



# UCKFIELD TOWN COUNCIL

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**Town Clerk – Holly Goring**

A meeting of the **FINANCE SUB-COMMITTEE** to be held on  
**Thursday 18 July 2024 at 6.30pm**  
**Green Room, Civic Centre**

## AGENDA

### 1.0 TO APPOINT A CHAIR AND VICE CHAIR

### 2.0 DECLARATIONS OF INTEREST

Members and Officers are reminded to make any declarations of personal and/or prejudicial interests that they may have in relation to items on this agenda.

Notice should be given at this part of the meeting of any intended declaration. The nature of the interest should then be declared later at the commencement of the item or when the interest becomes apparent. A record of such interests and any dispensations given in advance will be available at the meeting.

### 3.0 APOLOGIES FOR ABSENCE

### 4.0 MINUTES

4.1 Minutes of the meeting of the Finance Sub-committee held on the 28 February 2024.

### 5.0 TO REVIEW THE ANNUAL INVESTMENT FINANCIAL SUMMARY

### 6.0 TO REVIEW THE SCHEME OF DELEGATION

### 7.0 TO REVIEW THE SIGNIFICANT VARIANCES IN THE 2023/2024 YEAR END ACCOUNTS

### 8.0 TO REVIEW THE INTERNAL AUDITORS JUNE 2024 REPORT

### 9.0 MATTERS DEEMED URGENT BY THE CHAIR

**Town Clerk**  
12 July 2024

# UCKFIELD TOWN COUNCIL



Minutes of the meeting of the **Finance Sub-Committee**,  
on Wednesday 28 February 2024 at 6.30 pm  
in the Council Chamber, Civic Centre, Uckfield.

**PRESENT:** Cllr. B. Cox (Chair) Cllr. P. Ullmann  
Cllr. D. Manvell Cllr. D. Ward  
Cllr. S. Mayhew (Vice-Chair)

**IN ATTENDANCE:**

21 members of the public

Sarah D'Alessio – Assistant Town Clerk & Responsible Financial Officer  
Holly Goring – Town Clerk

Minutes taken by Sarah D'Alessio

The Chair welcomed all those present and set out the order of the meeting. Applicants were invited to speak and were advised that they could speak for up to two minutes and questions may be asked by members to clarify details of their application.

**1.0 DECLARATIONS OF INTERESTS**

Members and officers were reminded to make any declarations of personal and/or prejudicial interests that they may have in relation to items on this agenda.

The Town Clerk read out the various declarations of interest submitted by members in advance of Finance Sub-Committee, and advised where they could speak but not vote, or not participate at all. This part of the meeting also set out the dispensations that had been given in respect of certain applications, in particular where members were aware that other Town Councillors held the role of Chair in organisations such as Uckfield Theatre Guild, Uckfield Bonfire & Carnival Society, The Luxford Centre & Ridgewood Village Hall Committee. Dispensations would allow the members to participate fully in both the discussion and vote, and for the meeting to be able to continue where possible.

**2.0 APOLOGIES FOR ABSENCE**

None received.

**3.0. MINUTES**

Minutes of the meeting of the Finance Sub-Committee held on the 9 January April 2024.

**FS.07.02.24**

It was **RESOLVED** that the minutes of the Finance Sub-Committee of the 9 January 2024 be taken as read, confirmed as a correct record and signed by the Chairman.

**4.0 RECEIVE INFORMATION FROM APPLICANTS FOR THE COMMUNITY GRANTS PROGRAMME 2024/25**

**FS.08.02.24**

Members of Finance Sub-Committee **RESOLVED** to suspend Standing Orders to allow grant applicants to speak.

The various representatives attending the meeting were asked to provide a summary of their application and any additional information which might support their application.

Committee members asked a number of questions to which the representatives responded during this part of the meeting.

Following the presentations from those attending and questions from Committee members, the Chair reminded the representatives of the subsequent format of the meeting, and advised that they could leave if they wished to, once they had spoken.

**FS.09.02.24**

The meeting then resumed and it was **RESOLVED** to reinstate Standing Orders.

The Chair advised that the meeting would now move into confidential business to enable members of Finance Sub-Committee to discuss the applications in detail and recommend the allocation of grant funding. These recommendations would be presented to General Purposes Committee on 18 March 2024 for review and ratification.

**6.0 CONFIDENTIAL BUSINESS**

**FS.10.02.24**

It was **RESOLVED** that pursuant to Section 1 (2) of the Public Bodies (Admission to Meetings) Act 1960, because of the confidential nature of the business to be transacted it was advisable in the public interest that the public be temporarily excluded and they were instructed to withdraw.

**FS.11.02.24**

Members **RESOLVED** to suspend standing orders at 8.46pm, to extend the meeting, to enable all agenda items to be discussed in full.

6.1

To consider the allocation of grants

Committee members worked through and considered each individual grant application on its own merits to consider whether funding should be provided, and if provided, to what amount. The figures and recommendations of the Finance Sub-Committee would be reviewed and ratified by General Purposes Committee at their next meeting on 18 March 2024.

**FS.12.02.24**

Members of the Finance Sub-Committee worked through the allocation of grant funding and **RESOLVED** to recommend to the General Purposes Committee that the following grants be awarded:

| <b>Community Grant Funding under the General Power of Competence</b> |  |
|--|--|
| 1. Family Support Work   | £2,255                                     |
| 2. Uckfield & District Preservation Society                          | £1,000                                     |
| 3. St Wilfrid's Hospice  | £1,100                                     |
| 4. Ashdown Radio Limited   | £1,000                                     |
| 5. The Luxford Centre  | £2,000                                     |
| 6. Proms on the Pitch  | £1,000                                     |
| 7. Uckfield Bonfire & Carnival Society                               | £4,000                                     |
| 8. Royal British Legion – Uckfield Branch                            | £200                                       |
| 9. Uckfield Music Club   | £450                                       |
| 10. Uckfield Theatre Guild   | £1,000                                     |
| 11. East Sussex Hearing  | £694                                       |
| 12. Uckfield Community Orchestra                                     | £400                                       |
| 13. Sussex Support Service CIC                                       | £800                                       |
| 14. Care for the Carers  | £2,500                                     |
| 15. Ridgewood Village Hall   | £4,134<br>(for banking and drainage works) |
| 16. Uckfield Housebound Club   | £245.62                                    |
| <b>TOTAL</b>   | <b>£22,778.62</b>                          |

The meeting closed at 10.12pm.

## Meeting of the Finance Sub Committee

Thursday 18 July 2024

### Agenda Item No. 5.0

#### TO REVIEW THE ANNUAL INVESTMENT FINANCE SUMMARY

##### **1.0. Summary**

- 1.1. This report details the current position regarding the Council's fixed term account with NatWest Bank.

##### **2.0. Bonds**

- 2.1. Uckfield Town Council currently holds a fixed term rate with NatWest Bank which matures on the 26th July 2024 for a sum of £322105.88 including interest. On maturity this amount will automatically transfer into the Town Council's current account with NatWest.
- 2.2. A decision regarding the re-investment options, if any, of this sum will need to be made before maturity.

##### **3.0 Interest Rates:**

- 3.1. As the Town Council currently holds funds with Lloyds Bank and NatWest, we generally only ask these two banks for their fixed term rates, which are as follows, as at 10<sup>th</sup> July 2024:

|                                |       |                            |       |
|--------------------------------|-------|----------------------------|-------|
| Lloyds Bank 12month fixed rate | 3.60% | Special 15month fixed rate | 4.37% |
| NatWest 12month fixed rate     | 4.17% |                            |       |

The current rate of interest is 4.89% so the new year figures are slightly lower. These are subject to change and could go up as well as down by 26<sup>th</sup> July 2024.

HSBC have also been contacted and can offer:

|                         |       |
|-------------------------|-------|
| HSBC 12month fixed rate | 4.34% |
|-------------------------|-------|

##### **4.0. Recommendation**

- 4.1. Members are asked to consider the options and advise the Clerk, of what recommendation they wish to put forward to General Purposes Committee.

Contact Officer

Sarah D'Alessio

# UCKFIELD TOWN COUNCIL



## SCHEME OF DELEGATION

| Issue No. | Date Agreed | Details of amendments   |
|-----------|-------------|---|
| 1         | 26.04.24    | Draft presented to Full Council 26.06.24  |
| 2         | 18.07.24    | Review of references to Financial Regulations and financial limits at Finance Sub Committee 18.07.24. |
| 3         |             |   |
| 4         |             |   |

## **DRAFT Scheme of Delegation**

### **1.0 Introduction**

- 1.1 A scheme of delegation enables a local authority to function efficiently and effectively in its day to day operations.
- 1.2 Under the Local Government Act 1972 s101(a), the Town Council has the power to arrange for the discharge of functions to a committee, sub-committee or officer employed by the authority.
- 1.3 Uckfield Town Council holds a set of Standing Orders which are the written rules of the council - determining the conduct, governance requirements and procedures for the town council's meetings – of the full Council, standing committees and sub-committees.
- 1.4 The council has a clear set of terms of reference which outline the areas and responsibilities covered by the Town Council's standing committees. This is set out in appendix A.
- 1.5 The council also has to adhere to a set of financial regulations, which ensure the necessary procedures and internal controls are in place to manage the council's finance and procurement. These should be observed in conjunction with the Council's standing orders.
- 1.6 Without these governing documents and the Council's terms of reference, every decision would have to be taken by the Full Council as powers cannot be legally delegated to individual Councillors or working groups. For the purpose of clarity, working groups are established to investigate and/or review a particular subject or activity then report back to the relevant committee or Council with its findings which may include recommendations. Further information is available in the Town Council's Working Groups policy – policy no. 39.
- 1.7 Being a Town Council with a large asset portfolio, and close attention needed to manage the operations of the Civic Centre, Foresters Hall and Luxfords Restaurant alongside our outside spaces, it would not be practicable or viable to wait for a Full Council meeting to address specific matters.
- 1.8 Delegated authority will therefore be exercised responsibly to those best placed to manage these responsibilities, and due consideration will be given to public scrutiny, accountability and the best interests of the local community.

## **2.0 Roles and Responsibilities**

2.1 As outlined in our Standing Orders and Financial Regulations, some matters cannot be delegated, and can only be determined by resolution of the Council:

### **2.2 Full Council Functions**

The following matters are to be dealt with by the Full Council:

- (i)** Appointing the Mayor and Deputy Mayor in May each year;
- (ii)** Declaring eligibility for the General Power of Competence;
- (iii)** Annual review and adoption of the Town Council's standing orders, financial regulations, committee terms of reference, scheme of delegation;
- (iv)** Approval of Town Council's Annual Budget and setting the Precept in January each year.
- (v)** Approval of the Internal Audit of accounts for financial year end, alongside the Annual Governance Statement (Section 1 of the Annual Governance & Accountability Return (AGAR));
- (vi)** Approval of Section 2 of the Annual Governance & Accountability Return (Accounting statements);
- (vii)** Authorisation the recommendations of Finance Sub-Committee and General Purposes Committee on borrowing;
- (viii)** Appointments to Standing Committees;
- (ix)** Appointing Town Council representatives to outside bodies
- (x)** Making of Orders under any statutory powers.
- (xi)** Making, amending, revoking or re-enacting by-laws.
- (xii)** Confirming the appointment of a new Town Clerk, further to recommendations from appointed panel for recruitment;
- (xiii)** All other matters which must, by law, be reserved to the Full Council.

### **2.3 Delegation to Committees**

The remit of the Town Council's standing committees, and sub-committees are specified in the council's terms of reference which are available to view in appendix A.



## 2.4 Delegation to Officers

Under the Local Government Act 1972, the Town Council ‘*shall appoint such officers as they think necessary for the proper discharge by the authority of such of their or another authority’s functions as fall to be discharged by them.*’

The following matters are delegated to the Council’s Officers to make decisions on behalf of the Council. These decisions must be exercised in accordance with the law, the Council’s Standing Orders and Financial Regulations and any approved policy framework and budget.

The Council may at any time, following resolution, revoke any delegated authority.

Officers may decide not to exercise delegated responsibilities and may instead make a recommendation to a Committee or the Council. Similarly where Officers have no delegated power to make a decision they will report the matter to Committee or the Council for a decision.

And, nominated officers can delegate functions to an appropriate staff members, although they retain ultimate responsibility for any decisions made.

| No. | Area of Operation                                      | Delegation   | Officer/Committee  |
|-----|--|--|--|
| 1   | Allotments   | Sign agreements and allocate plots when vacancies arise, in accordance with the waiting list   | Senior Administrative Officer  |
|     |  | Carry out inspections of allotment plots and issue warning notices   |  |
|     |  | Issue eviction notices in accordance with the Allotment tenancy agreement  | Recommendation by Allotment Working Group to E&L Committee               |
| 2   | Appointments to Standing Committees and Sub-Committees | Nomination and appointment of members to standing committees and sub-committees  | Preparation managed by Proper Officer and decision taken by Full Council |
| 3   | Appointment of representatives on Outside Bodies       | Nomination and appointment of representatives to Outside Bodies  | Preparation managed by Proper Officer and decision taken by Full Council |
| 4   | Archives and information management                    | Receive, retain and archive documentation in accordance with the Town Council’s retention policy   | Proper Officer   |
| 5   | Asset management                                       | Maintain the Fixed Asset Register  | Proper Officer/<br>Assistant Town Clerk                                  |
|     |  | Day to day administration and operation of buildings and open spaces, together with routine inspection and control, and instigating building maintenance and repairs within agreed budgets | Estates & Facilities Manager<br>/Proper Officer                          |

|    |                |  |   |
|----|----------------|--|---|
| 6  | Audit          | Liaise with Internal and External Auditors   | Assistant Town Clerk/Proper Officer   |
|    |                | Select and review internal auditors at the point of renewing the contract  | General Purposes Committee  |
| 7  | By-laws        | Receive and certify copies of by-laws made by the Town Council   | Proper Officer  |
| 8  | Cemetery       | Sign Deeds of Exclusive Right of Burial, any transfer of deeds   | 3 x Town Councillors at Full Council  |
|    |                | Approval of 'permission to erect a memorial' application, additional inscriptions and plaques for the Cloistered Wall  | Senior Administrative Officer   |
|    |                | Managing enquiries for burial or ashes interment arrangements, along with allocating pre-purchased plots   | Senior Administrative Officer   |
| 9  | Civic Centre   | Arranging and managing the Events Programme for the Civic Centre   | Hospitality Manager   |
|    |                | Organisation of Civic/prestigious events   | Proper Officer  |
| 10 | Communications | Issue all formal communications on behalf of the Town Council in accordance with the Town Council's Media & Communications Policy  | Marketing & Community Engagement Officer/Proper Officer   |
|    |                | Manage the Town Council's website and Civic Centre website and associated social media accounts  | Marketing & Community Engagement Officer  |
|    |                | Manage internal communications to staff and corporate messages   | Proper Officer/Management Team  |
| 11 | Consultations  | Respond to consultations in accordance with the resolutions of the relevant committee  | Proper Officer delegated to committee clerks (Administrative Officer – Plans) (Senior Administrative Officer – E&L Committee) (Assistant Town Clerk/Proper Officer – Full Council/GP) |
|    |                | Issue consultations to local residents, visitors or businesses   | Marketing & Community Engagement Officer/Proper Officer   |
| 12 | Correspondence | Authorisation to respond immediately to any correspondence requiring or requesting information or relating to previous decision of the Council, but not correspondence requiring an opinion of the Council to be taken | Proper Officer  |

|    |  |  |  |
|----|--|--|--|
| 13 | Council meetings                             | At least three clear working days before a meeting of the Council, or a committee, serve on councillors a signed summons in accordance with the Standing Orders  | Proper Officer   |
|    |  | Give public notice of the date, time, place and agenda at least three clear working days before a meeting of the council or committee/sub-committee, in accordance with the Standing Orders  | Proper Officer   |
|    |  | Keep minutes and other proper records of council meetings, in accordance with the Town Council's retention policy  | Proper Officer   |
| 14 | Elections/Co-option                          | To notify Elections Team at Wealden District Council of casual vacancy arising in council membership   | Proper Officer   |
|    |  | Arrange for newly elected/co-opted councillors to sign Declaration of Acceptance of Office forms   | Proper Officer   |
|    |  | Arrange for newly elected/co-opted councillors to complete Register of Interests and frequent reviews  | Proper Officer   |
| 15 | Emergency Planning                           | Lead the Council's response in the case of a major emergency, in consultation with East Sussex County Council's Emergency Planning Officers and Wealden DC's Emergency Planning Officer, in accordance with the Town Council's Community Resilience Plan   | Proper Officer, and appointed lead Town Councillors (currently have 4 as of May 2024)                              |
| 16 | Events                                       | Authorise requests for external hirers to facilitate events on Town Council land, or hireable spaces such as those in Civic Centre, Foresters Hall and Victoria Pavilion, and open spaces such as Luxford Field in accordance with the terms and conditions set out.   | Management of bookings by Administrative Officers. Authorisation by Estates & Facilities Manager or Proper Officer |
| 17 | Expenditure                                  | Budgetary control and authority to spend, in accordance with the Town Council's Financial Regulations and decisions taken by standing committees and Full Council  | Management Team  |
| 18 | Expenditure in an emergency/urgent situation | <p>Unbudgeted expenditure on behalf of the Council which is deemed urgent or is of an emergency nature e.g. works or services required to address an imminent risk to Council operations, personnel or public.</p> <p>This expenditure is subject to a financial limit of <b>£10k</b>, unless approved by the Urgent Consultation Panel.</p> <p>Retrospective approval of the decision of the Urgent Consultation Panel, must be</p> | Urgent Consultation Panel/Proper Officer   |

|    |                                  |   |   |
|----|----------------------------------|---|---|
|    |                                  | obtained at the next relevant meeting (Full Council)  |   |
| 19 | Finance – Cash flow and payments | The RFO will create online bank payments and transfers which will be authorised by the Proper Officer and two nominated councillors, in accordance with the Financial Regulations | Assistant Town Clerk or Proper Officer in their absence/Councillors on the bank mandate   |
| 20 | Finance - investments            | Invest Council funds in accordance with the Town Council's Financial Regulations, and Annual Investment Strategy  | Assistant Town Clerk/ in response to GP Committee recommendation and Full Council ratification                                  |
| 21 | Finance - virements              | The virement of funds between budgets up to £2,999 in accordance with the Financial Regulations.  | Assistant Town Clerk in consultation with Management Team   |
|    |                                  | The virement of funds between budgets of £3,000 and over, in accordance with the Financial Regulations  | General Purposes Committee  |
| 22 | Freedom of Information           | Response to requests received through Access to Information legislation (Freedom of Information Act 2000 and Environmental Information Regulations 2004)                          | Proper Officer  |
| 23 | GDPR                             | Manage the handling of information in line with the principles of the General Data Protection Regulations   | Proper Officer  |
| 24 | Grants                           | Receipt of applications and preparation for councillors for annual community grants programme   | Administrative Officer  |
|    |                                  | Consideration of grant applications submitted to the Town Council, in accordance with the Community Grants programme criteria   | Finance Sub-Committee to make recommendations, to be reported to General Purposes Committee for ratification.                   |
|    |                                  | Submission of grant applications for external funding   | Overseen by Proper Officer or Assistant Town Clerk  |
|    |                                  | Deal with dispensation requests from Members under the Code of Conduct.   | Proper Officer  |
| 25 | Health and Safety                | Act as the Town Council's nominated Health & Safety Officer   | Estates & Facilities Manager – with delegated responsibilities for checks and compliance to Head Caretaker and Head Groundsman. |

|    |                                |   |   |
|----|--------------------------------|---|---|
|    |                                |   | Overseen by Proper Officer.   |
| 26 | Income generation              | Developing income generation activities   | Management Team   |
| 27 | Insurance                      | Preparation for renewals, and updates to existing policies  | Assistant Town Council/Estates & Facilities Manager/Proper Officer                        |
|    |                                | Issuing claims on the Council's insurers  | Assistant Town Council/Estates & Facilities Manager/Proper Officer                        |
|    |                                | Annual review of the Town Council's insurance cover (i) buildings insurance, and (ii) public liability, employer liability and fidelity guarantee   | General Purposes Committee  |
| 28 | Lease agreements               | Management of renewal of lease agreements; liaising with commercial estate agent, liaison with tenants/leaseholders, and reporting to members for consideration of terms and draft agreements | Proper Officer (can be delegated to Assistant Town Clerk or Estates & Facilities Manager) |
|    |                                | Execution of lease agreements (signing and sealing)   | Two councillors at Full Council meeting   |
| 29 | Legal documents/representation | Signing of agendas (summons), notices, contracts and agreements on behalf of the Town Council and any other documents requested by the Council, in accordance with the Standing Orders        | Proper Officer  |
|    |                                | Hold the Council's seal and apply to documents as approved  | Proper Officer  |
|    |                                | Appear of make representation to any tribunal or public inquiry into any matter to which the Town Council has an interest   | Proper Officer  |
| 30 | Luxfords Restaurant            | Management of day to day operations of Luxfords Restaurant, and purchases within agreed budgets   | Hospitality Manager   |
| 31 | Mayoral duties                 | Arrange for newly elected Mayor to sign the Declaration of Acceptance of Officer forms  | Proper Officer  |
|    |                                | Managing the Mayor and Deputy Mayor's engagements (diary)   | Administrative Officer  |
| 32 | Plans Committee decisions      | Respond to the local planning authority (Wealden DC's planning department) and consultations, in accordance with the resolutions of the Town Council's Plans Committee                        | Administrative Officer/Proper Officer   |

|    |  |  |  |
|----|--|--|--|
| 33 | Procurement  | Undertake procurement exercises in accordance with the Town Council's Financial Regulations          | Estates & Facilities Manager/Proper Officer  |
| 34 | Public toilets   | Manage the Civic Centre toilets under the Wealden DC Community Toilet scheme                         | Head Caretaker/Estates & Facilities Manager  |
|    |  | Manage the public toilet(s) at Victoria Pavilion   | Head Caretaker/Estates & Facilities Manager  |
| 35 | Recruitment of Town Clerk (Proper Officer)   | Approve recruitment process  | Personnel Sub-Committee recommendation to General Purposes                                     |
|    |  | Shortlisting and interviewing applicants   | Recruitment panel  |
|    |  | Confirming the appointment of a new Town Clerk, following a recommendation from the recruiting panel | Full Council   |
| 36 | Recruitment of replacement of permanent staff (other than the replacement of Town Clerk) or temporary staff to cover long periods of absence | Accept resignation, provide details of notice and outstanding leave, and approve recruitment process | Assistant Town Clerk/Proper Officer  |
|    |  | Shortlisting and interviewing applicants   | Appropriate line manager/Assistant Town Clerk/Proper Officer                                   |
|    |  | Appointment following recruitment process  | Appropriate line manager/Assistant Town Clerk/Proper Officer                                   |
| 37 | Recruitment of additional staff  | Prepare job descriptions/person specs and obtain independent evaluation                              | Proper Officer   |
|    |  | Approval evaluation (salary scale) of newly created jobs, additional positions/restructures          | Personnel Sub-Committee review, with recommendation to General Purposes Committee/Full Council |
|    |  | Approve budget for staffing  | Full Council as part of budget setting process or  |
|    |  | Approve and oversee recruitment process  | Proper Officer   |
|    |  | Shortlisting and interviewing applicants   | Appropriate line manager/Assistant Town Clerk/Proper Officer                                   |
|    |  | Appointment following the recruitment process  | Appropriate line manager/Assistant Town Clerk/Proper Officer                                   |

|    |                        |   |                                     |
|----|------------------------|---|-------------------------------------|
| 38 | Staffing               | Authorise minor non-fiscal adjustments to contracts of employment and job descriptions to meet the needs of the Council.                                  | Assistant Town Clerk/Proper Officer |
|    |                        | Take all decisions relating to the training of staff and Councillors  | Proper Officer                      |
|    |                        | Authorise additional hours of work for existing staff on a temporary basis to support the business needs of the Council.                                  | Assistant Town Clerk/Proper Officer |
|    |                        | Deal with all disciplinary matters and hearings in accordance with the Council's Disciplinary Policy, including suspending employees as deemed necessary. | Assistant Town Clerk/Proper Officer |
|    |                        | Enter into settlement agreements with employees up to a maximum of two months' salary where this is the prudent option for the Council.                   | Assistant Town Clerk/Proper Officer |
| 39 | Vehicles and equipment | To manage and oversee the maintenance, repair and servicing of the Council's motor vehicles and grounds equipment   | Estates & Facilities Manager        |

### 3.0 Review

3.1 This Scheme of Delegation was reviewed by Full Council on 25 June 2024, subject to a resolution to support the preparation of this document at the Annual Statutory meeting of the Council on 20 May 2024.

3.2 The Scheme of Delegation will be reviewed by Full Council on an annual basis, at the Annual Statutory meeting of the Council, each May.

#### Signed by:

Town Clerk:

Town Mayor:

## UCKFIELD TOWN COUNCIL



### COUNCIL COMMITTEES

The following Terms of Reference were presented for review at the Annual Statutory meeting of the Council on 20 May 2024, and adopted.

#### GENERAL PURPOSES COMMITTEE

##### 9 MEMBERS

(Reporting to Full Council)

#### TERMS OF REFERENCE

The committee is responsible for the strategic and corporate development of the Council and its built facilities, for example by: -

- (i) Ensuring sound financial management of the Town Council for endorsement of Full Council;
- (ii) Promoting effective use of modern technology to secure better service delivery;
- (iii) Supporting the career potential of all staff with an emphasis on effective management and empowerment.
- (iv) Developing effective mechanisms for cultural change and organisational development;
- (v) Promoting a culture of customer focus, responsiveness and continuous improvement;
- (vi) Promoting and developing facilities for the benefit of the residents, businesses and visitors to the Town:

#### 1.0 Financial Matters

To undertake the detailed consideration of all financial matters affecting the Town Council, including:-

- 1.1 Amending the Council's Financial Regulations when necessary;
- 1.2 Approving the allocation of community and other grants, including the setting of appropriate criteria for their award;
- 1.3 Making arrangements for appropriate insurance cover;
- 1.4 Having responsibility for the Council's draft annual accounts and any subsequent recommendation of acceptance to Full Council, including compliance with financial audit;
- 1.5 Having responsibility for considering recommendations from other committees for non-budgeted expenditure;
- 1.6 Establishing and maintaining a revenue budget for areas that are the responsibility of this committee;
- 1.7 Having consideration of capital programmes, new initiatives or the establishment of funds for future responsibilities and liabilities.



## **2.0 Buildings**

To manage and oversee the maintenance of all Council buildings, including buildings and associated structures in open spaces: -

- 2.1 That, where appropriate, leases, licences and agreements are considered for use of buildings;
- 2.2 Ensure that the lease agreements are adhered to where in place, and the leaseholder or tenant carries out their obligations for internal decoration and repairs, and health and safety;
- 2.3 Ensure that building insurance is in place for all Town Council owned buildings and recharged to leaseholders in line with their lease agreement/tenancy;
- 2.4 That routine rebuild insurance valuations are sought to inform insurance cover, and market valuations are sought on renewal of lease agreements to ensure the Town Council has up to date asset information;
- 2.5 Ensuring that adequate provision is made for their repair and maintenance and such works are carried out in a timely manner for Town Council run buildings and facilities;
- 2.6 That, where appropriate, fees and terms and conditions are set for their hire;
- 2.7 Overseeing the running of the Luxfords Restaurant.

(The buildings and associated structures under these terms include those in the ownership of the Town Council and leased by the Town Council. This includes the Civic Centre, Foresters Hall, Bridge Cottage, the Signal Box, West Park Pavilion, Osborn Hall, Victoria Pavilion, including the social area, grounds depot, toilets and storage area, Quickborn Suite, Ridgewood Village Hall and Snatts Road Cemetery Chapels.)

## **3.0 Policy**

To consider the Council's strategic and corporate development including: -

- 3.1 Making recommendations to Full Council for changes to the Council's Standing Orders;
- 3.2 Making appointments for representatives to outside organisations where their work is allied to the responsibilities of the committee and to receive feedback from those representatives;
- 3.3 Undertaking an annual review of the Town Council's key policy documents to ensure they reflect the current circumstances, legislative updates and guidance and partnership opportunities – in particular the Town Council's Risk Management Policy, Annual Investment Strategy and Health & Safety Policy;
- 3.4 Organising public meetings to inform residents of major issues affecting the Town and to further engage the public in the work of the Council;
- 3.5 Receiving the minutes of the Personnel Sub-Committee and Finance Sub-Committee;
- 3.6 Considering the recommendations from the meetings of Personnel Sub-Committee and Finance Sub-Committee;
- 3.7 Strengthening strategic partnership arrangements with key partner agencies and responding to consultations from services in the Health, Education, Social Services sectors and other consultations relevant to the work of the committee;

## **4.0 Administration**

To deal with all matters relating to the general day to day administration of the Council, including: -

- 4.1 The establishment, review and enforcement of bylaws for areas within the control of the committee;
- 4.2 Making arrangements for the production and editing of the Town Guide;
- 4.3 Making arrangements for the production and editing of 'The Voice,' the Council's newsletter to ensure that residents are informed of the work of the Council and issues that affect the Town;
- 4.4 Making arrangements for the provision and maintenance of the Town Council's website and Civic Centre website;
- 4.5 Overseeing the payment of professional fees and subscriptions;
- 4.6 Arranging training courses, seminars, conferences etc., for both Officers and Members.

## **ENVIRONMENT AND LEISURE COMMITTEE**

### **9 MEMBERS**

(Reporting to Full Council)

### **TERMS OF REFERENCE**

The committee is responsible for delivery and strategic development of the Council's environment and leisure services, for example by: -

- (i) Ensuring sound financial management of matters relating to this Committee;
- (ii) Promoting effective use of modern technology to secure better service delivery;
- (iii) Developing effective mechanisms for cultural change and service development;
- (iv) Promoting a culture of customer focus, responsiveness and continuous improvement;
- (v) Improving and developing services for the benefit of the residents, businesses and visitors to the Town.

### **1.0 Environment**

To co-ordinate and direct environmental improvements and related initiatives throughout the Town, including:-

- 1.1 The consideration and implementation of Town and other developmental plans where appropriate;
- 1.2 In conjunction with our partner agencies, consideration of utilities for the Town;
- 1.3 Liaising with Sussex Police and other partner agencies to assist in the enhancement of community safety;
- 1.4 Promoting Climate Change initiatives and the green agenda;
- 1.5 The deployment of road safety devices to appropriate locations in the Town and support of Community Speedwatch initiatives;
- 1.6 In conjunction with other partner agencies, consideration of strategic and amenity highway matters, including public transport services;
- 1.7 The provision of street furniture, (litter bins, seats and signage etc.) where appropriate;
- 1.8 The consideration of requests for litter bins and provision of litter bins in line with the Town Council's litter bin policy.
- 1.9 Removing litter and waste on land owned or maintained by the Town Council;
- 1.10 Seeking sponsorship of roundabouts and other Town improvements where appropriate;
- 1.11 In partnership with others, enabling the provision and maintenance of hanging baskets and floral displays in the Town and in open spaces where appropriate;
- 1.12 Maintaining and upgrading the Town Council's remaining street lighting stock to appropriate standards.

## **2.0 Leisure**

To provide active and passive leisure opportunities and facilities for residents of and visitors to the Town, including: -

- 2.1 The maintenance and management of public open spaces, Local Nature Reserves, ancient woodlands allotments, sports pitches and play areas;
- 2.2 The provision of and assistance with arts, entertainments and events in the Town;
- 2.3 The promotion of sustainable transport within the Town;
- 2.4 Lobbying for the improvement of local transport services which includes support for re-opening of the railway between Uckfield and Lewes;
- 2.5 The provision of Christmas lights in conjunction with the Uckfield Chamber of Commerce.

## **3.0 Administration**

To deal with all matters relating to the administration of the committee's services, including:-

- 3.1 Establishing a revenue budget including the setting of fees and charges for services that are the responsibility of this committee (allotments, open spaces and seasonal sport fees);
- 3.2 Consideration of capital programmes, new initiatives or the establishment of funds for future responsibilities and liabilities;
- 3.3 Management of grounds maintenance and other contracts;
- 3.4 The administration of interments for Snatts Road cemetery and the maintenance of the cemetery and Holy Cross closed churchyard;
- 3.5 Making appointments for representatives to outside organisations where their work is allied to the responsibilities of the committee and to receive feedback from those representatives;
- 3.6 The establishment, review and enforcement of bylaws for areas within the control of the committee;
- 3.7 The provision of notice boards at specific locations to promote Town Council meetings and initiatives;
- 3.8 Maintenance of the Town clock.

## **PLANS COMMITTEE**

### **7 MEMBERS**

(Reporting to Full Council)

### **TERMS OF REFERENCE**

The committee is responsible for making representations to the appropriate authorities in response to planning applications in the Town, specifically: -

- (i) Considering and responding to all planning applications within the town boundary of Uckfield and/or adjacent land, whether notified under the Local Government Act 1972, Section 20, Schedule 16 or not;
- (ii) To be responsible for recommending the placing of Tree Preservation Orders where appropriate;
- (iii) Commenting on licensing applications as and when necessary;
- (iv) Commenting on street naming where requested.

The committee will also respond to UK Government and local planning authority planning policy consultations as and when necessary.

## **PERSONNEL SUB-COMMITTEE**

### **5 MEMBERS**

(Reporting to the General Purposes Committee)

### **TERMS OF REFERENCE**

The sub-committee is responsible for making recommendations to the General Purposes Committee on staff matters including: -

- (i) Consideration of staffing levels;
- (ii) Consideration of policies relating to personnel matters including recruitment, Equal Opportunities, the Disability Discrimination Act and other 'staff' matters;
- (iii) Consultation on senior staff appointments;
- (iv) Support the work-based pension reforms to auto enrol staff onto the Local Government Pension Scheme;
- (v) Consideration of staff terms and conditions including special conditions;
- (vi) Convening panels for hearing appeals from staff against grievance and disciplinary procedures;
- (vii) Convening panels for grievances and disciplinary procedures against the Town Clerk.

## **FINANCE SUB-COMMITTEE**

### **5 MEMBERS**

(Reporting to the General Purposes Committee)

### **TERMS OF REFERENCE:**

The sub committee is responsible for making recommendations to the General Purposes Committee on financial and associated matters including:-

- (i) Considering and reviewing of the Council's Financial Regulations in response to legislative changes and best practice; making recommendations to General Purposes Committee where required;
- (ii) Considering and reviewing of the Council's Insurances and level of cover required.
- (iii) Considering of the Council's grants criteria;
- (iv) Reviewing the Council's grant allocations and making recommendations to General Purposes Committee on the proposed annual allocation;
- (v) Considering up to date information and undertake periodic reviews of the Council's budgets in line with the five year Strategic Plan; recommending amendments where required.
- (vi) Conducting periodic reviews of the Council's arrangements for banking, loans, asset management and pension policies;
- (vii) Recommending arrangements for dealing with bad debts as they arise.

## **URGENT CONSULTATION PANEL**

**MEMBERS** – The Mayor, Deputy Mayor, Chairmen of the General Purposes, Environment and Leisure and Plans Committees.

### **TERMS OF REFERENCE**

The panel is responsible for: -

- (i) Providing urgent decisions and actions where recourse to the appropriate committee or Full Council meeting is not possible;

- (ii) Reporting such decisions and actions to the next appropriate meeting of the relevant committee.

### **VOICE EDITORIAL PANEL**

#### **4 MEMBERS**

(Reporting to the General Purpose Committee)

#### **TERMS OF REFERENCE**

The panel is responsible for:-

- (i) Producing and editing the Council's newsletter, 'The Voice' in conjunction with the Town Council Office.

Holly Goring  
Uckfield Town Council

19 June 2024

Dear Holly

**Uckfield Town Council**

**Final Audit Report**

The internal audit for the 23-24 financial year is now complete. I am pleased to be able to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for with no comments.

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 23-24. Recommendations are set out at Appendix A-C. I set out a schedule of tests not completed at this audit at Appendix D, these tests are not relevant to this Council.

The audit was carried out during three visits to the Council. The interim audits were completed on 9 November and 27 February, these concentrated on in year financial transactions and governance controls. The final audit was carried out on 16 June and concentrated on the statement of accounts and balance sheet.

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### **A - Appropriate books of account have been kept properly throughout the year**

#### **First Interim Audit**

The Council maintains financial records on the Sage Accounting system. My testing confirmed that income and expenditure is balanced to the cashbook and reconciled to bank statements on a regular basis. In the course of my testing I confirmed there is a clear audit trail from the accounts to supporting documentation such as invoices. The Council received a clear audit opinion for 22-23, so there is nothing that needs to be taken into account for the current financial year.

I checked the brought forward balance sheet on the Sage Accounting System. The opening cash balance on the trial balance at 1.4.23 was agreed to the audited accounts for 22-23.

The Council has a system of member audits. These are carried out each month, and a member is tasked with reviewing the following:

- Supplier invoices
- Sales ledger transactions
- Staff timesheets
- Bank and petty cash reconciliations

I note that the Members' Audit Policy has recently been reviewed. At the time of my audit, (November 2023), no member audit had been completed since July. I remind members that checks of this nature are only meaningful if they are completed on a timely basis, and I therefore recommend that member audits should be completed within 4-6 weeks of the month end under review.

The Council is registered for VAT, and submits VAT returns to HMRC on a quarterly basis. I reviewed the VAT return for quarter 2. The return was completed on 4 November 2023 and VAT of £5,446 was reclaimed from HMRC. I checked the VAT return and test checked that entries in the return could be agreed to VAT reports extracted from the Sage system.

I discussed VAT accounting with the RFO. There has been no review of VAT arrangements for some time. It may be beneficial to commission a VAT review from a sector expert to :

- Review VAT accounting arrangements, to ensure Council is accounting for VAT efficiently
- Review any partial exemption and option to tax arrangements in place for Council assets to ensure these are properly documented and understood by Council officers.

I recommend the Parkinson Partnership. [Home \(parkinsonpartnership.uk\)](http://parkinsonpartnership.uk)

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The RFO should consider developing a Finance Improvement Plan, with realistic targets for implementation of recommendations identified in my audit reports, together with other opportunities identified by the RFO and Town Clerk.

## **Final Audit**

The accounting statements have been agreed back to year end reports produced by the Council's external accountant. These have been checked back to the year-end trial balance. I was not able to agree one nominal code from the AGAR back to the trial balance

| <b>Nominal code</b> | <b>Description</b> | <b>£ per trial balance</b> | <b>£ per accounts working paper</b> | <b>Difference</b> |
|---------------------|--------------------|----------------------------|-------------------------------------|-------------------|
| 1100                | Debtors Control    | 35,082                     | 26,487                              | 8,595             |

The RFO identified reasons for this imbalance – it is a small number of sales invoices posted to sage but not picked up when the accounts were compiled. The accounts will need to be adjusted. This should have been picked up prior to the compilation of the statement of accounts.

All comparatives reported in the financial statements have been agreed back to the audited 22-23 accounts, as published on the Council website.

Whilst I was able to agree the accounting statement back to the trial balance, the exercise was complex and time consuming. This is for the following reasons:

- draft accounts were produced prior to year end journals being posted to the Sage accounting system. These journals should be posted before the accounts are produced, so a clear link to the accounting system can be checked.
- The trial balance includes fixed assets. This is not required in the Town Council sector, and makes the general ledger less user friendly

I recommend that the Council ensures that all journals are posted to Sage before the accounts are produced in 24-25. I also recommend that consideration is given to :

- Removing fixed assets and capital accounts from the trial balance
- Ceasing production of company style accounts, which are currently produced each year but not really used.

The Council may need to use an accountant with sector knowledge to assist with this.

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**B - The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for**

## **Final Audit**

Non pay expenditure per box 6 to the accounts amounted to £ 826,502, up from £741,374 in 22-23 .

Standing Orders and Financial Regulations are based on NALC templates. Both documents were reviewed at the Full Council meeting in May 2023. I will check the May 24 review at next audit.

The Council has a clear process for making payment to suppliers, compliant with financial regulations. Invoices are sent into the office, these are then reviewed against orders and coded and signed off for processing by the Town Clerk. The invoice is passed to the RFO, who inputs the invoice into Sage. Every 2 weeks a BACS run report is run from Sage. The RFO rechecks invoices against this report and the payment is entered by the RFO on to the Council bank account. Payments and payment run information is then presented to Councillors, who physically sign bank payment reports, and approve payments at bank.

I carried out a sample test of non-pay expenditure transactions selected from the cashbook for the first 7 months of the financial year. I was able to confirm the following for all transactions:

- Payment agreed to invoice
- Invoice passed for payment by Town Clerk, evidenced on the face of the invoice
- Invoice signed off by 2 councillors on face of invoice
- VAT accounting correct
- Bank payment instruction signed by 2 councillors
- Expenditure appropriate for this Council

There is a clear audit trail from Sage to source documentation to demonstrate compliance with Council financial regulations in the processing of payments to suppliers.

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**C - The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

**First Interim Audit**

The Council is insured with Zurich Municipal on a standard local council package for employer liability and public liability plus some smaller assets. The policy was in date at time of audit, with an expiry date of 19 June 2024. I reviewed this policy at my June audit, so no further work has been completed at the first interim audit. This will be next checked at my 24-25 interim audit.

The Council has raised the level of fidelity insurance with Zurich, following a recommendation I raised at last audit. This has not yet been resolved, but I am satisfied that the Council is reviewing cover in this area. The Council does not have any cyber insurance in place at present. I recommend that cyber risk is added to the Council's risk assessment. The Council should work with the Council's ICT provider to assess whether cyber insurance should be purchased.

**Second Interim Audit**

The Council completed the review of its Risk Management Policy at the Full Council meeting on 11 December 2023 (resolution FC 75.12.23). This followed on from a detailed review at the meeting of the General Purposes Committee on 4 December (resolution GP33.12.33). The Risk Management Policy identifies risks and controls put in place to counter these risks. I am satisfied that the Council has met obligations in this area for 23-24.

**D - The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate**

**First Interim Audit**

The precept and budget setting process for the 2024-25 financial year is under way. An initial review of fees and charges and new initiatives has been commenced by officers and councillors, with a budget planning meeting held with councillors in October. The draft budget will be reviewed by Full Council in December, with Finance and Full Council meetings in January to finalise the precept and budget. I am satisfied that plans are in place to meet precepting authority deadlines.

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I confirmed regular budget monitoring reports, as required by financial regulations, continue to be produced for Council meetings, by reviewing minutes. I confirmed the following:

- General Purposes and Luxfords – quarter one reports delivered to the September committee meeting
- Environment and Leisure – position at end of August delivered to the October committee meeting
- Quarter 1 position for whole Council was reported in July, with quarter 2 due to be reported in December.

I will review the Council's reserve balances at my year end audit.

### **Second Interim Audit**

The Council has completed the budget and precept setting process for 2024-25. The budget and precept for 24-25 were approved at the Full Council meeting on 15 January 2024. A precept of £1,127,348 was approved ( minute FC 91.01.24) The budget is supported by a strategic plan for 24-29, and an annual plan for 24-25. I have confirmed that the budget process included a detailed review of individual budget areas by individual committees and consideration of the draft budget in December 23.

### **Final Audit**

Reserves at 31 March 2024 were £1,242,380 (22-23 £1,291,130).

Earmarked reserves at 31.3.24 were £854,271.

There is £259K held in a building maintenance reserve , £60K for the Weald Hall floor , 75K for Town Centre consultancy and £45K for West Park Pavilion. The Council has too many earmarked reserves, many of which holding balances below £5k. The Council should review earmarked reserves in 24-25, and consolidate reserves wherever possible . I would suggest the number of reserves could be reduced by two thirds.

General reserves at year end were £372K. This represents 35% of precept, which is at the lower mid-point of recommended levels set out in the NALC Practitioners' Guide. This is an appropriate level of reserve for a larger town council with well-developed earmarked reserves.

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**E - Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for for**

**First Interim Audit**

I reviewed controls in place at Luxfords restaurant and bar at my first interim audit. Controls over income were generally satisfactory, with income properly recorded on the sage system, and agreed back to z readings produced from the till. Stock was reasonably secure, I was pleased to note that the Council employs an external stocktaker to undertake quarterly stocktakes, reconciling stock to sales and purchase records. I have however, identified a number of recommendations for improvement:

- There is no documented till procedure. Whilst simple instructions are in place, a properly documented till process setting out what staff need to do at the start of the shift, during shift and at cashing up should be drawn up and used to train staff;
- All staff log into the till using a single fob. This means there is no audit trail as to who is accessing the till. All staff should use individual key fobs when accessing the till;
- There is no sign off by restaurant and bar staff that the float is correct at the start of the shift. Whilst it appears that the float is counted, evidence should be provided of who counted the float and when;
- The end of shift count is completed by a member of bar/restaurant staff, then reperformed by the Clerk or RFO at a later date, before banking. It is best practice to ensure that all cash counts are completed with 2 people present, and that this is evidenced. For efficiency, it is recommended that the shift end cash count should be carried out in the main council office, the count can then be completed by a Luxfords officer and counter signed by the RFO or Clerk. Cash should then be held in the safe until banked;
- The RFO banks cash at the post office once a week. This is time consuming, and it is not sensible for a council officer to be carrying cash across town. I recommend that the Council should employ a cash collection company to bank cash.

**Second Interim Audit.**

I reviewed cemetery allotment and room booking income at my second interim audit.

**Cemetery Income**

I confirmed that fees for 23-24 were approved at the Environment and Leisure Committee meeting in March 23. I selected a sample of credits from the nominal ledger for cemetery

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income. For all transactions selected I was able to agree entry in the sage sales ledger back to burial records. Correct fees were charged in all cases.

### **Allotment Income**

The Council has 245 allotments 245 in total. I confirmed that a satisfactory invoicing process is in place. I have one recommendation, the Council may wish to considering issuing direct debit forms to allotment holders at next renewal, this would reduce the administration workload in collecting relatively small items of income.

### **Room bookings**

I confirmed that room hire charges for 23-24 were agreed at the General Purposes Committee meeting on 21 November 2022. The Council has installed the Hallmaster booking system for hall and room booking. All bookings are entered on to the system after booking forms have been sent to the Council by hirers. Invoices are then produced from the Sage accounting system, which collects data from Hallmaster. I carried out the following testing:

- A sample of bookings were selected from the Hallmaster booking system for the 23-24 financial year. In all cases I was able to confirm these bookings resulted in generation of an invoice, showing correct booking and fee information.
- Product data for room hire on the Sage sales ledger system was checked and agreed to approved fees and charges for 23-24.

I have one recommendation. Standing information on fees is updated annually following approval of fees and charges by Council. This information is input by the RFO – it should have a second check from the Town Clerk before the revised fees go live, evidence of this check should be retained.

### **Sales Ledger**

I reviewed the sales ledger at 27.2.24. Debts outstanding at this date were £29,460, 65% of this current. There is £6,190 worth of debt more than 90 days old. I reviewed the 3 largest debts with the RFO, all debts appear to be managed. Aged debtor reports are reported quarterly to councillors with information on problematic debts.

### **Final Audit**

Precept per box 2 to the accounts was £1,051,151 (22-23 £983,076). This has been agreed to third party documentation provided by external audit.

Income per box 3 to the accounts was £561,731 (22-23 £490,071). No further testing carried out at year end, sufficient assurance obtained at previous audits.

**F - Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for**

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## **Second Interim Audit.**

Petty cash is checked as part of regular member audits. I checked the February audit record. The petty cash recorded in the member audit agreed to petty cash records.

## **G- Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.**

### **Second Interim and Final Audits**

Staff costs per box 4 to the accounts were £795,577 ( 22-23 £674,686).

The RFO logged into the HMRC account on 27 February. This showed that the Council is up to date with HMRC submissions and no payments are outstanding.

Payroll is processed monthly, in good time for monthly payments to staff. Timesheets are sent into the office, these are inspected and signed off by the Town Clerk. The RFO sets up the monthly payroll on the Sage payroll system, and checks outputs prior to further processing. Payroll is set up on Natwest Bankline. The Bankline report is signed by the RFO, and checked and signed by the Town Clerk. Authorisation for payment is provided by a councillor.

I checked the January 2024 payroll. The cashbook payment was agreed to the payroll summary and the to the bankline report. I confirmed the bankline report had been reviewed and signed off by the RFO / Town Clerk and a councillor.

I selected 5 members of staff from the bankline report. For all staff selected I was able to agree pay to payslip. I tested gross pay for each officer, and confirmed that this could be agreed to a pay award letter. Correct scale point was applied and all scale points were checked to staff pay award letters.

I am satisfied that the Council has a robust payroll system, is up to date with HMRC submissions and payments, and that staff tested are being paid in line with approved rates of pay .

At the final audit I confirmed that box 4 to the accounts only included costs relating to the employment of staff, as required by regulations.

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**H - Asset and investments registers were complete and accurate and properly maintained.**

**Final Audit**

Fixed assets per box 9 to the accounts were £ 6,621,504 ( 22-23 £6,621,504).

The first draft AGAR did not reflect any changes to the asset register in 23-24. The Town Clerk has produced a schedule of amendments to the asset register as follows:

|  |                 |
|--|-----------------|
| <b>DISPOSALS IN 2023/24</b>  |                 |
| We demolished the Hub (Sept 23). The Source still stands, which forms approx. one third of the existing building. The land value remains the same. For this reason we propose to reduce the building valuation by £50k, and maintain land value whilst we await revaluation. | -50000          |
| <b>ADDITIONS IN 2023/24</b>  |                 |
| Land known as the Dene (purchased amenity land from Buxted PC in Oct 23)   | 5,001.00        |
| 21" Rotary Mower (Sept 23)   | 1072            |
| RM4RTP Mulch Mower (Sept 23)   | 1158.34         |
| Upgrade to server (July 23)  | 2526            |
| Upgrade to Wi-Fi (Aug 23)  | 5417            |
| Upgrade to 7 x computers (Aug 23 and Mar 24)   | 4500            |
|  | -               |
| <b>Net Change to Asset Register</b>  | <b>30325.66</b> |

The initial draft accounts will need to be amended, as they did not account for disposals and additions of fixed assets in 23-24. This will need to be actioned before the accounts are approved by Council and sent to external audit.

The fixed asset register requires validation, to ensure all assets owned by the Council are listed and that all assets listed still exist. This should be actioned in 24-25.

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### **I – Periodic and year-end bank account reconciliations were properly carried out.**

#### **First Interim Audit**

I reviewed the bank reconciliation file. All September bank reconciliations had been completed, and October bank reconciliations were being worked on at the time of my November audit.

I reperformed the September bank reconciliations. I was able agree the sage bank reconciliation back to bank statements for the general and business reserve accounts. The £300K fixed rate deposit was checked to the original deposit at my last audit - no further documentation has been issued by the bank since then. The Council has not received a bank statement for the Lloyds bank account, which holds £21,067, since March 23. It is recommended that a statement is obtained each quarter for this bank account whilst it is open, but it would appear sensible to close this account, as it serves no specific purpose. The September bank reconciliations are due to be checked as part of the next member audit, but had not been signed off as correct at the time of my interim audit.

The Council has an investment strategy in place, as required by regulations. The annual review of the investment strategy is due be reviewed by General Purposes Committee in January 2024 before ratification by Full Council. I note that the general reserve account is only paying 1.7% at present, and the Council has £1million+ in this account . I recommend that the Council explores other options as part of the review of the investment strategy, and seeks to maximise returns within the limited savings and investment options open to Town Councils.

#### **Final Audit**

Cash per box 8 to the accounts was £1,230,875 (22-23 £1,249,562)

I reperformed the year end bank reconciliation. I checked to agree the balance on the bank reconciliation back to bank statements and cashbook balances recorded on the accounting system . The bank reconciliation pack has been reviewed by a councillor, this has been evidenced on the face of the reconciliation and on the bank statements.

My testing identified the following:

- General account – the bank reconciliation did not agree to the Council’s trial balance. The difference was £ 4.8k. The RFO has identified reasons for the imbalance, and the bank reconciliation was reproduced. There is no impact on the AGAR.

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- Lloyds bank account £21,067 – no statement on file since July 2022, so I cannot confirm the current balance on the account. The RFO should obtain a statement so it can be checked by external audit. The Council should also look to close this account, in generates no interest and has no clear purpose.
- Fixed Rate Bond Account - £307,050 – This should be added to the reconciliation pack checked by councillors.

Loans per box 10 to the accounts were £441,600 ( 22-23 £460,800)

This has been agreed to a year end statement available on the Debt Management Office website.

**J - Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.**

Satisfactory – Accounts have been produced on the income and expenditure basis, this is appropriate as income and expenditure at the Council is above £200k. Box 7 to 8 reconciliation prepared alongside variance analysis – these are to be checked by external audit.

**K: If the authority certified itself as exempt from a limited assurance review in 23-24 , it met the exemption criteria and correctly declared itself exempt.**

Not applicable

**L: The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements**

### **Final Interim Audit**

Uckfield categorised as a large Council, with income and expenditure in excess of £200K and is required to follow the 2015 Transparency Code.

The Council publishes extensive financial information on the Finance and Audit page of the Council website. I tested the following at my final audit:

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- Payments to suppliers. Bills paid are published each month. I checked that the website was up to date to the end of March 2024, so I am satisfied that the Council is publishing the information required in this area

Grants – a schedule of all grants paid in year is listed under the “Town Council Grants” page on the website. This has been updated since my last visit and 24-25 and 23-24 grants awarded can be viewed.

The Council needs to update information in areas such as land held and procurement data to ensure full compliance with the Transparency Code. The Town Clerk confirmed that this is being worked on at present and will be actioned over the next few weeks.

### **M - Arrangements for Inspection of Accounts**

Inspection periods for 22-23 accounts were set as follows

| Inspection - Key date                    | 22-23 Actual |
|--|--------------|
| <b>Accounts approved at Full Council</b> | 28 June      |
| <b>Inspection period begins</b>          | 3 July       |
| <b>Inspection period ends</b>            | 11 August    |
| <b>Correct length</b>                    | Yes          |

The Council met the requirements of this control objective.

### **N: Publication requirements 22-23 AGAR**

The Statement of Accounts, Annual Governance Statement and the external audit certificate for 22-23 are published in document archive section of the Council website. The external audit certificate was clear. There are no matters to take into consideration in the 23-24 accounts. The Conclusion of Audit certificate was published on 19 September, after the date of the audit certificate ( 18 September), and before the regulatory deadline of 30 September . The external audit certificate was reported to the meeting of Full Council on 17 October (minute 10.0).

The Council is required by regulations to publish AGAR documentation for the previous 5 years. I have checked the Council website, and I was able to view AGAR documentation going back to the 2017-18 financial year.

The Council met the requirements of this control objective.

### **O - Trust funds (including charitable) The council met its responsibilities as a trustee.**

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Satisfactory –The Council has confirmed to me that the Council is not sole trustee of a charity.

I would like to thank you and Sarah for your assistance with the audit. I attach my invoice for your consideration together with the internal audit report from the AGAR. I look forward to working with you again next year, in the meantime please do not hesitate to contact me if I can be of any assistance.

Yours sincerely



Mike Platten CPFA

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## Appendix A

### **MATTERS ARISING 23-24 – FIRST INTERIM AUDIT**

| <b>Matter Arising</b>   | <b>Recommendation</b>   | <b>Council Response</b>  |
|---|---|--|
| At the time of my audit, (November 2023), no member audit had been completed since July. I remind members that checks of this nature are only meaningful if they are completed on a timely basis. | I therefore recommend that member audits should be completed within 4-6 weeks of the month end under review.  | The audits were booked in. We are now up to speed with this process. |
| There has been no review of VAT arrangements for some time.   | It may be beneficial to commission a VAT review from a sector expert to <ul style="list-style-type: none"> <li>- Review VAT accounting arrangements, to ensure Council is accounting for VAT efficiently</li> <li>- Review any partial exemption and option to tax arrangements in place for Council assets to ensure these are properly documented and understood by Council officers</li> </ul> | VAT specialist appointed   |
| Finance Improvement Plan  | The RFO should consider developing a Finance Improvement Plan, with realistic targets for implementation of recommendations identified in my audit reports, together with other opportunities identified by the RFO and Town Clerk  | To be produced shortly.  |
| The Council does not have any cyber insurance in place at present.  | I recommend that cyber risk is added to the Council's risk assessment. The Council should work with the Council's ICT   | Members have agreed to take this out. Currently liaising with IT     |

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# April Skies

## Accounting

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|  |   |                                   |
|--|---|-----------------------------------|
|  | provider to assess whether cyber insurance should be purchased. | security and facilities providers |
|--|---|-----------------------------------|

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# April Skies

## Accounting

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|---|--|---|
| <p><b>Luxfords</b><br/>There is no documented till procedure.</p>   | <p>Whilst simple instructions are in place, a properly documented till process setting out what staff need to do at the start of the shift, during shift and at cashing up should be drawn up and used to train staff.</p>   | <p>The instructions are currently in two places. We will therefore collate these into one booklet/document by the time you attend your next visit.</p>  |
| <p><b>Luxfords</b><br/>All staff log into the till using a single fob. This means there is no audit trail as to who is accessing the till.</p>  | <p>All staff should use individual key fobs when accessing the till.</p>   | <p>This action has been completed. Named fobs now in place</p>  |
| <p><b>Luxfords</b><br/>The end of shift count is completed by a member of bar/restaurant staff, then reperformed by the Clerk or RFO at a later date, before banking. It is best practice to ensure that all cash counts are completed with 2 people present, and that this is evidenced.</p> | <p>For efficiency, it is recommended that the shift end cash count should be carried out in the main council office, the count can then be completed by a Luxfords officer and counter signed by the RFO or Clerk. Cash should then be held in the safe until banked</p> | <p>This used to be completed in this way prior to the pandemic, and the division of the office and restaurant teams to reduce contact. We will refer back to original procedures as of Jan 2024</p> |
| <p><b>Luxfords</b><br/>The RFO banks cash at the post office once a week. This is time consuming, and it is not sensible for a council officer to be carrying cash across town.</p>   | <p>I recommend that the Council should employ a cash collection company to bank cash.</p>  | <p>The RFO will explore the costs associated with this option.</p>  |
| <p>I note that the general reserve account is only paying 1.7% at present, and the Council has £1million+ in this account .</p>   | <p>I recommend that the Council explores other options as part of the review of the investment strategy,</p>   | <p>This has been considered at Finance Sub Committee (9 Jan 24), General Purposes</p>   |

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# April Skies

## Accounting

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|  |  | Committee (5 Feb) and their recommendations are being taken to Full Council on 26 Feb 24 for ratification  |
| The Council has not received a bank statement for the Lloyds bank account, which holds £21,067, since March 23 | It is recommended that a statement is obtained each quarter for this bank account whilst it is open, but it would appear sensible to close this account, as it serves no specific purpose. | The RFO attended an appt with a Councillor at the bank on 4 Jan 2024 to obtain easier access to the bank statements. These funds are due to be removed at financial year end |

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**APPENDIX B**

**MATTERS ARISING 23-24 – SECOND INTERIM AUDIT**

| Matter Arising   | Recommendation   | Council Response         |
|--|--|--------------------------|
| Allotment income   | Council may wish to considering issuing direct debit forms to allotment holders at next renewal, this would reduce the administration workload in collecting relatively small items of income. |                          |
| Standing information on fees is updated annually following approval of fees and charges by Council.                                  | This information is input by the RFO – it should have a second check from the Town Clerk before the revised fees go live, evidence of this check should be retained.                           |                          |
| The Council prepares an annual Community Infrastructure Levy (CIL) report for consideration by the Council and the District Council. | For clarity, this should be published on the Council website, as it is a requirement of the CIL Regulations 2010 (121B)  | Now published on website |

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## **APPENDIX C**

### **MATTERS ARISING 23-24 – YEAR END AUDIT**

| <b>Matter Arising</b>  | <b>Recommendation</b>   | <b>Council Response</b> |
|--|---|-------------------------|
| I was not able to agree one nominal code from the AGAR back to the trial balance   | The RFO identified reasons for this imbalance – it is a small number of sales invoices posted to sage but not picked up when the accounts were compiled. The accounts will need to be adjusted. This should have been picked up prior to the compilation of the statement of accounts.  |                         |
| Whilst I was able to agree the accounting statement required for the AGAR back to the trial balance, the exercise was complex and time consuming. This is for the following reasons<br><ul style="list-style-type: none"> <li>- draft accounts were produced prior to year end journals being posted to the Sage accounting system. These journals should be posted before the accounts are produced, so a clear link to the accounting system can be checked.</li> <li>- The trial balance includes fixed assets. This is not required in the Town Council sector, and makes the general ledger less user friendly</li> </ul> | I recommend that the council ensures that all journals are posted to Sage before the accounts are produced in 24-25. I also recommend that consideration is given to :<br><ul style="list-style-type: none"> <li>- Removing fixed assets and capital accounts from the trial balance</li> <li>- Ceasing production of company style accounts, which are currently produced each year but not really used.</li> </ul> The Council may need to use an accountant with sector knowledge to assist with this. |                         |
| The Council has too many earmarked reserves, many of which holding balances below £5k.   | The Council should review earmarked reserves in 24-25, and consolidate reserves wherever possible . I would suggest the number of reserves could be reduced by two thirds.  |                         |
| Lloyds bank account £21,067 – no statement on file since July 2022, so I   | The RFO should obtain a statement so it can be checked by external audit. The Council should also   |                         |

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# April Skies

## Accounting

|  |   |  |
|--|---|--|
| cannot confirm the current balance on the account.   | look to close this account, in generates no interest and has no clear purpose.  |  |
| Fixed Rate Bond Account - £307,050 –   | This should be added to the reconciliation pack checked by councillors.   |  |
| The first draft AGAR did not reflect any changes to the asset register in 23-24. The Town Clerk has produced a schedule of amendments to the asset register. | The initial draft accounts will need to be amended, as they did not account for disposals and additions of fixed assets in 23-24. This will need to be actioned before the accounts are approved by Council and sent to external audit. |  |
| The fixed asset register requires validation, to ensure all assets owned by the Council are listed and that all assets listed still exist.                   | This should be actioned in 24-25.   |  |

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## APPENDIX D

### Internal Audit Control Objectives – Marked as not covered

| Control Objective | Area for Audit       | Why this has not been audited |
|-------------------|----------------------|-------------------------------|
| K                 | Exemption from Audit | UTC has external audit        |
| O                 | Trust Funds          | No trusts at this council     |

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