

# BIDEFORD TOWN COUNCIL



Town Hall  
Bideford  
Devon  
EX39 2HS

Telephone:  
Bideford (01237) 428938

Mr Paul Swan  
Town Clerk and Responsible Financial Officer

Thursday 10 October 2024

To: Members of the Staffing, Finance & General Purposes Committee

You are hereby summoned to attend a meeting of the **Staffing, Finance & General Purposes Committee** of the above-named Council to be held in the Council Chamber, Bideford, on **Thursday 17 October 2024 at 6.30 pm** for the purpose of transacting the following business.

In accordance with The Public Bodies (Admissions to Meetings) Act 1960 members of the public are welcome to attend. There is a legal right to film/record/photograph/report public meetings.

Paul Swan  
Clerk to the Council

## AGENDA

1. To receive apologies and reasons for absence
2. To receive declarations of interest on items on the agenda and note any requests for dispensation received by the Clerk prior to the meeting. Encl.
3. Public participation session of 15 minutes duration on items on the agenda.
4. To approve the minutes of the meeting held on Thursday 5 September 2024 as a correct record. Dist. with TC agenda
5. Items brought forward by the Chairman.
6. Finance
  - a. To approve the payments listed. To Follow
  - b. To receive and approve the interim Independent Auditor's Report for the period 1 April 2024 – 30<sup>th</sup> September 2024. Encl.

7. To receive an update as at Q2 financial performance. Encl.
8. To discuss and recommend to full Town Council upon whether to budget for up to £37k for the support of the play zone project in the 25/26 Precept.
9. To discuss and resolve upon the acceptance of the quotation for 2025 floral displays. Encl.
10. To agree and resolve upon a maximum budget of £300 for a Manor Court Speaker's gift.
11. To agree and resolve to allow Northam Town Council to rent yard space at the Town Ranger Depot.
12. To receive an update on the tasks undertaken by the Maintenance Operatives. Encl.

**MEMBERS OF THE STAFFING, FINANCE & GENERAL PURPOSES COMMITTEE**

Councillors D Bushby, Ms R Clarke (Town Mayor), Mrs J Gubb, Mrs L Hellyer, S Inch, P Lawrence (Deputy Mayor), D McGeough, J McKenzie, T Inch.



## **Declaration of Interests at meetings**

- Where a matter relates to an interest in list A, the member shall not participate in a discussion or vote on the matter. He /she only need declare it if it is not already noted on the register of interests.
- Where the matter is in list A, but is a sensitive interest, the member shall not participate in a discussion or vote; the member shall disclose that there is an interest but not the nature of it.
- Where a matter relates to an interest on list B the member shall not vote and may only speak as a member of the public.
- A member only has to declare an interest in list B if it is not already on the register of interests.
- If the interest is in list B and is sensitive in nature and not already registered then the member shall disclose the interest but not the nature of it.
- Where a matter relates to the financial interest of a friend, relative or close associate (other than in list A) the member shall disclose the interest and not vote. He or she may speak but only as a member of the public.

### **List A:**

- 1 **Employment, office, trade or vocation** – carried on for profit by member or spouse or civil partner.
- 2 **Sponsorship** – any payments for the previous 12 months, other than by the Council, to assist in Council duties
- 3 **Contracts** – any current contracts between the Council and the member or his/ her spouse or civil partner or a company the member is a director or partner of.
4. **Land** – any beneficial interest in land within the area of the Council by member, spouse or civil partner.
- 5 **Licenses** - any license, alone or with others, by spouse, civil partner or member to occupy land in area of Council.
- 6 **Corporate Tenancies** - any tenancy where the Council is the landlord and the member, spouse or civil partner has a beneficial interest in the tenant.
7. **Securities** – a beneficial interest is held in a body that has land or business in the area of the Council by the member, spouse or civil partner that either exceeds £25,000 or the total share capital is in excess of one hundredth of the of the total shares issued.

### **List B:**

Any interests which relate to or is likely to affect:

1. Any body where the member has general control or management and was appointed by the Council.
2. Any body that the member is in a position of control or management and either:
  - (a) exercises functions of a public nature;
  - (b) is for charitable purposes; or
  - (c) has the purpose of influencing public opinion or policy (including political parties and trade unions)
3. Any gifts or hospitality that the member has received by virtue of his or her office in excess of £50.



**BIDEFORD TOWN COUNCIL**

**Minutes of the Staffing, Finance & General Purposes Committee**

**held in the Town Hall on**

**Thursday 5 September 2024 at 6.30 pm**

**PRESENT:** North Ward: Councillor D Bushby (Chairman)  
Councillor K Hind

South Ward Councillor Ms R Clarke  
Councillor P J Lawrence  
Councillor S Inch

East Ward: Councillor Mrs J Gubb  
Councillor Mr J Hellyer (Substitute)  
Councillor J McKenzie

West Ward

**IN ATTENDANCE:** Mr P Swan (Town Clerk)

24. **APOLOGIES FOR ABSENCE**

Councillor Mrs L Hellyer – East Ward, Personal.

25. **DECLARATIONS OF INTEREST AND ANY REQUESTS FOR DISPENSATION ON ITEMS ON THE AGENDA**

None.

26. **PUBLIC PARTICIPATION SESSION OF 15 MINUTES DURATION**

There was one member of the public present.

27. **MINUTES**

Proposed by Councillor Mc Kenzie and seconded by Councillor Ms R Clarke, the Minutes of the Meeting held on 25 July 2024 were approved and signed as a correct record.

(Vote – For: 5, Against: 0, Abstention: 2)

28. **CHAIRMAN’S ITEMS**

- a. Ford Rock Update - The Town Clerk reviewed the financial results in the agenda pack for the recently completed Ford Rock Project.

The Councillors noted what an excellent job had been done by the Town Rangers on the site and within the budget.

- b. Town Ranger Depot New Build – The Town Clerk updated the Councillors on the financial position of the new building.

The Councillors noted they were pleased with the rapid progress the build was making.

29. **ACCOUNTS**

**a) Payment List**

Councillor Lawrence questioned what the payment to CTA Training was and the Town Clerk explained this was for the Town Rangers Chapter 8 licence renewal.

It was proposed by Councillor Bushby and seconded by Councillor S Inch, and

**RESOLVED: That the lists of payments for 5 September 2024 be approved.**

(Vote – For: 6 , Against: 0, Abstention: 1)

**b) External Audit**

It was proposed by Councillor Lawrence and seconded by Councillor Ms. R Clarke, and

**RESOLVED: That the External Audit Report FY 24 be approved.**

(Vote – For: 7, Against: 0)

**c) Internal Audit**

It was proposed by Councillor Lawrence and seconded by Councillor Bushby, and

**RESOLVED: That the Internal Audit Report Quarter 1 FY 24 be approved.**

(Vote – For: 7, Against: 0)

30. **PAPERLESS AGENDAS AND MINUTES**

Councillors considered the transition to a paperless system and the benefits of doing this in terms of environmental carbon emission reductions as well as cost savings.

It was proposed by Councillor Mc Kenzie and seconded by Councillor Ms. R Clarke, and

**RESOLVED: That The S, F, & GP Committee Recommend to all full Town Council that Bideford Town Council Meetings be conducted without the use of paper.**

(Vote – For: 7, Against: 0, Abstention: 0)

31. **MANOR COURT PRESENTMENTS UPDATE**

The Town Clerk updated the councillors on the progress of actioning the 2024 presentments.

Councillor Hellyer remarked on the relevance of some of the presentments as Bideford Town Council has no control over the outcome.

Councillor Inch explained that this was a democratic process that had to be considered by the jurors of the court and therefore we are some what limited in saying what would make it onto the list.

32. **REMEMBERANCE BUFFET**

The Councillors considered the requirement for a post Remembrance Service buffet

It was proposed by Councillor Bushby seconded by Councillor Ms. R Clarke, and

**RESOLVED: That a buffet should be provided following the event at a cost of no more than £500.**

(Vote – For: 7, Against: 0, , Abstention: 0)

33. **TOWN RANGERS TASKS UPDATE.**

The Town Clerk also gave an update on the amount of time that the Town Rangers were engaged in removing the Extinction Rebellion Fly Posters that had appeared around Bideford and Barnstaple.

The Chairman thanked the members for their attendance and the meeting concluded at 18:50.

Signature of Town Mayor: ..... Date: .....

Signature of Chairman: ..... Date: .....



BIDEFORD TOWN COUNCIL - Accounts for approval at the SF&GP Meeting - 5 September 2024

Number (All) ▾

Date Entered	PV	Description	Extended Description	Net	VAT	Gross
9/8/2024	(blank)	EDF (CADCOEDA)	Bridge Floodlighting	65.04	3.25	68.29
15/8/2024	(blank)	Acorn	Seasonal worker	370.80	74.16	444.96
		Tamar	Maintenance Items	258.61	38.63	297.24
		Dymarke Precision Engineering Ltd	Maintenance Items	150.00	30.00	180.00
		PKF	Annual Governance & Accountability Re	1,680.00	336.00	2,016.00
		Apple.com.uk	2 x IPAD	1,993.32	398.68	2,392.00
		DVLA Vehicl Tax	Toyota	335.00		335.00
14/8/2024	(blank)	Mr P Heath	Pollyfield - Deposit return	25.00		25.00
16/8/2024	(blank)	Llyds	Charges	64.00		64.00
			re-credit	-5.93		-5.93
		Evans Transport Ltd	Maintenance Items	148.40	29.68	178.08
		Safety Signs 4 Less	Maintenance Items	62.92	12.58	75.50
		Garlands	Stationery	7.99		7.99
		SQ BTC	Transaction	0.01		0.01
		John Taylor Fastener	Maintenance Items	6.83	1.37	8.20
19/8/2024	(blank)	Mimick Signs	Banners x 2	106.00	21.20	127.20
			Oval graphics x 50	25.00	5.00	30.00
		RGB	Maintenance Items	138.87	27.78	166.65
		SW Communications	Line / Broadband provision	57.68	11.54	69.22
		Crafty Needles	Mayoral case maintenance	50.64		50.64
22/8/2024	(blank)	Amazon	Refreshments - Local Clerks Meeting	12.99		12.99
		Acorn	Seasonal worker	370.80	74.16	444.96
		Futurform	Picnic tbles x 3 (Vic Park (H&S) replac	820.00	164.00	984.00
			Picnic tbles x 3 (Ford Rock)	613.00	122.60	735.60
		BSTC17	14A Christmas Lights	8.56	1.71	10.27
23/8/2024	(blank)	CTA Centre	3 x streetwrks trming / assmnt + Crtficti	1,269.00	225.00	1,494.00
		Robeda	Iroko timber - Chanters Road Bench sla	165.57	33.11	198.68
28/8/2024	(blank)	North Devon Hog Roast	Chudleigh Fort Picnic 50% remaining b	825.00		825.00
		A Touch of Class	Picture frame	163.00		163.00
		R Clarke	Refund mayoral costs	436.35	34.35	470.70
		DCC Locality Fund	Ford Rock trees	-800.00		-800.00
29/8/2024	(blank)	Mow-It	Maintenance Items	32.08	6.42	38.50
		TDC	Chudleigh For Picnic - Land Licence	45.83	9.17	55.00
		Minxy's Sweets	Sweet Cones x 100 for Chudleigh Picnic	100.00		100.00
30/8/2024	(blank)	Llyds	Service Charge	34.26		34.26
		Cobblers and Keys	Keys	18.00		18.00
		R Walker	Pollyfield - Deposit return	25.00		25.00
		RBL Poppy Appeal	Wreaths x 4	91.67	18.33	110.00
2/9/2024	(blank)	Allstar	Fuel	454.74	90.94	545.68
		BSTC9	Unit 13 Daddon Court	600.00		600.00
		Lineal Software Ltd	Microsoft 365 License	145.58	29.12	174.70
		BSTC16	Seasonal worker	370.80	74.16	444.96
		BSTC19	T Hall Offices rent	313.72	62.74	376.46
		TDC - 128	T Hall Offices Service Charge	230.42	46.08	276.50
		TDC - 127	TC staff	-3,482.36		-3,482.36
		Market recharge	Broadband services / closure 1-21 Mar	134.10	26.82	160.92
		BT Business	Meter Copy Charge	80.34	16.07	96.41
3/9/2024	(blank)	Clarity Copiers	Charges	32.00		32.00
		Llyds	re-credit	-3.39		-3.39
<b>Grand Total</b>				<b>8,647.24</b>	<b>2,024.65</b>	<b>10,671.89</b>

Bank Balances at 9/3/2024 - Current Account  
 Bank Balances at 9/3/2024 - Deposit Account

£ 22,960.11  
 £ 350,000.00





**BIDEFORD TOWN COUNCIL - Accounts for approval at the SF&GP Meeting - 17 October 2024**

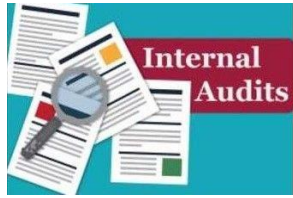
Number (All)

Row	Date Entered	PV	Description	Extended Description	Net	VAT	Gross
1	15/08/2024	BSTC17	Apple.com.uk	4 x IPAD	1,993.32	398.68	2,392.00
2			DVLA Vehicl Tax	Toyota	335.00		335.00
3			Dymarke Precision Engineering Ltd	Maintenance Items	150.00	30.00	180.00
4			PKF	Annual Governance & Accountability Return	1,680.00	336.00	2,016.00
5		BSTC20	Tamar	Maintenance Items	258.61	38.63	297.24
6		(blank)	Acorn	Seasonal worker	370.80	74.16	444.96
7	16/08/2024	(blank)	Evans Transport Ltd	Maintenance Items	148.40	29.68	178.08
8			Garlands	Stationery	7.99		7.99
9			John Taylor Fastener	Maintenance Items	6.83	1.37	8.20
10			Llyds	Charges	64.00		64.00
11				re-credit	(5.93)		(5.93)
12			Safety Signs 4 Less	Maintenance Items	62.92	12.58	75.50
13			SQ BTC	Transaction	0.01		0.01
14	19/08/2024	BSTC17	Crafty Needles	Mayoral case maintenance	50.64		50.64
15			Mimick Signs	Banners x 2	106.00	21.20	127.20
16				Oval graphics x 50	25.00	5.00	30.00
17		BSTC18	SW Communications	Line / Broadband provision	57.68	11.54	69.22
18		BSTC20	RGB	Maintenance Items	138.87	27.78	166.65
19	22/08/2024	BSTC17	Acorn	Seasonal worker	370.80	74.16	444.96
20			EDF (D513)	14A Christmas Lights	8.56	1.71	10.27
21			Futurform	Picnic tbles x 3 (Ford Rock)	613.00	122.60	735.60
22				Picnic tbles x 3 (Vic Park (H&S) replacemnt)	820.00	164.00	984.00
23		(blank)	Amazon	Refreshments - Local Clerks Meeting	12.99		12.99
24	23/08/2024	BSTC17	CTA Centre	3 x streetwrks trning / assmnt + Crtfiction	1,269.00	225.00	1,494.00
25			Robeda	Iroko timber - Chanters Road Bench slats	165.57	33.11	198.68
26	24/08/2024	BSTC17	Mr P Heath	Pollyfield - Deposit return	25.00		25.00
27	28/08/2024	BSTC18	A Touch of Class	Picture frame	163.00		163.00
28			North Devon Hog Roast	Chudliegh Fort Picnic 50% remaining balance	825.00		825.00
29			R Clarke	Refund mayoral costs	436.35	34.35	470.70
30		(blank)	DCC Locality Fund	Gammaton X Finger post	(800.00)		(800.00)
31	29/08/2024	BSTC18	Minxy's Sweets	Sweet Cones x 100 for Chudleigh Picnic	100.00		100.00
32			TDC	Chudleight For Picnic - Land Licence	45.83	9.17	55.00
33		(blank)	Mow-It	Maintenance Items	32.08	6.42	38.50
34	30/08/2024	BSTC18	Llyds	Service Charge	34.26		34.26
35			R Walker	Pollyfield - Deposit return	25.00		25.00
36		(blank)	Cobblers and Keys	Keys	18.00		18.00
48				re-credit	(3.39)		(3.39)
49	04/09/2024	BSTC19	Acorn	Seasonal worker	370.80	74.16	444.96
50		(blank)	Amazon	Disposable wooden knives	6.66	1.33	7.99
51	05/09/2024	(blank)	Post Office	Stamps	3.05		3.05
52	06/09/2024	BSTC20	Merry Harriers	Maintenance Items	4,000.00	800.00	4,800.00
53				Rowan Trees x four	157.50	31.50	189.00
54		(blank)	A Touch of Class	Picture frame	296.00		296.00
55			Amazon	Charger Cables + Power bank - fast charging	56.26	4.74	61.00
56				Stationery	9.46	1.90	11.36
57	08/09/2024	BSTC17	EDF (CADCOEDA)	Bridge Floodlighting	65.04	3.25	68.29
58	09/09/2024	BSTC22	C+R Construction SW Ltd	Caddsdwn Unit	67,000.00	13,400.00	80,400.00
59			EDF	Decorative Lighting, Bideford Quay	369.88	73.98	443.86
60			HMRC	PAYE/NI	5,459.01		5,459.01
61		BSTC23	EDF (CADCOEDA)	Bridge Floodlighting	64.16	3.21	67.37

62	45544	BSTC24	Staff salaries inc Pension	SALARY	27,185.67		27,185.67
63		(blank)	Microsoft	License	123.60	24.72	148.32
64	10/09/2024	BSTC21	Tamar	Maintenance Items	384.55	76.71	461.26
65		BSTC23	Blights	Fuel	38.21	7.64	45.85
66			Just Office	Stationery	24.95	4.99	29.94
67			Tamar	Maintenance Items	516.39	103.28	619.67
68		BSTC26	Earth Anchors	Seat x 2 + plaque	1,962.00	392.40	2,354.40
69	11/09/2024	BSTC22	Acorn	Seasonal worker	370.80	74.16	444.96
70			Andrea Leiter	Swissmiss Catering	254.50		254.50
71	13/09/2024	BSTC22	Robbie D Scaffolding	Scaffolding	280.00		280.00
72		(blank)	Bideford Cobblers and Keys	Brass plaques with engraving	75.00		75.00
73			Country Cottage Bakery	Refreshments - Torridge Clerks	20.70		20.70
74			Taw Garages	Vehicle maintenance	111.59	22.32	133.91
75	16/09/2024	BSTC23	RGB	Maintenance Items	160.00	32.00	192.00
76		BSTC24	EDF (D513)	14A Mill Street	37.69	1.88	39.57
77	19/09/2024	BSTC23	Acorn	Seasonal worker	370.80	74.16	444.96
78			D Dunckley	Chudleigh Fort - Face Painting	150.00		150.00
79			S Goddard	Deposit refund - Tricks	25.00		25.00
80		BSTC25	SW Communications	Line / Broadband provision	57.68	11.54	69.22
81		(blank)	Morrisons	Civic refreshments - 22 Sep 24	5.75	1.15	6.90
82	23/09/2024	BSTC23	Blights	Deposit refund	(200.00)		(200.00)
83	24/09/2024	BSTC24	Berrys	Monthly Payroll records first six months	260.00	52.00	312.00
84		BSTC26	RGB	Maintenance Items	10.45	2.09	12.54
85		(blank)	Mow-It	Maintenance Items	8.25	1.65	9.90
86	25/09/2024	BSTC24	K Woodman	Stitch new ribbon on (mayoral) medal	10.00		10.00
87	27/09/2024	BSTC24	A Mitchell / Jewson	Combination Lock - Pollyield	12.50	2.50	15.00
88	30/09/2024	BSTC25	Acorn	Seasonal worker	370.80	74.16	444.96
89			James Hallam	Motor Policy renewal	1,222.20		1,222.20
90			Lineal Software Ltd	Microsoft 365 License	169.10	33.82	202.92
91			Llyds	Charges	45.48		45.48
92	01/10/2024	BSTC26	All Star	Fuel	337.04	67.41	404.45
93			D S Electrical	Unit 13	600.00		600.00
94			DCC	Locality Budget Payment	(300.00)		(300.00)
95			G J Heaman	MOT + adjustment - Hilux	85.00	9.00	94.00
96			Market recharge	TC staff	(3,482.36)		(3,482.36)
97			Tamar	Maintenance Items	242.74	48.55	291.29
98			TDC - 127	T Hall Offices Service Charge	230.42	46.08	276.50
99			TDC - 128	T Hall Offices rent	313.72	62.74	376.46
100		(blank)	Clarity Copiers	Meter Copy Charge	59.79	11.96	71.75
101	02/10/2024	BSTC26	In-Stitches	Burgundy Ties x 10	110.00	22.00	132.00
102	03/10/2024	BSTC26	Acorn	Seasonal worker	370.80	74.16	444.96
103			Hockings	Chudleigh Picnic	375.00	75.00	450.00
104		(blank)	Post Office	Recorded Delivery	7.95		7.95
105			Staff salaries inc Pension	SALARY	27,874.38		27,874.38
106	04/10/2024	BSTC26	Zurich	Additional Premium	375.21		375.21
107		(blank)	Amazon Prime	Subscription	8.99		8.99
108			Post Office	Recorded Delivery	4.40		4.40
109	<b>Grand Total</b>				<b>147,716.76</b>	<b>17,825.54</b>	<b>165,542.30</b>

Bank Balances at 10/10/2024 - Current Account  
Bank Balances at 10/10/2024 - Deposit Account

£ 244,355.29  
£ 620,000.00



Paul Swan  
The Town Hall  
Bridge Street  
Bideford  
Devon EX39 2HS

**AGENDA ITEM 6b**

### **Bideford Town Council Interim Internal Audit 7<sup>th</sup> October 2024**

Parish & Town Auditing Services were appointed to undertake the internal audits at Bideford Town Council in July 2024. The first interim audit of the 2024/25 financial year was undertaken on Monday 7<sup>th</sup> October 2024 in order to ensure that the Town Council is on track for a successful Internal and External Audit for the 2024/25 financial year.

I can confirm that I am independent of the Town Council.

As stated in the Letter of 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. This will be undertaken by the Council's appointed External Auditor.

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 controls are included in the following report.

#### **First Interim Audit**

At this visit I reviewed the following areas:

- Follow up previous recommendations;
- Review of accounting and VAT processes;
- Risk management and insurance;
- Income;
- Budget monitoring;
- Salaries and Wages;
- Transparency Code data.

I reviewed the previous Internal Audit Report for 2023/24 carried out on 19<sup>th</sup> April 2024. The following issues were raised:

- Payroll – Payroll provider are in communication with HMRC regarding historic miscalculations. Update: All payments to HMRC have now been submitted. Council is waiting for HMRC to update its records.

**A. Appropriate accounting records have been properly kept throughout the financial year.**

Council and Committees:

The Town Council has six Committees including a Staffing, Finance & General Purposes Committee. This Committee monitors Council's finances and receives regular reports providing detailed accounts information including monthly accounts for payments.

Minutes:

Full Council minutes are sequentially numbered and uploaded on to the Council's new website, which is currently being updated.

**Recommendation:** Ensure that by 31<sup>st</sup> March 2025 all Council and Committee meeting agendas and minutes have been uploaded. It is good practice to upload historic minutes to ensure transparency.

Financial records:

The Council operates a detailed Income and Expenditure spreadsheet accounting system which interlinks to update the necessary reports.

Bank Reconciliations

All the Council's accounts are reconciled monthly and signed off by the appointed Councillor undertaking quarterly internal audit inspections.

Investment Policy

It is a requirement for Councils with balances exceeding £100,000 to draw up and adopt an Investment Policy. This will help ensure that Council achieves the maximum interest from its balances held.

**B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.**

Sample of paid invoices received from suppliers

A sample of invoices paid has been reviewed and has been found to be in order. No material differences have been identified.

Financial Regulations:

These were last revised in 2019 and do not reflect current Regulations. They are also out of sync with the Council's Standing Orders.

**Recommendation:** That the Financial Regulations be reviewed within this financial year and then annually as part of the Annual Town Council meeting and that any amendments based on legislative or other requirements be implemented. Note that the Financial Regulations should cross reference accurately with the Council's Standing Orders.

### Standing Orders

Standing Orders are based on the NALC Model Standing Orders 2022. It is unclear as to when these have been reviewed and updated.

**Recommendation:** That the Standing Orders be reviewed as part of the Annual Town Council meeting and that any amendments based on legislative or other requirements be implemented. Note that Standing Orders should reflect the financial Standing Orders especially with regard to financial limits.

### Procedure for payment of invoices:

Procedure is contained within Internal Control Statement and is complied with. All payments are presented to Staffing, Finance & General Purposes Committee for approval.

### Tenders

Council is currently undertaking a large project to build a depot for the Ranger service. This is being overseen by an architect appointed by the Council.

**NOTE:** Any tenders exceeding £30,000 inclusive of VAT should be advertised using the Government's Contract Finder portal. It is also recommended that Council adds a Tender page to its website to upload tenders and Request for Quotations.

### VAT submissions

VAT is submitted quarterly. Quarter One claim of £15,961.81 received on 26<sup>th</sup> July 2024. Second quarter submission has been actioned.

### Debit/Credit Cards

The Council operates a number of debit cards. Whilst these are accurately recorded in the Council's accounts there are no specific internal controls regarding the management of the cards. New Financial Regulations will help to address this matter.

**C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

### Risk Register

Risk Register reviewed. This was reviewed on 9<sup>th</sup> February 2024

### **Recommendation:**

- May wish to consider including loss of key personnel and loss of Councillors and include controls to help mitigate against impact.
- Consider publishing the policy on the website.

### Insurance Policy

Council is insured with Zurich Municipal. A Copy of the insurance schedule has been reviewed.

### Statement of internal control policy

Copy of Internal Control statement reviewed. This was reviewed on 9<sup>th</sup> February 2024.

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

Budget and Precept

The latest budget was reviewed. Both tranches of the precept has been received. Receipt has been confirmed.

Budget Monitoring Reports

Reports are presented quarterly to Full Council with budget, expenditure to date and projected spend over the year. These are included in the relevant agenda and presented to Members.

Earmarked Reserves

Earmarked Reserves are in place and updated throughout the year. Total at start of year was £602,126 with £253,876 having been spent to date.

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

Aged Debtors (3 months, 6 months and beyond)

None identified.

Allotment Records

These were not reviewed during the interim audit.

Leases

The Council has a 99 year lease with the District Council for the Pannier Market.

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

Council no longer operates a petty cash.

**G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.**

Salaries

A basic review of Salaries, Tax/NI and PAYE has been undertaken. Payroll is undertaken by a specialist company and reports are submitted to the Town Clerk monthly.

All staff have contracts of employment. It may be worth considering that older contracts be updated whilst undertaking the relevant consultation with employees as employment legislation is updated regularly.

### Member Allowances

It is normal practice for all Members allowances to be paid through the PAYE scheme operated by the Town Council. NALC provides the following advice:

### **Tax implications**

When paying parish basic allowances to elected members, local councils are obliged to deduct income tax. HM Revenue & Customs ("HMRC") treats all councillors equally, so local councillors will be subject to tax provisions the same way principal authority councillors are. There may also be similar considerations with regard to travel and subsistence allowance in certain circumstances. Councils are advised to consult HMRC for guidance on the tax treatment of allowances. Also, advice can be requested from NALC's Accounts and Audit Advisor.

### Pensions

Council is a member of the Local Government Pension Scheme. Council makes monthly payments as required and appropriate records are maintained to keep a track of pension payments throughout the year.

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

#### Asset Register

An asset register is maintained and updated.

**Recommendation:** Consider allocating a £1 nominal value to the allotments and Ford Woodland.

#### Insurance Policy

A copy of the insurance schedule has been reviewed and is in order. The Council will need to add the new Rangers Depot to this and the asset register.

#### Long-Term Investments

No long-term investments over 12 months have been identified.

#### Loans

DMO Public Works Loan Board loan paperwork has been reviewed. Second trach of the original £500,000 borrowed was drawn down on 5<sup>th</sup> July 2024.

### **I. Periodic bank account reconciliations were properly carried out during the year.**

The Town Council carries out proper bank reconciliations on a monthly basis.

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

- The Council operates its accounting system on an income and expenditure basis.
- No debtors and creditors were identified

**K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick “not covered”) Yes No\* Internal control objective Not covered\*\***

Not applicable.

**L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.**

The website is new and is currently being updated. Council needs to ensure that the website is as up to date as possible by the year end to meet the Transparency Code requirements.

**M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).**

- Copies of exercise of public rights notice are not currently uploaded on to the website.
- There are five previous years Annual Governance statements uploaded.
- The 2023/24 AGAR was approved by Council on 16<sup>th</sup> May 2024.

**Recommendation:**

- The Annual Governance Statement and the Annual Accounting Statement should be considered and minuted as separate items;
- The Exercise of Public Rights notice should also be minuted and should include the dates the public can exercise those rights.

Thank you for your hospitality and for all the information you have provided.

I would be grateful if you could present this report at the next available meeting of Full Council.

Yours sincerely,



Paul Russell, Internal Auditor



# Bideford Town Council

Q2 – FINANCIAL UPDATE



# Town Ranger Depot - Update

## Bideford Town Ranger Depot Financial Analysis

	Budget	Actual	Forecast	Actual Variance Fav/(Unfav)	Forecast Variance Fav/(Unfav)
<b>Funding</b>					
PWLB Income	(500,000)	(499,825)	(499,825)	(175)	(175)
Reserves	0	(103,876)	(103,876)	103,876	103,876
24/25 Budget	0	0	0	0	0
Interest	0	(1,855)	(3,000)	1,855	3,000
<b>TOTAL Funding</b>	<b>(500,000)</b>	<b>(605,557)</b>	<b>(606,701)</b>	<b>105,557</b>	<b>106,701</b>
<b>Expenditure</b>					
Land Purchase	120,000	120,000	120,000	0	0
Land - Legal Fees	10,000	2,826	2,826	7,174	7,174
Design Fees	12,500	8,301	12,200	4,199	300
Building Control	1,000	288	345	713	655
Building	393,500	306,781	463,500	86,719	(70,000)
M&E	35,000	0	30,000	35,000	5,000
Contingency	31,876	0	0	31,876	31,876
Other	0	0	5,000	0	(5,000)
<b>TOTAL Expenditure</b>	<b>603,876</b>	<b>438,195</b>	<b>633,871</b>	<b>165,681</b>	<b>(29,995)</b>
<b>TOTAL Bideford Town Ranger Depot</b>	<b>103,876</b>	<b>(167,361)</b>	<b>27,170</b>	<b>271,237</b>	<b>76,706</b>
CHECK		-			
CHECK TO BANK		-			

### Paul Swan:

Overspend-Estimated overspend on project due to slab design work as follows:

	£k
ReBar	11
Trench Concrete	7
Pocket Concrete	4
Cordec	8
Excavation works	4
Stone	(4)
<b>Foundations Total</b>	<b>30</b>
Atentuation	20
Water Foul Cennction	20
<b>TOTAL</b>	<b>70</b>

# Q2 Actual / Full Year Projection

## Q2 Performance Reporting 2024/25

### Budget Monitoring - Revenue

Pro Rata Budget £	Actual Year To Date £	Function	Full Year Budget £	Full Year Projection £	Adverse To Budget Favourable To Budget	Status
90,733	190,673	Administration	362,931	359,159	3,772	
1,813	7,077	Ceremonies	7,254	7,254	0	
2,319	420	Environmental	9,276	3,750	5,526	
17,892	60,000	Grants	71,570	66,570	5,000	
19,595	327,795	Projects	78,378	711,801	(633,423)	
26,640	23,595	Tourism & Public Realm	106,559	106,036	523	
2,500	350	Woodland	10,000	10,000	0	
9,648	5,789	Loans	38,592	(338,422)	377,014	
(7,250)	628	General	(29,000)	(283,876)	254,876	
<b>163,890</b>	<b>616,326</b>	<b>TOTAL</b>	<b>655,559</b>	<b>642,270</b>	<b>13,289</b>	

# Full Year Variance - Highlights

Highlights

Q2 2024/25

Adverse Variances (in £000's)	Over Budget £000's	% of Budget
Maintenance Depot	633	96.6%
Employees	2	0.4%
Honorariums	1	0.1%
Subscriptions	1	0.1%
By Elections	1	0.1%
Other (<£1k)	0	0
<b>Sub-Total - Adverse Variances</b>	<b>638</b>	<b>97.4%</b>

Favourable Variances (in £000's)	Under Budget £000's	% of Budget
PWLB	350.0	53.4%
Transfer In/(Out) of Reserves	253.9	38.7%
Maintenance Team Depot Repayments	27.0	4.1%
Allowances	8.0	1.2%
Environmental projects	5.2	0.8%
Local Organisations	5.0	0.8%
Market	1.0	0.2%
Public Clocks maintenance	0.5	0.1%
Other (<£1k)	1.0	0.1%
<b>Sub-Total - Favourable Variances</b>	<b>652</b>	<b>99.4%</b>

**Net Variance £13.29k**

# Q1 – Earmarked Reverses

## Budget Monitoring - Earmarked Reserves

Reserves	Balance on April 1st £	Receipts to date £	Spend to date £	Transfer +/-	Proposed Allocation of 24/25 Underspend	Balance £
Bus Shelters (Manteo Way)	10,000	0	0	0	0	10,000
Regeneration Projects	24,119	0	0	0	0	24,119
Play equipment	10,000	0	0	0	0	10,000
Solar Panel	1,131	0	0	0	0	1,131
Maintenance Team Facility	103,876	0	103,876	0	0	0
Environmental (ACE Railway))	3,000	0	0	0	0	3,000
Air Ambulance Landing site	0	0	0	0	0	0
Town Council Reserves	300,000	0	0	0	0	300,000
PWLB_NEW Rangers Depot	150,000	0	150,000	0	0	0
<b>Earmarked Revenue Reserves</b>	<b>602,126</b>	<b>0</b>	<b>253,876</b>	<b>0</b>	<b>0</b>	<b>348,250</b>

# Full Year Variance - Highlights

## Investments

Short Term Deposits	Amount £	Trade	Ethical Investment Y/N	
			Y/N	Notional Cost
Account 7086849 (Council 30 Day Notice Account)	647,874	1.30%	N	0
Account 38952560 (BIDEFORD TOWN Council - Build fund)	308,236	1.30%	N	0
Account 7153511 (Market 30 Day Notice Account)	39,000	1.30%	N	0
<b>Subtotal - Short Term Treasury Deposits</b>	<b>995,110</b>			
Account 0033239 (Council Current Account)	14,434	0.00%	N	0
Account 0421383 (Market Current Account)	9,425	0.00%	N	0
<b>Subtotal - Short Term Current Accounts</b>	<b>23,859</b>			
<b>Total on Deposit</b>	<b>1,018,969</b>			

## Bideford Town Council Floral Displays Summer 2025



Project Description	Item	Quantity	Price	Total Est.	2024 % Var.
Floral Planters	See Comments	20	85.39	1,707.75	1,552.00 10.0%
Floral Planters	Delivery	1	40.00	40.00	40.00 0.0%
Port Memorial	Plants	1	1,494.15	1,494.15	1,193.12 25.2%
Port Memorial	Extra Petunias	1	25.00	25.00	- 0.0%
Port Memorial	Delivery	1	25.00	25.00	25.00 0.0%
PM Hanging Baskets	Refill Baskets	10	53.90	539.00	490.00 10.0%
Mill & Cooper St. Hanging Baskets	Refill Baskets	164	53.90	8,839.60	8,036.00 10.0%
Allhalland St. Hanging Baskets	Refill Baskets	20	53.90	1,078.00	980.00 10.0%
Hanging Baskets	Install, commission irrigation, Removal of Baskets	194	8.25	1,600.00	1,455.00 10.0%
Hanging Baskets	Repair Works Estimate-Material	1	400.00	400.00	400.00 0.0%
Hanging Baskets	Repair Works Estimate-Labour	1	100.00	100.00	100.00 0.0%
				-	- 0.0%
<b>TOTAL 2025</b>				<b>15,848.50</b>	<b>14,271.12 11.1%</b>

Key:

Estimate

Cell: B6

Comment: Paul Swan

120 \* Begonias - Million Kisses

140 \* Begonias - Illuminations

100 \* Lobelia - Laura Dark Blue & White

80 \* Surfinia - Giant Light Colours

40 \* Surfinia - Blue & White Stripe

60 \* Surfinia - Red/Orange

580 \* Trailing Petunia - Various Colours

60 \* Trailing Geranium Various Colours

40 \* Geranium Various Colours

09/08/2023 11:10





# BIDEFORD TOWN COUNCIL - TOWN RANGER TASK LISTS 24/25

## Staffing, Finance & General Purpose Committee Report

Week Number	Work	LOCATION
34	<p>Summer plants watering</p> <p>Open/Close Pannier Market.</p> <p>Open/Close Pannier Market /cleaning toilets,</p> <p>Weekly checks including hanging baskets.</p> <p>Collect keys off Mike Avis &amp; inspect Market hall after Sunday</p> <p>Leaise with RD scaffolding, Regarding Finger post</p> <p>Grass cut manteo way including hedge trimming right hand side below new housing est.</p> <p>Finish off grass cutting Capern rd, High view, Pynes lane.</p> <p>Chapter 8 course</p> <p>Open/Close Pannier Market /cleaning toilets, Vacuuming Market hall floor, Also meeting Braddicks carpets</p> <p>create new concrete pad for waste bin</p> <p>Started grass cutting Clovelly road,</p> <p>Tidy unit</p> <p>Grass cutting:- Finsh off Clovelly road, Morton park, Oaklands, Cedar way,Morton Ave,Laura Ave,Acica close</p> <p>Grass cutting Little America</p> <p>Hedge trimming Abbotsham road outside londonderry Est.</p> <p>Cut out hedge to expose finger post ready for scaffolding</p> <p>Finish off Abbotsham road hedge trimming</p> <p>Removal of water damage floor 25 Market place</p> <p>Assemble &amp; install of 4th picnic table.</p>	<p>Bideford Area</p> <p>Bideford quay</p> <p>Pannier Market complex</p> <p>Pannier Market complex</p> <p>Bideford Area</p> <p>Pannier Market hall</p> <p>Gammaton cross</p> <p>E T W.</p> <p>Bideford Area</p> <p>Yarnscombe Torrington</p> <p>Market hall complex</p> <p>Ford rock</p> <p>Bideford Area</p> <p>compound</p> <p>Bideford Area</p> <p>Bideford Area</p> <p>Abbotsham road</p> <p>Gammaton cross</p> <p>Abbotsham road</p> <p>Pannier Market hall</p> <p>Ford rock</p>
35	<p>Bank Holiday</p> <p>Summer plants watering</p> <p>Open/Close Pannier Market /cleaning toilets,</p> <p>Weekly checks including hanging baskets.</p> <p>Relocate tier planters on Port Memorial ready for Red herring group</p> <p>Install new waste bin reseed parts of area + watering</p> <p>Collect timber from Tamar trading return to compound &amp; started making Picket fencing for ford rock</p> <p>DD DW returned to compound to make picket fencing</p> <p>making &amp; staining picket fencing</p> <p>Open/Close Pannier Market /cleaning toilets, also blow Butchers row</p> <p>Make two gates for Ford Rock &amp; make picket fencing</p> <p>Remove broken pains of glass from window &amp; door after break in to fishing shop Market place</p> <p>Open/Close Pannier Market</p> <p>Pick up gazeboo from T D C. take delivery of 2 porta loos coleect verious items from Town hall,deliver leaflet</p> <p>Wash &amp; clean all vehicles</p> <p>Stain fencing &amp; gates for Ford Rock</p>	<p>(blank)</p> <p>Bideford quay</p> <p>Pannier Market complex</p> <p>Bideford Area</p> <p>Port memorial</p> <p>Ford rock</p> <p>compound</p> <p>compound</p> <p>compound</p> <p>Pannier Market complex</p> <p>compound</p> <p>Pannier Market complex</p> <p>Pannier Market complex</p> <p>Bideford Area</p> <p>compound</p> <p>compound</p>
36	<p>Summer plants watering</p> <p>Open/Close Pannier Market /cleaning toilets,</p> <p>Open/Close Pannier Market</p>	<p>Bideford Area</p> <p>Pannier Market complex</p> <p>Pannier Market complex</p>

36	<p>Weekly?monthly checks including hanging baskets,walk around Ford woods after summer holidays</p> <p>summer plants watering including deheading flowers</p> <p>Weeded hanging baskets around Pannier Market</p> <p>Strim &amp; tidy around B T C container</p> <p>Install Picket fencing + new gates clean area &amp; remove harris fencing</p> <p>Metting with PS,RC Town hall</p> <p>Return gazebo to T D C</p> <p>Install new bench slats on seat end of Chanters road</p> <p>Deliver harris fencing to new site</p> <p>Meeting with Glazer on new site</p> <p>Grass cutting outside Victoria pk,Charles Kingsley,Port Memorial,Kingsley rd.</p> <p>Started destemming all winter bulbs</p> <p>Clean out container &amp; find traffic signs</p> <p>Open/Close Pannier Market /cleaning toilets, tidy area in market hall for Kenwith Archers</p> <p>Meeting on new site with PS &amp; ELelectrician</p> <p>Photo shout/ opening ceremony</p> <p>stem removal on winter bulbs</p> <p>Site meeing with PS main contractors</p> <p>running around getting Quotation for new site + site visit to Gammaton x finger post</p> <p>Open/Close Pannier Market /cleaning toilets, Hang to pictures on Market hall wall</p> <p>Removal of Extinction Rebellion posters on Port Memorial board &amp; Bideford Quay</p> <p>Removal of dead tree &amp; plant new tree</p> <p>Sorting out all winter plants/ finish off removal of stems from bulbs</p> <p>Meeting with Merry Harriers regarding Port Memorial design</p> <p>Meeting on site with Builder</p> <p>Meeting with PS / repair to outside notice board</p> <p>Removal of Extinction Rebellion posters Bideford Quay &amp; Town center</p> <p>Change over flag to Red Ensign hang pictures Town hall</p> <p>Open/Close Pannier Market /cleaning toilets,meeting with RC &amp; Bideford bike club</p> <p>Meeting with 2nd builder New site</p> <p>Blowing path way Ford woods</p> <p>Removal of tree limb overhanging stone planter</p> <p>PC work/Deliver Council agendas</p> <p>Tidy compound area</p>	<p>Bideford Area</p> <p>Bideford quay</p> <p>Outside of Pannier Market</p> <p>Sports ground</p> <p>Ford rock</p> <p>Town Hall</p> <p>Victoria park</p> <p>Kingsley road</p> <p>B T C new site</p> <p>B T C new site</p> <p>Bideford Area</p> <p>compound</p> <p>Sports ground</p> <p>Market hall</p> <p>new B T C site</p> <p>Ford rock</p> <p>compound</p> <p>new B T C site</p> <p>Bideford Area</p> <p>Market hall</p> <p>Bideford quay</p> <p>compound</p> <p>Bucks x</p> <p>new B T C site</p> <p>Town Hall</p> <p>Bideford Area</p> <p>Town Hall</p> <p>Market hall</p> <p>B T C new site</p> <p>Ford Woods</p> <p>Bottom of Devonshirepark</p> <p>Bideford Area</p> <p>compound</p> <p>Bideford Area</p> <p>Bideford quay</p> <p>Bideford Area</p> <p>Gammaton cross</p> <p>Riverside court</p> <p>Bac Bourgh lane</p> <p>Market hall</p> <p>compound</p> <p>Barnstaple</p> <p>compound</p> <p>market hall / Bideford area</p> <p>Bideford Area</p> <p>Londonderry est</p> <p>compound</p> <p>Market complex</p> <p>Mignotte walk</p> <p>Gammaton cross</p> <p>compound</p> <p>Barnstaple</p>
37	<p>Summer plants watering</p> <p>weekly checks</p> <p>started refurbishment of finger post</p> <p>Cut,trim, &amp; remove hedge</p> <p>Cut,trim &amp;remove hedge</p> <p>Clean Market hall , toilets after bike show</p> <p>Move compound around to remove carnival float</p> <p>transport ford pick up to Taw ford (oil leak )</p> <p>Make new seat bench</p> <p>Open/Close Pannier Market / Transport childrens clothing to charity shop</p> <p>Pick up timber from Tamar Trading</p> <p>Trim hedge to create pathway</p> <p>Tidying compound</p> <p>open/Close Pannier Market including sweeping leafs Butchers row</p> <p>trim over hanging foilage, weed &amp; clean</p> <p>2nd coat finger post</p> <p>Take delivery of 2 new seat benches</p> <p>Trip to Barnstaple to pick up ford transit</p>	<p>Bideford Area</p> <p>Bideford quay</p> <p>Bideford Area</p> <p>Gammaton cross</p> <p>Riverside court</p> <p>Bac Bourgh lane</p> <p>Market hall</p> <p>compound</p> <p>Barnstaple</p> <p>compound</p> <p>market hall / Bideford area</p> <p>Bideford Area</p> <p>Londonderry est</p> <p>compound</p> <p>Market complex</p> <p>Mignotte walk</p> <p>Gammaton cross</p> <p>compound</p> <p>Barnstaple</p>

37 Clean out gully & remove weeds  
Cut back brambles on long hedge to expose pavement  
P C work + site meeting

North View Ave  
Alverdiscott road  
Bideford Area

## STANDARD WORK

### WEEKLY:

Clean dog mess as first job on a Monday  
Litter picking and bin emptying (twice, three times summer)  
Litter picking and bin emptying (twice)  
Check Gym Equipment  
Check stream and culvert  
4 x Defibs  
Games tables

### MONTHLY:

Check Quay benches  
Check commemorative benches  
Water checks