | All | 51 |
| | To receive a report from the Chief Executive
To update Councillors on the progress to date with proposals for the future development of the Neeld and to outline next steps following the Neeld Development Working Party on 09 November 2020 (copy attached). | | |
| 14. | <u>ITEMS FOR COMMUNICATION</u> | | |
| | To consider any items for communication and any items to be consulted with the Youth Council. | | |
| 15. | <u>DATE OF NEXT MEETING</u> | | |
| | The next meeting of this Committee will take place on Wednesday 17 February 2021. | | |



**CHIPPENHAM
TOWN COUNCIL**
Improving the quality of town life

Minutes of a meeting of the Strategy and Resources Committee held virtually on Zoom on 21 October 2020 at 7pm.

Councillors present:

James Adman	Desna Allen
Pete Bishop	Jenny Budgell (Vice)
Clare Cape	Peter Hutton
Teresa Hutton	Mary Norton
Ashley O'Neill	Andy Phillips
John Scragg	Sandie Webb (Chairman)

Officers present: Mark Smith, Chief Executive
Barry Pirie, Director of Community Services
Daryl Jones, Business Support Manager
Gillian Ballinger, Finance Manager
Heather Rae, Democratic Services Manager
Michael Weeks, Democratic and Civic Officer
Lynsey Nichols, Communication and Customer Services Manager

Public present: There were three members of the public present.

PUBLIC QUESTION TIME

There were no written or verbal questions from any member of the public.

34. APOLOGIES FOR ABSENCE

There were no apologies for absence.

35. NOTIFICATION OF SUBSTITUTION

There were no notifications of substitutions.

36. DECLARATION OF INTEREST

There were no declarations of interest.

37. MINUTES

It was agreed that the minutes of the meeting held on 02 September 2020 were a correct record.

RESOLVED that:

The minutes were approved as a correct record and will be signed by the Chairman at a later date.

38. CHAIRMAN'S ANNOUNCEMENTS

i) The Chairman paid tribute to Tracy Howell, who had sadly passed away. Tracy was the Town Council's Market and Compliance Manager but was much more, she loved meeting people and was a valued member of the staff team at Chippenham Town Council. A moment's silence was held to pay respect to Tracy and remember her.

ii) The Chairman reminded Councillors that Remembrance Sunday would take place differently this year due to COVID19. Councillors were reminded that following Civic Matters Sub Committee on 15 September 2020, a Councillors bulletin was circulated on 19 October detailing plans for Remembrance Sunday. Members of the public and Councillors will be encouraged to remember from home, a live stream option is being considered by officers to help people engage from home and this will be clearly communicated.

39. SUB COMMITTEE MINUTES

i) CIVIC MATTERS SUB COMMITTEE

Councillor Teresa Hutton presented the minutes. Councillors noted the minutes from the Civic Matters Sub Committee meeting dated 15 September 2020 and the recommendations therein and all matters were resolved except for Remembrance Sunday details which had now been finalised and Councillors had received a Councillor bulletin regarding these.

40. WORKING PARTY NOTES

i) FINANCE WORKING PARTY NOTES

Councillor Jenny Budgell presented the notes. Councillors noted the Finance Working Party notes from the meeting held on 01 October 2020 and the recommendations therein and it was noted that all matters are ongoing.

41. ADVISORY GROUP NOTES

i) CLIMATE EMERGENCY ADVISORY GROUP NOTES

Councillor Teresa Hutton presented the notes. Councillors noted the Climate Emergency Advisory Group notes from the meetings held on 07 September and 05 October 2020 and the recommendations therein and it was noted that all matters are ongoing.

42. FINANCE REPORT

The Chief Executive presented the Finance report to Councillors on behalf of the Director of Resources. The financial results for the first 5 months of the financial year were highlighted.

It was noted that due to the phasing of the budget spend, the Net Expenditure over Income shows a surplus of £243k over budget at this stage, it was highlighted that this is not a true representation of where the outturn will be at the year-end. Due to reduced play area cleaning costs the previously estimated potential deficit of £63k in Income and Expenditure outturn for the year could be reduced. It was noted that much could change in the rest of the financial year.

RESOLVED that:

Councillors noted the Income and Expenditure position after 5 months to August 2020.

43. CHIPPENHAM TOWN CENTRE CCTV VOLUNTEER SCHEME

The Business Support Manager presented the report with the recommendation of implementing a Chippenham Town Centre CCTV Volunteer Scheme. Councillors discussed the potential of considering car parks as a whole for locations for CCTV as anti-social behaviour can move to other areas. The Business Support Manager confirmed that there are other phases of CCTV that Councillors will decide their priority.

Councillors requested clarification on the decisions made about locations of CCTV in the Shambles and Bath Road car park and whether CCTV volunteers would be fully compliant with GDPR. The Business Support Manager confirmed the camera in the Shambles was due to fly tipping and Bath Road car park was a joint decision with the Police and Wiltshire Council Area Board to tackle anti-social behaviour. Volunteers would be vetted and given bespoke GDPR and DPO training, the right people would be selected and trained.

Councillors raised the issues of CCTV in supermarket car parks and it was highlighted this may be the responsibility of the supermarket as they own the land. Councillors suggested increasing communications to supermarkets to install their own security measures such as gates. The Business Support Manager agreed to investigate where the responsibility lies and to invite supermarkets to take part in the upcoming meeting of the Community Safety Forum to hear their views. Councillors highlighted that as consultees for planning the Town Council need to be more robust and follow up on recommendations such as gates on supermarket car parks to ensure they are taken on board.

Councillors thanked the Business Support Manager and all those involved in the CCTV project. It was suggested that other cameras could be opened up to volunteers too such as the camera at the back of the One Stop shop. The Business Support Manager noted that there are currently three different CCTV systems, Borough Parade, Emery Gate and the Town's, they should all be linked up in the future, it was confirmed that the police have access to all CCTV.

With all in favour it was

RESOLVED that:

A CCTV Monitoring Volunteer Scheme be introduced to help monitor the CCTV system outside of the current contracted out hours; in particular the daytime hours.

44. CONSULTANCY WORK TO SUPPORT THE WORK OF CLIMATE EMERGENCY ADVISORY GROUP (CEAG)

The Chief Executive presented the report regarding the engagement of a consultant to carry out work to support the role of the Climate Emergency Advisory Group (CEAG). It was noted that there was good support from CEAG members but no dedicated officer or consultant with the required knowledge and skills in climate change to support the group. A consultant financed from the existing budget of £5000 will provide the necessary knowledge and skills on an ongoing consultancy basis for this financial year.

Councillors noted the approach of engaging a consultant at a cost of £5000 to support CEAG. Councillors highlighted a previous request for including a summary assessment for all decision making policies that go through Council to indicate the climate and ecological impact of each decision, whether it would be beneficial or not. The Chief Executive confirmed this had not been carried out previously due to capacity and knowledge to make an informed comment. It was noted that with consultancy in place and within the officer's work plan this issue would be looks at in the fullness of time.

RESOLVED that:

Councillors noted the appointment of a consultant to assist with specialist work relating the ongoing work of the Climate Emergency Advisory Group (CEAG).

45. FINANCIAL ADMINISTRATION: AUDIT OF ACCOUNTS PAYABLE AND BANK RECONCILIATIONS FOR MONTHS 5-6

The Finance Manager presented the report to Councillors and noted the BACS and Cheques audit of months 5 and 6 had taken place with Councillors Jenny Budgell and Teresa Hutton. All Councillors had been invited to be added to a rota to take part in the audits.

RESOLVED that:

Councillors noted the report.

46. ITEMS FOR COMMUNICATION

Councillors did not request any specific items for communication.

47. DATE OF NEXT MEETING

The next meeting of this Committee will take place at 7pm on Wednesday 09 December 2020.

The meeting concluded at 7.40pm

These Minutes are subject to confirmation at the next meeting

Signed on behalf of the Committee as a true record of the meeting

Chairman:

Date:

DRAFT



Agenda Item 8

Meeting	Strategy and Resources Committee
Date	09 December 2020
Report Title	Fees & Charges 2021/22
Author	Nick Rees, Director of Resources, Responsible Financial Officer

1.0 PURPOSE OF REPORT

- 1.1 For Councillors to consider the fees and charges set by this Town Council for the financial year 2021/22.

2.0 INTRODUCTION AND BACKGROUND INFORMATION

- 2.1 Each year the council agrees the fees and charges that it levies for its services and facilities for the forthcoming year. Fees & charges for 2021/22 were considered by the Amenities, Culture & Leisure Committee (ACL) at its meeting on 11th November 2020 and this committee is asked to adopt its recommendations.

3.0 FEES AND CHARGES PROPOSED FOR 2021/22

- 3.1 In support of our communities across Chippenham who may be affected by the impact of the current COVID-19 Pandemic and their access to affordable services beneficial to their Health and Wellbeing, the ACL Committee recommends that there is no increase in fees and charges for next financial year, 2021/22.
- 3.2 Many of the council's facilities have been closed at times during this year and, when they have been able to open, have been operating at reduced capacity. The council has taken measures to mitigate the fall off in income through in-year expenditure reductions.
- 3.3 Next year, a similar situation is likely to occur and reduced income has been factored into the council's proposed Income & Expenditure budget. The additional revenue that could be generated by fees and charges increases based on a reduced income level will have minimal impact on the overall council finances. Furthermore, the council's leisure facilities compete with other providers who are unlikely to increase their prices.
- 3.4 It is recommended that fees & charges are not increased next year.

4.0 CONTRIBUTION TO CORPORATE PLAN PRIORITIES

- 4.1 Corporate Priority 5 - Effective and efficient use of resources.

5.0 STAFFING IMPLICATIONS

5.1 There are no staffing implications.

6.0 FINANCIAL IMPLICATIONS

6.1 These proposals will have a negligible impact on the council's overall budget and are primarily intended to not place any unreasonable financial burden on the users of its services.

7.0 LEGAL IMPLICATIONS

7.1 There are no legal implications.

8.0 RECOMMENDATIONS

8.1 Councillors are asked to approve the Amenities, Culture & Leisure Committee's recommendation that fees and charges remain the same for the Town Councils leisure services for the next financial year 2021/22.



Agenda Item 9

Meeting	Strategy and Resources Committee
Date	09 December 2020
Report Title	Budget 2021/22
Author	Nick Rees, Director of Resources, Responsible Financial Officer

1.0 PURPOSE OF REPORT

- 1.1. To update Councillors of the process that has been completed to prepare the Income & Expenditure (I&E) and Capital/Ear Marked Funds (C/EMF) budgets for 2021/22. For this Committee to recommend that these budgets be approved by Full Council at its meeting on 13 January 2021.
- 1.2. For this Committee to recommend a Precept of £3,406,852 for 2021/22 for approval at the same Full Council meeting. A summary of the draft I&E budget is attached [APPENDICES A and B], together with a draft C/EMF budget [APPENDIX C]. The following table summarises the recommended Precept requirement for 2021/22.

	Precept Income	No. of Band D Properties Paying Precept	Cost per Band D Household
Proposal 2021/22	£3,406,852	12,597.63	£270.44 p/annum £22.54 p/month
This Year 2020/21	£3,236,261	12,349.77	£262.05 p/annum £21.84 p/month
Percentage Increase	5.3%		3.2%
£ increase to Band D Household v 2020/21			£8.39 p/annum £0.70 p/month

2.0 INTRODUCTION AND BACKGROUND INFORMATION

- 2.1 The Finance Working Party met 4 times this municipal year to consider the budget for 2021/22, in the context of the impact of the Covid-19 pandemic on the Council's finances. In the event that the council incurred a deficit either this year or next year, it discussed the strategic points of principle on the approach to recovering any potential

deficits and what impact this may have on General Reserves and Capital/Ear Marked Funds (C/EMFs).

- 2.2 The working party considered that in relation to recovering any potential deficits, Councillors on the Finance Working Party would not like to increase the precept next year beyond an inflationary increase. The inflation factor of 3.2% within in the council's Medium-Term Financial Plan (MTFP) for next year has therefore been applied to the average precept charge for a Band D property for next year's budget.
- 2.3 The working party recognised that the Council has a good overall level of reserves and that either General Reserves or C/EMFs could temporarily go down as a result of any potential deficit and that above inflationary precept increases could be considered in future years (beyond next year 2021/22).
- 2.4 However, budget planning meetings have been held with each of the Heads of Service that hold budget responsibilities with the aim of compiling a budget that will deliver a break-even outturn. This has been considered by the working party as well as the risks within the budget assumptions. These risks were included within a 'worst case' scenario.
- 2.5 All other committees and sub-committees of the Council have considered their budgets and made recommendations that are included in this proposed budget. The Finance Working Party fully supports the proposed I&E budget and precept for 2021/22.
- 2.6 The Tax Base for Band D properties (the number of households paying the precept) has been confirmed by Wiltshire Council as 12,597.63 for 2021/22 (v 12,349.77 in 2020/21) and is used to calculate the precept per household in the table above. This represents a net increase of 248 households paying precept to Chippenham Town Council (CTC) next year. With 200 households now being able to claim exemption from paying Council Tax/Precept, the actual number of new built properties and households transferring to CTC as a result of boundary changes is 448. This represents a 3.6% increase in the demand for services from CTC, and has a consequent cost pressure impact before any inflationary increase in costs.
- 2.7 The Finance Working Party also considered, at its last meeting on 26th November 2020, the proposed Capital/Ear Marked Funds (C/EMFs) budget for 2021/22. It fully supports the proposal.

3.0 INCOME & EXPENDITURE BUDGET FOR 2021/22

- 3.1 The main assumptions included in the suggested budget for 2021/22 are:

Income

- The Precept per Band D household increases by 3.2% as per the inflationary increase included in the council's Medium-Term Financial Plan (MTFP);
- There will be no income from Shows at the Neeld or Hire of the Town Hall for the entire financial year. This assumes that even if events are allowed, they will be uneconomic to put on;
- Sports income assumes that Stanley Park will continue to be open at April 2021 and is based on the levels of income generated in the months when Stanley Park was operational in 2020/21, with Forest Green Rovers contracted income included in full;

- Cemetery income assumes that the fall off in burials income (£25k) seen this year will continue next financial year;
- Rental income assumes that all facilities are available to hire throughout the year (e.g. bowling club, tennis club, catering concessions, golf club), but that there will not be a tenant for the former Pasty Shop;
- All Community Infrastructure Levy (CIL) and S106 income goes to C/EMFs in the balance sheet.

Expenditure

- It is anticipated that there will be a lower wage settlement next year, we have therefore prudently increased the overall salary budget by 1.5% (v 2.75% this year), adding £30k to payroll costs. Whilst Government has recently indicated a 'public sector' pay freeze at certain salary levels, the full detail of how this would work in reality is still to be announced, it is therefore sensible to allow for some push-back from employee organisations and possible a change in policy;
- A vacancy factor of 1% is included, representing a reduction of £21k in the payroll budget;
- On the assumption that there will be no Neeld events, there will be no related direct events expenditure;
- The training budget is reverted back to last year's original budget of £20k;
- There will be no additional agency staff costs for cleaning play areas, with all play area cleaning being conducted by CTC staff;
- Marketing and communications costs are as per last year's original budget and £40k is included for the Xmas Lights switch on event;
- Maintenance and operating costs are as per last year's original budget, as it is considered unsustainable to repeat the savings made this year.

3.2 This year, measures have been taken to reduce expenditure in line with the fall off in income due to the impact of Covid-19 measures. The most recent forecast I&E outturn for 2020/21 was for a deficit of £63k, however the methodology and cost of cleaning play areas has been reviewed and will reduce this deficit. Furthermore, there is additional income gained from the surrender of the lease of the Pasty Shop. Break-even is therefore still a possibility for this year.

3.3 Heads of Service have taken account of the continued impact of Covid-19 on their income in considering levels of expenditure in their areas for next year's budget. The overall I&E outcome in the recommended budget for next year (2021/22) is a break-even position.

4.0 **CAPITAL/EAR MARKED FUND EXPENDITURE BUDGET FOR 2021/22**

4.1 The Council's General Reserves policy is to maintain a general reserves balance equivalent to 25% of the previous year's precept. This is the minimum level recommended by sector guidance. Chippenham Town Council's Responsible Financial Officer recommends that CTC follows sector guidance on this matter. In order to maintain general reserves at this level, without a surplus generated by a further increase in precept, it would be necessary to transfer reserves back from C/EMFs (amounting to £72k this year and £42k next year). These amounts are taken into account within the closing C/EMF balances shown in Appendix C. The General Reserve at the end of next year would be £851k.

4.2 The recommended C/EMF expenditure budget for 2021/22 is £354k. Income from CIL is budgeted at £140k, with £115k funded as replenishment from the I&E account.

- 4.3 The balance of C/EMFs next year would reduce from an opening balance of £1,022k to £854k. Together with General Reserves, the total reserves available to CTC at the end of the next financial year would be £1.7m. The Finance Working Party is comfortable that the overall level of reserves is sufficient to withstand the impact of the worst-case scenarios that it considered for this year and next year.

5.0 CONTRIBUTION TO CORPORATE PLAN PRIORITIES

- 5.1 Corporate Priority 5 - Effective and efficient use of resources.

6.0 STAFFING IMPLICATIONS

- 6.1 There are no staffing implications.

7.0 FINANCIAL IMPLICATIONS

- 7.1 Councillors are to note the proposed Income & Expenditure budget, the budgeted increase in Precept income and the impact of the recommended capital expenditure budget on Capital/Ear Marked Fund balances.

8.0 LEGAL IMPLICATIONS

- 8.1 There are no legal implications.

9.0 RECOMMENDATIONS

- 9.1 For councillors to note the report and to recommend that at its meeting on 15 January 2021 Full Council:

- a) adopts the proposed Income & Expenditure budget for 2021/22 and that a precept of £3,406,852 be raised for 2021/22;
- b) adopts the proposed Capital/Ear Marked Funds budget for 2021/22.

Suggested Budget for 2021/22

Appendix A

	2019/20 ACTUAL	2020/21 BUDGET	2020/21 FORECAST	2021/22 PROPOSED BUDGET
Income				
Precept	2,948,550	3,236,261	3,236,261	3,406,852
Events Income (Neeld Hall)	129,173	140,000	-5,000	
Sports Income	96,399	91,100	18,775	66,300
Cemetery Income	59,608	60,000	35,000	35,000
Town Hall Income	82,917	92,000		
Rent Received	104,028	113,767	70,887	103,817
Grant Income	20,108	20,500	19,500	10,500
Other Income	100,662	118,650	60,100	85,050
EMF/ CIL / S106	25,000			
	<u>3,566,445</u>	<u>3,872,278</u>	<u>3,435,523</u>	<u>3,707,519</u>

Expenditure

Staff costs	1,655,298	2,045,326	1,965,412	2,063,728
Devolution 'Central Admin' / Strategic Plann	16,123	30,118	38,118	30,118
Events expenditure	134,949	140,000	8,000	
Agency/Contract staff	102,832	101,833	25,250	43,500
Other people costs	33,844	43,750	30,750	50,250
Building costs	287,437	305,562	278,162	295,199
Insurance	37,729	38,964	42,964	43,000
Office costs	42,799	47,900	42,200	47,200
Supplies & Services	77,879	137,130	189,036	133,330
IT costs	103,736	96,900	96,900	111,269
Marketing / Comms	47,934	62,300	23,500	62,300
Xmas Lights Switch On	40,000	40,000	40,000	40,000
Maintenance	177,512	175,839	150,439	176,550
Other Operating costs	105,955	149,372	117,172	145,372
Vehicle costs	108,421	174,910	181,910	156,329
Finance/Legal/Loan Interest & Capital	80,308	84,004	84,604	84,004
Prof / Consultancy Fees	33,223	31,000	31,800	31,000

Mayoral / Members costs	44,127	47,370	38,032	47,370
Community and Donations	36,747	32,000	26,000	32,000
EMF / CIL / S106	319,085	88,000	88,000	115,000
	<u>3,485,938</u>	<u>3,872,278</u>	<u>3,498,250</u>	<u>3,707,519</u>
 Surplus / (Deficit)	 <u>80,507</u>	 <u>0</u>	 <u>-62,727</u>	 <u>0</u>
 General Reserves (25% of Precept)	 737,138	 809,065		 851,713

Budget 2021/22 Cost Centre Summary

Appendix B

		2019/20	2020/21	2021/22
		Actual	Budget	Proposed Budget
Net Expenditure over Income Summary				
Planning, Env't & Transport		22,387	33,008	32,864
Strategy & Resources		897,288	1,029,339	1,105,593
Amenities, Culture & Leisure		1,948,368	2,173,914	2,268,395
Wiltshire Council Precept		-2,948,550	-3,236,261	-3,406,852
Surplus / (Deficit)		80,507	0	0
Planning, Env't & Transport				
101 Environmental Improvement	Expenditure	18,475	20,768	20,624
199 Capital - Planning	Expenditure	3,912	12,240	12,240
Planning, Env't & Transport	Net Expenditure over Income	22,387	33,008	32,864
Strategy & Resources				
215 Neighbourhood Plan	Expenditure	53,818	51,286	42,013
	Income	6,446	8,000	
	Net Expenditure over Income	47,372	43,286	42,013
221 CCTV	Expenditure	31,572	24,558	24,546
	Income	4,002		
	Net Expenditure over Income	27,570	24,558	24,546
261 Civic & Ceremonial	Expenditure	49,464	57,869	70,649
262 Grants & Donations	Expenditure	20,000	25,315	25,386
290 Administration	Expenditure	686,811	746,513	774,988
& 291	Income	54,234	38,800	19,800
	Net Expenditure over Income	632,577	707,713	755,188
298 Projects EMF - S & R	Expenditure	7,292		
299 Capital - S & R	Expenditure		20,400	20,400
471 Promotions & Publicity & Comms	Expenditure	109,065	150,198	167,411
472 Events	Expenditure	3,948		
Strategy & Resources :- Expenditure	Expenditure	961,970	1,076,139	1,125,393
	Income	64,682	46,800	19,800
	Net Expenditure over Income	897,288	1,029,339	1,105,593
Amenities, Culture & Leisure				
301 John Coles Park	Expenditure	168,214	188,521	217,081
	Income	4,342	400	
	Net Expenditure over Income	163,872	188,121	217,081
302 Sports (Tennis etc) JCP	Expenditure	6,871	5,935	5,607
	Income	1,350	1,350	1,900
	Net Expenditure over Income	5,521	4,585	3,707
303 Bowling Green	Expenditure	13,051	15,036	14,679
	Income	5,966	5,800	5,800

	Net Expenditure over Income	7,085	9,236	8,879
305 Kiosk JCP	Expenditure	134	488	481
	Income	8,060	3,500	9,000
	Net Expenditure over Income	-7,926	-3,012	-8,519
311 Play Areas	Expenditure	62,092	52,406	53,552
312 BMX Track	Expenditure	457		
313 Westmead	Expenditure	5,629	6,347	6,205
314 Rivers' Route/Baydons Wood	Expenditure	46,371	38,969	37,169
	Income	10,500	10,500	10,500
	Net Expenditure over Income	35,871	28,469	26,669
315 Allotments	Expenditure	11,979	13,192	12,793
	Income	9,713	9,600	9,600
	Net Expenditure over Income	2,266	3,592	3,193
316 Millenium Wall	Expenditure	925	726	684
319 Sports Coaching	Expenditure	37,678	36,195	16,000
	Income	12,618	9,000	9,000
	Net Expenditure over Income	25,060	27,195	7,000
320 Stanley Park	Expenditure	347,308	407,614	443,567
	Income	155,226	161,859	126,459
	Net Expenditure over Income	192,082	245,755	317,108
321 London Road Cemetery	Expenditure	149,545	131,568	127,160
	Income	59,608	60,000	35,000
	Net Expenditure over Income	89,937	71,568	92,160
322 War Memorial	Expenditure	653	610	590
331 Floral/Trees	Expenditure	55,124	60,031	35,657
	Income	4,541	3,200	1,600
	Net Expenditure over Income	50,583	56,831	34,057
332 Christmas Lights	Expenditure	34,671	34,118	33,392
	Income	1,175	1,400	500
	Net Expenditure over Income	33,496	32,718	32,892
333 Street Cleaning	Expenditure	45,597	58,072	61,302
	Income	1,126	1,700	500
	Net Expenditure over Income	44,471	56,372	60,802
335 Market Place/Street Furniture	Expenditure	22,899	30,329	30,048
338 Toilets	Expenditure	69,378	43,374	48,271
	Income	2,270	3,100	3,100
	Net Expenditure over Income	67,108	40,274	45,171
391 Supervisors' Office	Expenditure	11,307	2,000	2,000
392 Vehicles	Expenditure	77,509	70,000	77,000
398 Projects EMF - Leisure/Amenities	Expenditure	14,716	88,000	115,000

401 Museum	Expenditure	235,337	257,075	261,276
	Income	26,653	39,500	18,000
	Net Expenditure over Income	208,684	217,575	243,276
404 Yelde Hall	Expenditure	31,119	25,972	26,451
	Income		200	
	Net Expenditure over Income	31,119	25,772	26,451
407 Customer Services	Expenditure	86,841	69,606	76,953
	Income	3,202	2,450	250
	Net Expenditure over Income	83,639	67,156	76,703
408 Devolution	Expenditure	457,552	591,658	503,418
	Income	31,145	41,658	41,658
	Net Expenditure over Income	426,407	550,000	461,760
411 Town Hall / Neeld	Expenditure	470,621	535,290	342,926
	Income	215,718	234,000	8,000
	Net Expenditure over Income	254,903	301,290	334,926
498 Project EMF	Expenditure	35,000		
Amenities, Culture & Leisure	Expenditure	2,501,581	2,763,131	2,549,262
	Income	553,213	589,217	280,867
	Net Expenditure over Income	1,948,368	2,173,914	2,268,395
Precept				
501 Precept Income	Income	-2,948,550	-3,236,261	-3,406,852

Capital Expenditure Budget 2021/22

Appendix C

	2020/21 Budget	2021/22 Suggested Budget
Future Revenue Expenditure Commitments		
Elections 2021/22		40
Neighbourhood Plan	18	23
ICT Project	49	
Modern Gov Software	9	
Councillor Tablets & Licences x 24	12	
Exceptional Staffing Costs		15
Wiltshire Wildlife Consultancy - Devolution EMF	12	
Tree Officer - Devolution EMF	30	30
	<u>130</u>	<u>108</u>
Capital Purchase 'Replacement' Programme		
Replacement Vehicle Programme	14	124
Devolution Vehicles 2020/21	67	
	<u>81</u>	<u>124</u>
Maintenance		
Museum		10
Museum Rafters	9	
Town Hall		10
Neeld Windows Repair	5	
Stanley Park Planned Maintenance	8	5
Stanley Park Room Enhancements	4	5
John Coles Park		5
Public Toilets		4
Buttercross maintenance (will now be 2021/22)	6	
	<u>32</u>	<u>39</u>
Enhancement / Improvement		
CCTV		10
Stanley Park Borehole	26	
Improved (Compostible) Monkton Pk Toilet		28
Open Space Enhancement (WWF Monkton Park etc)		15
Play area enhancement		30
Cemetery Cremation Plots	6	
Cemetery Concrete Base	14	
Short-term works Meeting Place Neeld	9	
Stanley Park Depot (will now be 2021/22)	70	
	<u>125</u>	<u>83</u>
Total Routine Capital/EMF Expenditure	<u><u>368</u></u>	<u><u>354</u></u>
Strategic Asset Development		
Purchase of Unit 2, Lilies tea room (will now be 2021/22)	175	
	<u><u>175</u></u>	

Vehicles (ACL 5/11/20):

Tractor	55
S Park Mower	12
Other Eq S Park	15
Verti Drainer S Park	<u>42</u>
	<u><u>124</u></u>

Funding for Capital / EMF Programme

	2020/21 Year 1	2021/22 Year 2
Opening Balance	1,232	1,022
Expenditure	(368)	(354)
Transfer back to General Reserves	(72)	(42)
Income from Precept (top up)	88	88
CIL income	142	140
Strategic Asset Development	(175)	
PWLB Borrowing	175	
Closing Balance	<u><u>1,022</u></u>	<u><u>854</u></u>



Agenda Item 10

Meeting	Strategy and Resources Committee
Date	09 December 2020
Report Title	Community Donations Sub Committee Revised Policy
Author	Helen Bywater, Corporate Support Officer

1.0 PURPOSE OF REPORT

- 1.1 To consider a revision of the Community Donations Scheme Policy and Application Form, in order to prioritise charities and other organisations working to improve the life of Chippenham residents who have been negatively affected by the COVID19 pandemic and to increase the number of meetings to four for the financial year 2021/22.

2.0 INTRODUCTION AND BACKGROUND INFORMATION

- 2.1 Since the initial COVID19 lockdown period began, applications for the Community Donations Sub Committee have been received from groups who have highlighted the significant impact the COVID19 pandemic has had on the people of Chippenham. For example, Chippenham Food Bank applied and were awarded £5,000 after seeing an unprecedented demand for their help this year.
- 2.2 Many organisations are struggling to raise funds in their usual way due to restrictions based on Government guidance.
- 2.3 Although it is not clear what Government guidance or financial support will look like in the next year, it is likely that the impact of the COVID19 pandemic will still be felt by many people in the Chippenham community in the months to come.
- 2.4 The current Community Donations Scheme Policy was adopted on 28 June 2018 and is due for review in June 2021. However, it would be prudent to review and revise the policy and associated paperwork now to ensure that the Council can focus support towards those who are most in need.
- 2.5 It has been agreed that the budget for Community Donations Sub Committee in the financial year 2021/22 will be £24,000 and the proposal is not to increase this budget, but to help Councillors make better informed decisions when agreeing the awards.

3.0 CHANGES TO THE COMMUNITY DONATIONS POLICY AND APPLICATION PROCESS

- 3.1 A line has been added to the Community Donations Policy (**APPENDIX A**) which states that *'For the financial year 2021/22, charities and other organisations focused on improving the life of Chippenham residents who have been negatively affected by the COVID19 pandemic will be prioritised.'* A question has been added to the application form (**APPENDIX B**) *'Will the event, project or activity contribute to supporting the*

community through the Coronavirus pandemic? If so, please explain how.' Councillors on the Community Donations Sub Committee will be asked to take this into consideration along with the other application criteria.

3.2 This opportunity has been used to make other helpful changes to the policy and application form including:

- Introducing a maximum amount that can be applied for per application of £5,000
- Adding that grant recipients will be invited to the Town Hall to take a photograph with the Mayor
- Grant recipients will be contacted by officers to provide feedback by email rather than filling in a form to reduce unnecessary paperwork
- In line with GDPR regulations applicants will be asked to provide a copy of their financial accounts, other information such as bank account details will be requested only if deemed necessary
- General tidying and removing of duplicated information

3.3 It is proposed that the Community Donations Sub Committee meet four times in the financial year 2021/22 instead of the usual three. This will cut down the time between meetings from four months to three, allowing charities and community organisations who may be struggling an opportunity to have their application heard quicker than usual. It is suggested that after the scheduled meeting in February 2021, further meetings are held in April 2021, July 2021, October 2021 and January 2022.

4.0 CONTRIBUTION TO CORPORATE PLAN PRIORITIES

4.1 The introduction of a new Community Donations Policy will contribute to the following corporate priorities;

- i. Corporate Priority 1 - Provide facilities and services which support and develop a well-connected town, which promotes health and wellbeing.
- ii. Corporate Priority 2 - An active role in the future development of Chippenham through collaboration with partners and stakeholders.
- iii. Corporate Priority 3 - Maintain and enhance opportunities to create a green, clean and safe environment.
- iv. Corporate Priority 4 - To promote Chippenham as a destination Market Town based on our rich heritage, history and culture.
- v. Corporate Priority 5 - Effective and efficient use of resources.

5.0 STAFFING IMPLICATIONS

5.1 There are no staffing implications.

6.0 FINANCIAL IMPLICATIONS

6.1 There are no financial implications.

7.0 RECOMMENDATIONS

- 7.1 a) That Councillors agree to adopt the updated Community Donations policy.
- b) That Councillors agree to increase the number of meetings to four for the financial year 2021/22.



**CHIPPENHAM
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Community Donations Scheme Policy

ADOPTED:

REVIEW:

AMENDMENTS:

CONTENTS:	Page
Overview of the Scheme	2
Monitoring	3
The Application Process	3
Application Check List	5
Contact Details	6

Scheme Aims

- 1.1 This policy sets out how Chippenham Town Council and the Community Donations Sub Committee will manage applications from organisations who are seeking funding from the Town Council for a project, event, activity or other purpose. Please read this document before completing the application form.
- 1.2 The aim of the Town Council's Community Donations Scheme is to provide financial support to organisations who work to improve the quality of town life in Chippenham.
- 1.3 For the financial year 2021/22, charities and other organisations focused on improving the life of Chippenham residents who have been negatively affected by the COVID19 pandemic will be prioritised.

Scheme Governance

- 2.1 This policy is issued by the Community Donations Sub Committee of Chippenham Town Council, who have been assigned responsibility through its Strategy and Resources Committee. The Community Donations Sub Committee is comprised of 7 Councillors, who will meet 4 times per year to consider applications based on the criteria outlined in this policy.
- 2.2 The scheme is managed by the Chief Executive and the day to day administration of the process is delegated to the Business Support Manager and Corporate Support Officer, within a GDPR framework which protects the confidentiality of individuals and any sensitive or personal data.
- 2.3 The financial contribution that can be awarded is taken from an annual budget based on the financial year April to March and the total amount of grants awarded are restricted to within this budget. For 2021/22 the annual budget is £24,000 and the maximum amount that can be applied for per application is £5,000.
- 2.4 On receipt of an application the Corporate Support Officer will check that all relevant information has been provided. Applications are then sent to the Councillors on the Sub Committee and applicants are invited to attend a meeting at which their application will be considered, to provide a brief

overview and answer questions. Meetings are usually held on a Thursday at 4pm.

- 2.5 Minutes of the meeting will be circulated and all applicants, whether successful or not, will be contacted within two weeks following the meeting. The decision of the Committee is final.

Monitoring

- 2.6 The grant must only be used for the purpose for which the application was made. Successful applicants will be subject to monitoring to ensure good use of funding. This may include requests for annual reports detailing expenditure or other results.
- 2.7 All recipients are required to provide feedback stating how the money has been used and will be contacted for this purpose. Where projects might span more than a 12-month period an interim report will be required.
- 2.8 Recipients are asked to give recognition to the Town Council through publicity and promotions.

Application Process

Who can apply?

- 3.1 The Community Donation Scheme exists to support organisations which require financial assistance and accepts applications from the following:

- Charitable Organisations
- Community Interest Groups
- Sports Clubs and Arts Groups
- Advice Organisations
- Start-up grants for new organisation who will become one of the above

The organisation must be based in Chippenham or the surrounding area and must be able to demonstrate that it benefits a significant number of people living in Chippenham.

- 3.2 There are some cases where it would not be suitable to provide a grant including:

- General appeals
- Individual appeals or sponsorship
- Commercial enterprises which aim to generate a profit
- Projects with party political links
- Projects which discriminate on the grounds of age, colour, impairment, marital status, lifestyle, culture, nationality, race, gender, sexuality or on the grounds of economic or social status
- Retrospective applications for events or projects which have already happened
- Services which should be provided by statutory funding
- Projects which are considered to be the responsibility of Wiltshire Council

3.3 Each application must support at least one of the following priorities:

- To provide facilities and services which support and develop a well-connected town, which promotes health and well being
- To play an active role in the future development of Chippenham through collaboration with partners and stakeholders
- To maintain and enhance opportunities to create a green, clean and safe environment
- To promote Chippenham as a destination Market Town based on our rich heritage, history and culture
- To ensure effective and efficient use of resources

How do I apply?

- 3.4 Dates of the meetings are available on the Town Council's website and are in the months of April, July, October and January.
- 3.5 Application forms and any supporting documents must be submitted three weeks before the meeting date. Late applications will be deferred or returned depending on the nature of the application.
- 3.6 Only one application from any group or organisation will be considered each financial year, 1st April to 31st March.
- 3.7 Applicants should use the Town Council's application form which is available from our website or Town Hall reception, and return it using the contact details on page 6 along with a copy of the organisations audited accounts for the previous financial year, or a comprehensive budget and business plan in the case of a newly formed organisation.
- 3.8 The Town Council may also request a copy of the organisations:
- Committee structure
 - Constitution or set of rules
 - Equal opportunities statement
 - Insurance policy
 - Photographs, plans and project costs
 - Bank account details and latest bank statement
- 3.9 Applications must not be submitted or endorsed by members of staff or councillors of Chippenham Town Council.

How is the grant money paid?

- 3.10 Successful applicants will be invited to the Town Hall to receive their cheque and take a photograph with the Mayor of Chippenham.
- 3.11 Funds will not be paid to an individual. If an organisation does not have a bank account, they can arrange for another community organisation to receive and hold the funds.

- 3.12 Occasionally conditions may be applied, which the applicant will need to address as part of the approval before payment can be made. Where a grant is awarded for a project that is relying on match funding from other organisations, the funds will not be released until the organisation has reached the target set by the Committee.
- 3.13 If the organisation is relying on a grant from the Town Council it should not commence the activity until the award of a grant has been confirmed.
- 3.14 If the organisation is unable to use the grant for the purpose it was awarded and within the stated timescale, the money must be returned to the Town Council.

Checklist

- 4.1 Please use the below checklist to ensure that your application meets the criteria outlined in this policy. You may be contacted and asked to provide further evidence.

a) The event, project or activity will benefit the community or voluntary sector rather than an individual or small number of individuals
b) The event, project or activity will make a difference to the quality of life of residents in Chippenham
c) The event, project or activity contributes to the Town Council's priorities (outlined in section 3.3)
d) The event, project or activity represents value for money
e) The organisation is not profit making and can demonstrate financial need, including accounts, a budget plan or other documentation to support the application
f) The organisation has sought to generate income from other sources
g) The organisation has a bank account in its own name
h) The organisation has a constitution or similar (or is preparing such documentation if a start-up)
l) The organisation prepared to give recognition to Chippenham Town Council through its publicity and promotions
m) The organisation is prepared to provide feedback to the Town Council on how the grant was used

Contact Details

Completed application forms and supplementary information can be returned either by post to:

Community Donations, Chippenham Town Council, Town Hall, High Street, Chippenham, Wiltshire SN15 3ER.

Or by email to d.jones@chippenham.gov.uk.

If you would like help completing the application form, or for any further information on the scheme, please email Daryl Jones: d.jones@chippenham.gov.uk or call 01249 446699.



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COMMUNITY DONATION SCHEME APPLICATION FORM

Please complete in black ink or type and use a separate sheet of paper for your answers where necessary.

In order to comply with General Data Protection Regulations, page 1 will be detached from the remainder of the application form and used by office staff only for the purpose of contacting the applicant about the application and any subsequent award. Please confirm by signing the box below that you are content that Chippenham Town Council retains your details for this purpose.

I give consent to Chippenham Town Council storing the personal data below for the purpose of processing this application and any subsequent award.	Signed: Dated:
--	-----------------------

Q 1.

a. Name of organisation	
b. Name of applicant	
c. Position held in the organisation	
d. Contact address	
e. Contact telephone number (daytime)	
f. Email address	

ABOUT YOUR ORGANISATION

Q 2.

a. Name of organisation:	
b. When was your organisation formed?	
c. Is your organisation a registered charity?	
d. Is your organisation part of, or affiliated to, any national organisation?	
e. How many members does your group have? Please give details of membership fees if applicable.	
f. Briefly describe the aims and objectives of your organisation including details of events, services, projects, and activities currently provided. If you are new, describe what you plan to provide.	
g. If your organisation has financial reserves, for what purpose are they held?	
h. If your organisation is granted an award, in what name should the cheque be made payable?	

ABOUT YOUR PROJECT, EVENT OR ACTIVITY

Q 3.

a. What is the amount of grant that you are applying for?	£
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b. Describe the project, event, or activity for which you require a grant: Please be specific about what you will achieve and how you will achieve it.	
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c. Please tick to confirm which of the town council's corporate objectives are met by your project, event, or activity.	Provide facilities and services which support and develop a well-connected town, which promotes health and wellbeing.	
	An active role in the future development of Chippenham through collaboration with partners and stakeholders.	
	Maintain and enhance opportunities to create a green, clean and safe environment.	
	To promote Chippenham as a destination Market Town based on our rich heritage, history and culture.	
	Effective and efficient use of resources.	

d. Please explain how you have identified a need in the community for this project, event or activity and what difference a grant will make.	
--	--

e. Will the event, project or activity contribute to supporting the community through the Coronavirus pandemic? If so, please explain how.	
f. When do you intend to start the project? If the proposal is for an event, when is it intended to be held?	
g. Approximately how many people will benefit in Chippenham? Please be as specific as possible.	
h. How will you measure the success of your proposal?	
i. What are the main risks for the success of the project, event or activity and how will these risks be managed? i.e. financial challenge, health and safety, weather	

If you are arranging an event, please provide a copy of the relevant insurance certificate, or details of the insurance that will be obtained, with your application.

FINANCIAL INFORMATION

Q 4. Please provide a breakdown of costs:

Description	Amount requested from Chippenham Town Council	Total cost
	£	£
Total	£	£

Q 5. Are you seeking funding support from any other organisation? Examples include Chippenham Area Board, Chippenham Borough Lands Charity, local supermarkets, businesses and other national and local organisations.

Organisation approached	Purpose	Amount approved
		£
Total		£

If you have not made applications to other organisations for funding, please give your reasons.	
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Q 6. Please give details of your fundraising efforts and how much has been raised towards the cost of the project, event, or activity:

Type of activity		Amount raised	Amount still to raise
		£	£
Total		£	£

Please list any supplementary information in support of your application (for example additional literature, leaflets or a recent annual report).

The following supplementary information has been provided:	
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APPLICATION CHECK LIST

Q 8.

Please tick to confirm you have completed the following:	
All questions have been answered accurately	
You have been clear on the amount of grant required	
You have included the organisations latest full set of accounts (income and expenditure)	
You have included a copy of relevant insurance policies, where applicable	
You are aware of the dates of the meetings and have submitted this application more than three weeks in advance of the meeting at which you would like your application to be considered	
You have signed the declaration on the last page of your application	

DECLARATION

I declare that:

- I have read and accepted the policy and conditions of funding and have answered all questions fully and truthfully. I also declare that any grant made will be used solely for the purpose outlined in this application.

I understand that:

- Chippenham Town Council may ask for additional information at any stage in the application process.
- I will be required to provide details showing how the grant funding was used. Chippenham Town Council reserves the right to reclaim the grant in the event of it not being used for the purpose specified.
- Details of this application will made public in the agenda and reports for the Community Donations Sub Committee. (Private and sensitive data will not be disclosed).

Signature	
Name	
Date	



Agenda Item 11

Meeting	Strategy and Resources Committee
Date	09 December 2020
Report Title	Internal Audit Report
Author	Nick Rees, Director of Resources, Responsible Financial Officer

1.0 PURPOSE OF REPORT

- 1.1 For Councillors to receive and consider the findings of an internal audit report following a routine visit by Auditing Solutions Ltd on 27th October 2020.

2.0 INTRODUCTION AND BACKGROUND INFORMATION

- 2.1 Auditing Solutions are contracted by the Council to perform internal audit work in accordance with an agreed Strategic Five-Year internal audit plan. This report covers the first of their scheduled visits during the 2020/21 financial year.

3.0 INTERNAL AUDIT OCTOBER 2020

- 3.1 This particular internal audit visit reviewed the following areas:
- Accounting Arrangements and Bank Reconciliations
 - Corporate Governance
 - Expenditure, Tendering Processes and VAT
 - Assessment & Management of Risk
 - Precept Determination and Budgetary Control
 - Income
 - Staff Salaries
 - Investments & Loans
- 3.2 The overall conclusion of the Internal Auditor is that, in the areas examined, the Council continues to operate effective control systems and there were no matters that arose to warrant formal comment or recommendations.

4.0 CONTRIBUTION TO CORPORATE PLAN PRIORITIES

- 4.1 Corporate Priority 5 - Effective and efficient use of resources.

5.0 STAFFING IMPLICATIONS

- 5.1 There are no staffing implications.

6.0 FINANCIAL IMPLICATIONS

- 6.1 There are no financial implications.

7.0 LEGAL IMPLICATIONS

7.1 There are no legal implications.

8.0 RECOMMENDATIONS

8.1 For Councillors to note the contents of the report.



Chippenham Town Council

Internal Audit Report 2020-21 (First interim)

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

Statute requires all town and parish councils to arrange 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 Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2020-21 financial year, during our first interim visit to the Council, which took place on 27th October 2020.

Internal Audit Approach

In commencing our review for 2020-21 in accordance with the requirements of the Internal Audit Certificate in the AGAR and the 2020-21 updated Governance and Accountability Manual, we have again paid due regard to the materiality of transactions and their susceptibility to potential misrepresentation in the Accounts / AGAR, together with examining the overall governance framework. Our aim is to ensure that the Council continues to operate robust control systems and that transactions are, as far as we are reasonably able to ascertain, processed in accordance with national and locally approved legislation.

We have again paid due regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts and / or the AGAR.

Overall Conclusion

We are pleased to conclude that, in the areas examined to date this year, the Council continues to operate effective control systems that help ensure that transactions remain free from material misstatement and will be reported accurately in the year-end Statement of Accounts and AGAR. We have, however, identified one relatively minor issue in relation to staff pay, detail of which we have discussed with the Finance Manager, who has taken appropriate remedial action: full detail is in the body of the detailed report following. One further issue raised previously, also appears to remain to be actioned and is consequently restated in the following detailed report and appended Action Plan.

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

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

The Council continues to maintain its accounting systems using bespoke Rialtas Omega software with its primary Current and Business Call Reserve bank accounts at Lloyds plc, together with a supplementary interest bearing Saver account at Barclays. Surplus funds of £200,000 are on deposit in the CCLA Property Fund.

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. We have consequently undertaken the following work in this area to date this year: -

- Ensured that a comprehensive cost centre and nominal ledger structure remains in place
- Verified the opening account balances in the accounting software for 2020-21 to the closing Financial Statements for 2019-20 to ensure that all balances have been accurately rolled forward
- Checked and agreed two sample months' transactions (April & September 2020) on all accounts as recorded in the Omega accounts to the supporting bank statements, and
- Checked and agreed the bank reconciliations on the Lloyds accounts as at 30th April & September 2020 ensuring that no long-standing uncleared items or other anomalous entries exist.

Conclusions

We are pleased to record that no issues have been identified in this area warranting formal comment or recommendation at this stage of our review process. We shall undertake further work in this area at future visits including ensuring the accurate disclosure of the combined cash and bank balances in the year's AGAR and detailed Accounts prepared on behalf of the Council by DCK Accounting.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance arrangements in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have commenced our examination of the Council and Standing Committee meetings (with the exception of Planning & Transport) reading those to date in 2020-21 as currently available on the Council's website and /or kindly provided electronically by the Democratic Services Manager with no concerns or issues identified.

We have previously noted that the Council's extant corporate documentation such as Standing Orders (SOs), Financial Regulations (FRs) and Members' Code of Conduct are subjected to periodic review: we also now note that the FRs and Procurement Policy have been reviewed and re-adopted by full Council in September 2020 and in line with the latest NALC model document.

Conclusions

No matters arise in this area to warrant formal comment or recommendation at the present time: we will continue to monitor the Council's approach to governance, also continuing our review of minutes at future review visits.

We have previously made reference to NALCs intention to revise both SOs and FRs following the UKs exit from the EU: this has obviously been delayed due to the Covid-19 crisis: we will keep the Council advised as soon as we hear of any developments in this respect.

Review of Expenditure, Tendering Procedures and VAT

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 records, 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 the acquisition of goods or service delivery, where one would be anticipated
- 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 procedures and physical payments in this area for 2020-21, selecting a sample of payments including all those individually in excess of £4,000, together with a further selection of every 50th transaction (irrespective of value) for the financial year to the date of this first review for the year. Our test sample includes 61 individual payments, plus 5 premises NNDR payments made monthly by standing order: the test sample totals £620,950 representing 58% by value of non-pay related expenditure for the year to date. We are pleased to report that no issues have been identified in this respect with all payments meeting the above criteria.

We note that VAT returns continue to be submitted electronically on a regular quarterly basis and have ensured that the first two quarterly reclaims accurately reflect the nominal account balance as at each quarter-end with only the first reclaim repaid to date.

Conclusions

We are pleased to report that no matters arise in this area to warrant formal comment or recommendation. We shall extend our test sample at future visits also ensuring the accurate preparation and submission of future quarterly VAT reclaims.

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 identified in order to minimise the opportunity for their coming to fruition.

We are pleased to note that the Council's Risk Management Strategy and Risk Register have been reviewed, updated (where appropriate) and re-adopted by the Strategy & Resources Committee at their meeting in September 2020.

The Council's principal insurance cover continues to be provided by Aviva through WPS: we have examined the current year's policy schedule noting that both Public and Employer's Liability stand at £10 million, together with Fidelity Guarantee cover at £1 million and Loss of Revenue cover at £400,000, all of which we consider appropriate for the Council's present requirements.

Conclusions

No matters arise in this area to warrant formal comment or recommendation currently. We shall continue to monitor the Council's approach to risk management issues at future visits.

Precept Determination and Budgetary Control

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

This review visit took place in advance of any final or formal determination or approval / adoption of the budget and precept for 2021-22. Consequently, we shall revisit this area at our final visit to ensure members' formal action in this respect.

We are pleased to note that members continue to receive budget reports throughout the year based on the accounting software and have examined the latest available Omega budget report (as at 30th September 2020), also looking at the detailed transaction reports for the year to date: no significant variances are apparent currently, apart from those affected understandably by the Covid pandemic.

Conclusions

No issues arise in this area currently warranting formal comment: as indicated above, we shall undertake further work in this area at future visits ensuring the formal approval and adoption of the 2021-22 budget and precept also examining the year-end budget outturn seeking explanations for any significant variances that may have arisen and also assessing the appropriateness of the retained reserves to meet ongoing revenue spending and any further development aspirations.

Review of Income

The Council receives income from a wide variety of sources in addition to the annual precept and, as noted in the introduction to this report, we have previously agreed a five-year strategic plan of cover of these areas with the Council and will continue to review income streams in accordance with that plan, although the Covid situation has obviously resulted in the closure of

a number of the Council's venues for much of the financial year to date. Consequently, we have not undertaken any work in this area at this stage of our review process and will focus attention on income streams at a future review.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment over of income tax and NI contributions and, similarly, with regard to pensions contributions to the LG Pension Fund. We also note that the Council has approved and implemented the NJC pay award effective from 1st April 2020.

We have examined the payroll procedures in place and the physical payments made to a sample of 24 staff members by reference to the September 2020 payroll documentation, the underlying detail for which continues to be produced "in house" by the Finance Manager utilising bespoke SAGE payroll software. Specifically, we have, by reference to the Finance Manager's establishment schedule and payslips for September 2020: -

- Ensured that staff are being paid in accordance with the approved gross pay rates and basic weekly contracted hours
- Ensured that tax and NI deductions are calculated accurately in line with the individual staff PAYE Tax Codes and National Insurance Table deduction rates using our own bespoke generated payroll checker
- Checked to ensure that staff pension contributions are being applied at the correct percentage rate in accordance with the Local Government Pension Scheme requirements
- Ensured that, where staff are paid overtime or based on variable working hours, payment is processed in accordance with appropriately completed time sheets, and
- Noted that electronic monthly returns are made in a timely and accurate manner in accord with current HMRC legislation (aka Real Time Initiative).

Conclusions

Whilst no significant or material matters arise in this area, we noted in reviewing the percentage pension deductions being applied that those for a handful of staff were at the incorrect rate: we have discussed these instances with the Finance Manager, who has agreed to ensure that the appropriate percentage rate is applied in future months. Consequently, we do not consider that a formal recommendation is required in this respect.

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, that the Council is obtaining the best rate of return on any such investments made, and that interest earned is brought to account correctly. We also aim to ensure that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

Currently, the Council has invested surplus funds of £200,000 in the CCLA Property Fund: we have verified the continued retention of these funds by reference to supporting documentation.

The revisions to the Local Government Act 2003, effective from April 2018, as reported last year statutorily require all Town and Parish Councils with investments in excess of £100,000 to ensure that they have a formal Strategy and Policy in place (the previous threshold was £500,000). We have noted previously that the Council had a limited policy in place dating back to 2013, the document being subsequently re-adopted without further revision.

The Council still holds three loans issued by the Public Works Loan Board (PWLB), each of which is repayable half-yearly on receipt of the PWLB direct debit demand notice / statement: we have checked and agreed the first half-year's instalment repayments as part of our above expenditure testing with no issues arising.

Conclusions and recommendation

We urge that, if not actioned to date following our 2019-20 report recommendation, the existing Investment Policy / Strategy should be reviewed, updated if necessary and be formally re-adopted.

We also note that as at 30th September 2020, in excess of £3 million is held in Lloyds bank accounts: whilst improbable that the bank should be allowed to "fail", the Council's / public funds are at a degree of risk. Consequently, we suggest that further consideration be given to the diversification of these surplus moneys into alternative banking institutions where potentially higher interest earning potential may exist.

We will undertake further work in this area at future visits, including ensuring the accurate disclosure of the combined residual loan liability as at 31st March 2021 in the year's AGAR.

R1. Consideration should be given to the diversification of surplus funds into other bank institutions with a potential improvement in the rate of interest earned.

Rec. No	Recommendation	Response
Investments & Loans		
R1	Consideration should be given to the diversification of surplus funds into other bank institutions with a potential improvement in the rate of interest earned.	



Agenda Item 12

Meeting	Strategy & Resources Committee
Date	09 December 2020
Report Title	Financial Administration: Audit of Accounts Payable and Bank Reconciliations for Month 7
Author	Gillian Ballinger, Finance Manager

1.0 **PURPOSE OF REPORT**

- 1.1 To provide Councillors with an assurance that an independent review of payments made in the first quarter has been undertaken.
- 1.2 To inform Councillors of the current financial position of the council at the end of the current period (month 7 2020-2021).

2.0 **INTRODUCTION AND BACKGROUND INFORMATION**

- 2.1 In accordance with Financial Regulation 7.7, two Councillors have been invited to select, from a range of invoices, and payments to ensure that authorisation has been given. All supporting documentation for selected items will be made available at this meeting.

3.0 **BACS AND CHEQUE AUDIT FOR ACCOUNTS PAYABLE MONTH 5-6 2020-2021**

- 3.1 The inspection of Cheque payments was conducted by Councillor Claire Cape, see **APPENDIX A**.
- 3.2 The inspection of BACS payments was conducted by Councillor James Adman, see **APPENDIX B**.

4.0 **BANK RECONCILIATION FOR THE END OF MONTH 7 2020-2021**

- 4.1 On 30th October 2020 the following balances were held in the accounts and investments of Chippenham Town Council

- | | |
|---|----------------|
| • Business Instant Access account - Lloyds | £ 3,104,152.40 |
| • Active Saver account - Barclays | £ 412,618.51 |
| • Investment with CCLA (value at 30 th September 2020) | £ 215,233.92 |

Total	<u>£3,732,004.83</u>
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5.0 CURRENT FINANCIAL POSITION

5.1 **Income:** The council's income is received in two equal instalments at April and September (£3,236,261 per annum). All other income is from Council activities and is received throughout the year.

5.2 **Expenditure:** The expenditure budget is monitored monthly, a summary of all income and expenditure is provided at every Strategy and Resources Committee meeting.

6.0 CONTRIBUTION TO CORPORATE PLAN PRIORITIES

6.1 Corporate Priority 5 - Effective and efficient use of resources.

7.0 STAFFING IMPLICATIONS

7.1 There are no staffing implications.

8.0 FINANCIAL IMPLICATIONS

8.1 There are no financial implications.

9.0 LEGAL IMPLICATIONS

9.1 There are no legal implications.

10.0 RECOMMENDATIONS

10.1 That Councillors note this report.

STRATEGY & RESOURCES MEETING - 9 December 2020**INTERNAL AUDIT - Month 7, 2020/2021****Cheques**

	Cheque Number	Value	Creditor	Order No	Description
1	011882	£97.89	Melissa Barnett	-	Exhibition Fittings
2	011886	£1,300.00	Chippenham Cycle Network Dev Group	-	Community Donations Sub Committee Recipient
3	011890	£621.75	Chippenham Park Bowls Club	-	Direct debit paid into CTC account but Bowls Club still shut
4	011893	£198.83	Cash	-	Petty Cash - Town Hall
5	011894	£1,750.00	Wiltshire Council	-	Renew Wedding Licence

Invoices selected, audit trails inspected and recommended for approval by Cllr Clare Cape *P.P. C. Cape*

Certified by Councillor S Webb (Chairman of Strategy & Resources Committee) on 9 December 2020

*Claims Carried out audit virtually
we have a signed copy but it will not scan.*

STRATEGY & RESOURCES MEETING - 9 December 2020**INTERNAL AUDIT - Month 7, 2020/2021****BACs**

BAC'S	Value	Creditor	Order No	Description
1 30856	£1,322.11	Hunt Forest	8419, 8431, 8422, 8430, 8432	Machinery supplies and repairs
2 21466	£120.00	James Long (Masons) Ltd	07342	Supply a black slate tree marker
3 35114	£4,008.00	Nash Partnership	-	Stage 0 Strategic definition & Stage 1 Preparation and Briefing
4 27707	£522.68	Tudor Environmental	8276	Chainsaw, battery, battery charger and Chainsaw boots
5 09253	£109.33	Kew Electrical Ltd	07347	Combi box, tester and screwdriver

Invoices selected, audit trails inspected and recommended for approval by Cllr James Adman *J Adman*

Certified by Councillor S Webb (Chairman of Strategy & Resources Committee) on 9 December 2020



Agenda Item 13

Meeting	Strategy and Resources Committee
Date	09 December 2020
Report Title	Neeld Development Progress Report
Author	Mark Smith, Chief Executive

1.0 PURPOSE OF REPORT

- 1.1 To update Councillors on the progress to date with proposals for the future development of the Neeld and to outline next steps.

2.0 INTRODUCTION AND BACKGROUND INFORMATION

- 2.1 The most recent significant development of the Neeld Community and Arts Centre took place in 2015, including the installation of theatre style movable seating. A loan of £500,000 was taken out with the Public Works Loan Board over a period of 20 years at an interest rate of 2.94%.
- 2.2 Councillors on the Neeld Development Working Party at that time envisaged a further phase of development. This report updates on recent progress.

3.0 NEELD DEVELOPMENT FUTURE PHASE

- 3.1 In October 2019 Michael Edwards Consultants Ltd (MEA) were confirmed as the council's property consultant. Subsequently, following a tender process, Nash Partnership (Nash) were appointed in April 2020 as the architect to work on a potential Neeld Development project.
- 3.2 MEA undertook a measured survey of the building, Nash were tasked to prepare some initial concept designs for a future phase of development for the Neeld and presented these to a meeting of the Neeld Development Working Party on 9th November 2020. The designs included:
- A major redesign to the entrance of the Neeld, ensuring it is decluttered and welcoming. This would also uncover some of the building's historic architecture.
 - Bring into use redundant vacant space in the Cheese Hall, Corn Exchange and under-utilised space in the Meeting Place.
 - Covering of the courtyard area and incorporating it as part of the Corn Exchange and future bar area.
 - Moving the existing hollow lift shaft in the Cheese Hall to open up and create useable space, incorporating a new modern lift access and stairwell to access the Cheese Hall.
 - Making changes to the existing kitchen and bar areas to enhance available space and ease of use.
- The cost of this work so far from Nash is £8,430 and has been funded from this year's consultancy budget.

- 3.3 MEA presented an initial cost estimate of c £1.5 million (£1.3 million plus fees). Officers are researching potential avenues for grant funding, however to give councillors an approximation of the borrowing cost, should grant funding not be available, the amount indicated could cost in the order an average of £100k to £110k per annum in repayments over a 20 year period.
- 3.4 The Neeld Development Working Party reports into the Strategy and Resources Committee with regard to expenditure and budget approval, however it is envisaged that the Amenities, Culture and Leisure Committee will consider and make recommendations on the future purpose of the Neeld facility and the particular benefits of a further project. The Finance Working Party will consider the costs and the method of funding a future project, including through borrowing, grants or use of existing reserves.
- 3.5 The suggested next steps are a report to ACL on options for the future use of the Neeld and the wider Town Hall footprint, Museum and Yelde for community use in particular (which may require the input of a specialist consultant), a report to Finance Working Party on the financing options, reverting to the Neeld Development Working Party for consideration before a further update report to S&R.

4.0 CONTRIBUTION TO CORPORATE PLAN PRIORITIES

- 4.1 Corporate Priority 1 - Provide facilities and services which support and develop a well-connected town, which promotes health and wellbeing

Corporate Priority 5 - Effective and efficient use of resources.

5.0 STAFFING IMPLICATIONS

- 5.1 There are no staffing implications.

6.0 FINANCIAL IMPLICATIONS

- 6.1 For councillors to note an approximate project cost of £1.5m which, if funded through borrowing entirely, could cost in the order of £100k to £110k per annum in repayment costs.

7.0 LEGAL IMPLICATIONS

- 7.1 There are no legal implications.

8.0 RECOMMENDATIONS

- 8.1 For Councillors to note the contents of the report and the work carried out to date.