BUCKLEY TOWN COUNCIL

Income and Expenditure Account
Year Ended 31st March 2019

2017/18 £	INCOME	2018/19 £
301,443	Precepts	316,515
5,670	Income from Rooms	8,531
12,984	VAT Reclaimed	16,358
9,097	Miscellaneous Income	12,943
	Flintshire County Council contribution to costs of Town Centre Manager	
569	Interests on Investments	1,168
	Loan Repayments	
	Rounding Adjustment	
329,763	**TOTAL INCOME**	355,515
£	**EXPENDITURE**	£
96,958	Employee Expenses	100,889
18,776	Office Administration	29,454
25,816	Section 137 Payments	26,876
18,344	Play Areas and Recreation (incl. Match Funded Scheme)	17,178
240	Highways (Salt Bins and Refills)	
39,638	Council Buildings Maintenance	40,627
12,316	Public Conveniences	11,928
50	Loan Repayments/Ground Rent	50
87,452	Miscellaneous including Civic Expenses	113,150
17,236	CCTV	17,151
	Footpaths and Boundary Sign Maintenance (Incl. Footway Lighting)	
	Rounding adjustment	- 1
316,826	**TOTAL EXPENDITURE**	357,302
12,937	**SURPUS/(DEFICIT) for year**	- 1,787

Notes:		
1	The accompanying notes analyse certain block items of expenditure.	
2	The odd £ difference in totals on Pages 2 & 3 of these Accounts is purely due to rounding.	

BUCKLEY TOWN COUNCIL

FINAL ACCOUNTS ANALYSIS FOR THE YEAR ENDED 31st MARCH 2019

INCOME	APPROVED BUDGET 2018/19		CASH BOOK TO 31/03/19		ADJUSTMENTS TO CASH BOOK CLOSING ENTRIES (See Notes)		ADJUSTED ACTUALS FOR YEAR TO 31ST MARCH 2019		VARIANCE ANALYSIS OVER/UNDER ACTUAL TO BUDGET 2018/19		STATUTORY POWERS	ROW NO.	NOTES
	£	£	£	£	£	£	£	£	£	£			
Bank Interest		1,169		1,168				1,168		-1		1	
Income:													
Rooms	7,875		8,531				8,531		656			2	
Miscellaneous	10,891	18,766	12,464	20,995	479	479	12,943	21,474	2,052	2,708		3	1
												4	
Transfer from General/Specific Reserve		19,059						-		-19,059		5	2
VAT Refunds		16,500		12,984		3,374		16,358		-142		6	3
Precept		316,515		316,515				316,515		-		7	
TOTAL INCOME		372,009		351,661		3,853		355,515		-16,494			

EXPENDITURE

HIGHWAYS AND LEISURE COMMITTEE	APPROVED BUDGET 2018/19		CASH BOOK TO 31/03/19		ADJUSTMENTS TO CASH BOOK CLOSING ENTRIES (See Notes)		ADJUSTED ACTUALS FOR YEAR TO 31ST MARCH 2019		VARIANCE ANALYSIS OVER/UNDER ACTUAL TO BUDGET 2018/19		STATUTORY POWERS	ROW NO.	NOTES
	£	£	£	£	£	£	£	£	£	£			
Public Conveniences:													
Rent, Rates, Water and Electricity	2,598		2,652				2,652		54		PHA 1936, S.87	8	
Cleaning Materials and Maintenance	1,500		1,145		-250		895		-605		PHA 1936, S.87	9	4
Contract Cleaning	8,612		8,381				8,381		-231		PHA 1936, S.87	10	
Loan Charges & Ground Rent	50	12,760	50	12,228		-250	50	11,978	-	-782	PHA 1936, S.87	11	
Bus Shelters:												12	
Erection of New Shelters							-		-		LG(MP)A 1953, S.4	13	
Repairs & Maintenance		-		-			-	-	-	-	LG(MP)A 1953, S.4	14	
Boundary Signs:												15	
Repairs, Replacement & Resiting								-		-	LGA 1972, S. 144	16	
Footway Lighting		3,000						-		-3,000	PCA 1957, S.3; HA 1980, S.301	17	
Part Light Illumination Costs										-	LGA 1972, S. 144	18	
Match-Funding (Renovation of Play Areas)		5,000		10,000		-5,000		5,000		-	HA 1980, S.274A	19	5
Maintenance of the Commons (Contribution)		3,400		3,400				3,400		-	HA 1980, S.274A	20	
Litter Bins/Salt Bins		2,000						-		-2,000	LA 1983,ss. 5&6	21	
Lamp Post Brackets for Promotional Banners								-		-	LGA 1972, S.137(4)	22	
Traffic Warden Service								-		-	LGA 1972, S.137(4)	23	
Communication Vehicle Rent & Ancillary Costs		1,750		1,750				1,750		-	LGA 2000, s.2.	24	
Playleadership Scheme/Youth Programme		7,900		6,778				6,778		-1,122	LG(MP)A 1976, S.19	25	
Stiles/Seats								-		-	PCA 1957 & RTRA 1984 s 604(4)	26	
Skateboarding Facility								-		-	LG(MP)A 1976, S.19	27	
Event Day		10,000		10,197		21		10,218		218	LGA 1972 s 145	28	6
Arts - Support of (incl.Council Concerts,										-			
Band Concerts and Eisteddfodau)		900		600				600		-300	LGA 2000 s 2	29	
Heritage Trails/Etna Park								-		-		30	
Coronation Gardens		5,782		5,400				5,400		-382	OSA 1906 ss.99 & 10	30a	
TOTAL FOR HIGHWAYS AND LEISURE COMMITTEE		52,492		50,354		-5,229		45,125		-7,367			

EXPENDITURE	APPROVED BUDGET 2018/19		CASH BOOK TO 31/03/19		ADJUSTMENTS TO CASH BOOK CLOSING ENTRIES (See Notes)		ADJUSTED ACTUALS FOR YEAR TO 31ST MARCH 2019		VARIANCE ANALYSIS OVER/UNDER ACTUAL TO BUDGET 2018/19		STATUTORY POWERS	ROW NO.	NOTES
	£	£	£	£	£	£	£	£	£	£			
GENERAL PURPOSES COMMITTEE													
Communal Fireworks		5,799		6,484				6,484		685	LGA 1972, S. 145	31	
Jubilee Bunting (Incl. Erection and Dismantle)		2,497		530		2,200		2,730		233	LGA 1972, S. 145	32	7
Disabled Access		74						-		- 74	DDA 1995, Part 111	33	
Mobile CCTV Camera Lease		2,380		2,379				2,379		- 1	LGA 1972, S.137(4)	34	
Police Support								-		-	LG&RA 1997, S. 31	35	
Town Clock Maintenance		100						-		- 100	PCA 1957, S.2	36	
Honours Board		48		209				209		161	LGA 1972 s 111 & s 150	37	
Elections				5,904				5,904		5,904	LGA Act 1972 s 35(2)	38	
Maintenance of Burial Grounds		2,200		2,200				2,200		-	LGA 1972, s. 214(6)	39	
Christmas Lights (incl. Erection and Dismantle)		24,500		35,396		104		35,500		11,000	LGA 1972, s. 144	40	8
C.C.T.V.		16,320		14,772				14,772		- 1,548	LG&RA 1997, s. 31	41	
Hanging Baskets		2,745		2,106				2,106		- 639	LGA 2000. s.2.	42	
Old Baths Building				10,000				10,000		10,000	LGA 2000. s.2.	42a	
								-		-			
TOTAL FOR GENERAL PURPOSES COMMITTEE		56,663		79,979		2,304		82,283		25,620			
FINANCE COMMITTEE													
Salaries, N.I., Tax and Superannuation		99,108		100,889				100,889		1,781	LGA Act 1972 s111 & s150	43	
Mayors Allowance		1,800		1,800				1,800		-	LGA Act 1972 s111 & s150	44	
Deputy Mayors Allowance		500		500				500		-	LGA Act 1972 s111 & s150	45	
Civic Expenditure		4,417		4,137		668		4,806		389	LGA Act 1972 s111 & s150	46	9
Council Buildings:													
Rates, Water, Heating and Lighting	18,422		12,723		2,970		15,693		- 2,729		LGA Act 1972 s111 & s150	47	10
Contract Cleaning	7,926		7,475				7,475		- 451		LGA Act 1972 s111 & s150	48a	
Caretakers Wages, N.I. & Tax							-		-		LGA Act 1972 s111 & s150	48	
Cleaning Materials & Tools	780		663		125		788		8		LGA Act 1972 s111 & s150	49	11
Maintenance & Refurbishment	26,048		14,527		2,144		16,671		- 9,377		LGA Act 1972 s111 & s150	50	12
Grounds Maintenance Equipment		53,176		35,388		5,239	-	40,627	-	- 12,549	LGA Act 1972 s111 & s150	51	
Town Centre Manager Contract		21,590		21,804				21,804		214	LGA 1972, S.137(4)	52a	
Town Centre Promotion		1,000		384				384		- 616	Incl. LGA 1972, S.137(4)	52	
Bursary Scheme		2,000		2,400				2,400		400	LGA Act 1972 s111 & s150	53	
Printing, Stationery & Equipment		5,325		5,379				5,379		54	LGA Act 1972 s111 & s150	54	13
I.T. Management, Maintenance and Equipment		1,119		3,537		112		3,648		2,529	LGA Act 1972 s111 & s150	55	
Office Furniture & Equipment				10,999		19		11,018		11,018	LGA Act 1972 s111 & s150	56	14
Postages, Telephone & Petty Cash		4,769		6,613		- 2,607		4,006		- 763	LGA Act 1972 s111 & s150	57	15
Insurance		3,600		3,542				3,542		- 58	LGA Act 1972 s111 & s150	58	
Financial Assistance to Organisations - General (Annual Round)	5,000		3,068				3,068		- 1,933		LGA1972, S.137(4) & LG(MP)A 1976, S. 19	59	
Financial Assistance to Organisations - General (Outside A/Round)	7,207	12,207	6,675	9,743	60	60	6,735	9,803	- 472	- 2,405	LGA1972, S.137(4) & LG(MP)A 1976, S. 19	59a	16
Bank Charges		214		287				287		73	LGA Act 1972 s111 & s150	60	
Citizens Advice Bureau		8,239		7,800				7,800		- 439	LGA 1972, S.137(4)	61	
Membership & Conference Subscriptions		794		1,193				1,193		399	LGA1972, S.137(4) & LG(MP)A 1976, S. 19	62	
Members Expenses		100		104				104		4	LGA1972, S.137(4) & LG(MP)A 1976, S. 19	63	
Audit Fees		1,160		665		700		1,365		205	LGA1972, S.137(4) & LG(MP)A 1976, S. 19	64	17
Award Scheme								-		-	LGA1972, S.137(4) & LG(MP)A 1976, S. 19	65	
Advertising/Recruitment/Professional Charges		200		1,440				1,440		1,240	LGA1972, S.137(4) & LG(MP)A 1976, S. 19	66	
Recharge from FCC re free parking in Buckley		41,536		7,100				7,100		- 34,436	LGA 2000, s.2.	67	
								-		-			
TOTAL FOR FINANCE COMMITTEE		262,654		225,703		4,191		229,894		- 32,960			
TOTAL FOR ALL COMMITTEES		372,009		356,035		1,267		357,302		- 14,707			
Calculated Balance for 2018/19		-		- 4,374		2,586		- 1,787					
Actual Deficit of Expenditure over Income 2018/19				-				- 1,787					
Calculated Reserves at 01/04/18 and 31/03/19													
General (Incl. Petty Cash Balance at 31/03/19)		235,495						243,325					
Specific:													
Fin. Support to Hawkesbury Community Cntre.		5,000						5,000					
Future Events Fund		7,358						7,741					
Old Baths Building		35,345						25,345					
Replacement of CCTV cameras													
Repairs to OLB Floor R/H Office Floor		8,000						8,000					
Installation of Lamp Column								-					
Total Reserves		291,198						289,411					

KEY TO STATUTORY POWERS:

DDA 1995, Part 111	Disability Discrimination Act
HA 1980	Highways Act 1980
LA 1983	Litter Act 1983
LG & RA 1997	Local Government and Rating Act 1997
LG(MP)A 1953	Local Government (Miscellaneous Provisions) Act 1953
LG(MP)A 1976	Local Government (Miscellaneous Provisions) Act 1976
LGA 1972	Local Government Act 1972
LGA 2000 S2	Local Government Act 2000
OSA 1906	Open Spaces Act 1906
PCA 1957	Parish Council Act 1957
PHA 1936	Public Health Act 1936

LOCAL GOVERNMENT ACT 1972, SECTION 137(4), (THE FREE RESOURCE) EXPENDITURE TO 31st MARCH 2019

	Actuals 2018/19
Traffic Warden	-
Financial Assistance (General)	1,288
Town Centre Manager	21,804
Maintenance of Commons	3,400
Town Centre Promotion	384
TOTAL	26,876
Currently allowed under legislation = electorate (12,558) x £8.12	102,677

Electoral Register Numbers at Year End:	
Bistre East	2,610
Bistre West	3,213
Mountain	2,539
Pentrobin	4,196
Total Electors	12,558

NOTES:

General Note: The Notes on this Income and Expenditure Account relate to the adjustments made to the Cash Book as at 31st March 2019. Notes regarding the Variances between Budget and Actuals for 2018/19 will be analysed on attached documents Number 11 and 12. Also please note that the Debtors and Creditors brought forward and carried forward are analysed on Document No.16 and the Petty Cash adjustments are analysed on Document No.10.

1 The £479 is the difference between a Debtor B/F and a Debtor C/F. The Debtor B/F was for Mason Owen for the contribution for the maintenace of the CCTV cameras in the Shopping Centre (£2,468) written out of the 2018/19 Accounts and a Debtor C/F for Mason Owen for the repair and maintenance of the Christmas Lights erected in the Shopping Centre (£2,947) this figure is included in the 2018/19 Accounts (see Analysis of Creditor/Debtor Movements for 2018/19 - Document 16 appended to these Accounts).

2 There was no requirement to draw from General Reserves as indicated in the Approved Budget for 2018/19, therefore this Budget Head was not required.

3 The £3,320 is the difference between the Debtor for VAT B/F from 2017/18 (£12,984) and the Debtor for VAT C/F for 2018/19 (£16,304) (see Analysis of Creditor/Debtor Movements for 2018/19 - Document 16 appended to these Accounts).

4 The minus £250 is the write back of a Creditor B/F from 2017/18 (see Analysis of Creditor/Debtor Movements for 2018/19 - Document 16 appended to these Accounts).

5 The minus £5,000 is the write back of a Creditor B/F from 2017/18 (see Analysis of Creditor/Debtor Movements for 2018/19 - Document 16 appended to these Accounts).

6 The £21 is a transfer from Petty Cash. The Postage, Telephone and Petty Cash Budget Head has been adjusted accordingly (see the Petty Cash Account Analysis - Document 10 appended to these Accounts).

7 The £2,200 is the write back of a Creditor B/F from 2017/18 (£2,200) and the C/Fof a Creditor for 2018/19 (£4,400). Flintshire County Council have so far not invoiced the Town Council for the erection and dismantling of the Jubilee Bunting for 2017/18 or 2018/19.

8 The £104 is a transfer from Petty Cash. The Postage, Telephone and Petty Cash Budget Head has been adjusted accordingly (see the Petty Cash Account Analysis - Document 10 appended to these Accounts).

9 The amount includes £721 which is the write back of a Creditor B/F from 2017/18 (see Analysis of Creditor/Debtor Movement for 2018/19 - Document 16 appended to these Accounts). The remainder refers to transfers from Petty Cash (see the Petty Cash Account Analysis - Document 10 appended to these Accounts).

10 The £2,970 is the difference between the write back of a Creditor B/F from 2017/18 (£130) and C/F of a Creditor for 2018/19 (£3,100) (see Analysis of Creditor/Debtor Movements for 2018/19 - Document 16 appended to these Accounts).

11 The £125 is a transfer from Petty Cash. The Postage, Telephone and Petty Cash Budget Head has been adjusted accordingly (see the Petty Cash Account Analysis - Document 10 appended to these Accounts).

12 The amount includes the write back of a Creditor B/F from 2017/18 (£250) and a Creditor C/F for 2018/19 (£1,600) - (see Analysis of Creditor/Debtor Movement for 2018/19 - Document 16 appended to these Accounts). The remainder refers to transfers from Petty Cash (see Petty Cash Account Analysis - Document 10 appended to these Accounts).

13 The £112 is a transfer from Petty Cash. The Postage, Telephone and Petty Cash Budget Head has been adjusted accordingly (see the Petty Cash Account Analysis - Document 10 appended to these Accounts).

14 The £19 is a transfer from Petty Cash. The Postage, Telephone and Petty Cash Budget Head has been adjusted accordingly (see the Petty Cash Account Analysis - Document 10 appended to these Accounts).

15 The £2,607 is the total of transfers to other Budget Heads from the Postages, Telephones and Petty Cash Budget Head (see the Petty Cash Account Analysis - Document 10 appended to these Accounts). It also includes the difference between the opening and closing Petty Cash Balances (£18).

16 The £60 is a transfer from Petty Cash. The Postage, Telephone and Petty Cash Budget Head has been adjusted accordingly (see the Petty Cash Account Analysis - Document 10 appended to these Accounts).

17 The £700 is the difference between the write back of a Creditor B/F from 2017/18 (£500) and C/F of a Creditor for 2018/19 (£1,200) (see Analysis of Creditor/Debtor Movements for 2018/19 - Document 16 appended to these Accounts).

Please note the Approved Budget as shown includes the virement of £4,000 from The Town Centre Promotion Budget Head to the Christmas Lights Budget Head as approved by the Finance & Economic Development Committee at its meeting held on 26th March 2019.

The above Income and Expenditure figures do not include the contra entry for overpaid VAT by HMRC (£16,765.99). The May 2018 entries in the Cash Book show the Receipt of the VAT and the Payment back to HMRC.

BALANCE SHEET AS AT 31ST MARCH 2019

2017/18 £		2018/19 £	Notes
	Current Assets		
272,418	Short term investments	281,845	
15,452	Debtors	19,305	1
12,139	Cash in Bank Current Account	- 1,662	
240	Cash in Hand	222	
300,249	**Total Assets**	299,710	
	Less Current Liabilities:		
9,051	Creditors	10,300	2
-	Rounding adjustment	- 1	
291,198	**Net Assets**	289,411	
	Represented by:		
235,495	General Fund Balance	243,324	Special Note 5
	Specific Reserves:		
8,000	Repair to Old Library Building Floor	8,000	Special Note 1
5,000	Fin. Support to Hawkesbury C/Centre	5,000	Special Note 2
7,358	Future Events Fund	7,741	Special Note 3
35,345	Old Baths Building	25,345	Special Note 4
	Rounding Adjustment	1	
291,198		289,411	

Approved by the Finance & Economic Development Committee on 30th April 2019
Minute Reference: 17550

....
Responsible Financial Officer

....
Chair of Finance and Economic
Development Committee

Notes:

1. See Document 16 with these Final Accounts for the analysis of the Debtors.
The Debtors are made up of - VAT reclaim for 2018/19 - £16,358 and a recharge to Mason Owen for the cost of installation and maintenance of the Christmas Lights in the Shopping Centre - £2,947.

2. See Document 16 with these Final Accounts for the analysis of the Creditors
The Creditors are made up of - Total Gas & Power, gas supplied to Council Bldgs £3,100, Erection and Dismantling of Jubilee Bunting (FCC) £4,400, Audit Fees £1,200 and Repairs and Maintenance to Council Bldgs. and Car Park £1,600.

Special Notes:

1. The Specific Reserve relates to the contribution made by Flintshire County Council for the repairs required to the Old Library Building, Right Hand G/Floor Office due to exploratory works carried out by Flintshire County Council when considering renting the Office (£8,000).
2. The Specific Reserve for the Hawkesbury Community Centre remains the same as at 31st March 2018. No call was made against the Reserve in 2018/19.
3. The Specific Reserve for the Future Events Fund has increased by £383. See Event Day A/C on page 9(b) of Supporting Notes to the Accounts.
4. The Specific Reserve for the Old Baths Building has been adjusted by £10,000 being the support provided to the Company by the Town Council in 201819.

	£
General Fund Balance Brought Forward	235,495
Adjusted by:	
Surplus for the year	- 1,787
Reduction in Specific Reserve in relation to Old Baths Building	10,000
Increase in Specific Reserve re Future Events Fund	- 383
Difference between opening and closing Petty Cash Balances	
Rounding Adjustment	- 1
Balance of General Reserve at 31st March 2019 Carried Forward.	243,324

Additional Notes:

1. No account has been taken of a Debt owed by Claire Alexandra, T/A the Studio. The Company leased premises from the Town Council. At the year end there was £2,393.39, owing made up of 2 months rent at £458.34 per month and £1,476.71 recharge for heat and light usage for 12 months ended January 2019. Due to traumatic family circumstances the Company has entered into voluntary liquidation. The Clerk has requested the name and address of the liquidator and will attempt to put a charge on the company's assets. The Clerk also cancelled the lease as at 31st March 2019. The two months rent owing were for February and March 2019.
2. The 2017/18 figures as shown opposite have had added to them the Petty Cash Balance as at 31st March 2018. The figures in the Annual Return will reflect the inclusion and an explanation provided. Please see Page 3 of the accompanying documents for the treatment of the above.

BUCKLEY TOWN COUNCIL

BANK RECONCILIATION 2018/19

PERIOD ENDED: 31st March 2019

		£
Cash Book Opening Balance as at 1st April 2018		£284,556.65
	£	
Add Receipts per Cash Book to 31/03/19		
Current, Business Call & Premier Account		£368,427.40
Sub Total		£652,984.05
Less payments per Cash Book		£372,801.15
Balance as reconciled below		£280,182.90

Reconciled as:
Bank Statement Balances as at 31st March 2019:-

Current Account	£ 34,943.74	
Business Call Account	£ 133,049.45	
High Interest Deposit Account	£ 48,145.73	
High Interest Deposit Account	£ 100,650.00	
Sub Total		£316,788.92

Less Unpresented Cheques:

No.	Value £	
DD	£ 1,801.70	
3532	£ 197.81	
3533	£ 5,000.00	
3534	£ 14,771.72	
3536	£ 30.00	
3537	£ 1,440.00	
3538	£ 20.00	
3539	£ 400.00	
3540	£ 938.88	
3541	£ 658.80	
3542	£ 27.00	
3543	£ 10,470.50	
DD	£ 27.59	
DD	£ 625.96	
3545	£ 116.06	
3546	£ 80.00	
		£ 36,606.02

Less: Receipts on Bank Statements entered a month later in Cash Book:

	Rec. No.		
High Interest Dep. A/C Int.	INT		
VAT refund			
Victim Support Rent/H&L			
WBCT Rent/H&L			
Domestic Abuse - H&L			
Claire Photo's CC Rent, H&L			
Sundry Credit			
Sundry Credit			
Sundry Credit			
Sundry Credit FCC			
OBBCHL Licence Fee			
Comm. Council - CAB Support			
Comm. Council - CAB Support			
Sundry Credit			
Precept			
Bus. Call Account Interest	INT		£ -

Add: Payments on Bank Statements, recorded a month later in Cash Book:

DD/Sals.		
DD/BTC		
B/T Pwhite		
FPO/MBW		
B/T CPF		
B/T J Knowles		
DD/Cerdn.		
DD/CCTV		
DD/ACS		
DD/B.Gas		
DD/Bk.Chg		
SO PNW		
DD/OCS		
DD/ C/Com		
DD/N'post		
B/T Sundries		
		£ -

Add: Receipts in Cash Book recorded a month later on Bank Statements:

S/Credit		

Reconciled balance as above	£280,182.90

SUPPORTING NOTES TO ACCOUNTS, YEAR END 31ST MARCH 2019.

ASSETS

At 31st March 2019 the following assets were held:

The analysis also shows adjustments within the year 2018/19

	Value at 31/03/2018	Adjustments in year 2018/19	Adjustments to take into account the requirements of the "Code of Local Authority Accounting in the United Kingdom" - Valuation of Community Assets	Value at 31/03/2019	Notes
	£	£	£	£	
Land and Buildings (Community Assets):					
Public Conveniences	1			1	
Council Buildings	25,000			25,000	
Coronation Gardens	22,000			22,000	
Car Park to side and rear of Council Chamber	37,500	1,600		39,100	2
Furniture, Machinery and Equipment Assets					
Computers, Printers & Software	6,868	2,874		9,742	3
Philips Dictating Machine	-			-	
Facsimile Machine	-			-	
BT Telephone System	-			-	
Intelligate 150 Telephone System	444			444	
Office and Council Chamber Furniture/Equipment	43,270			43,270	
Tables (15) and Gazebos (6) for hiring out at events	3,891			3,891	
Franking Machine	-			-	
CCTV Equipment	113,416			113,416	
Mobile CCTV Camera	5,547			5,547	
Mobile CCTV Cameras (Dummy) 2No.	1,080			1,080	
Combination Binder	493			493	
Cutters Rotatrim	81			81	
Shredder	250			250	
Flat Bed Scanner	42			42	
Digital Camera	250			250	
Laminator	247			247	
Step Ladders	94			94	
Space Heaters (2)	92			92	
18V Combi Drill and Torch	94	- 94		-	4
Christmas Lights Equipment and Storage Units	35,344	5,275		40,619	5
Bunting (sets)	1,214	127		1,341	6
Car Park Closure Boards	71			71	
Donation Collection Buckets	42			42	
Small Chalet/Shed for Promotional Purposes	150	- 150		-	7
Flower tubs for placement on railings	2,508			2,508	
Loud Hailers for use at events	180			180	
Notice Boards	595			595	
Communication Vehicle (Rental)	4,390			4,390	
Speed Radar Guns (2) and Battery Charger	158			158	
Coin Counter		150			8
Civic Community Assets:					
Town Clock	1			1	
Mayor's Chain of Office - 1983/84 onwards	1			1	
Mayor's Chain of Office - 1974/75 to 1983/84	1			1	
Mayoress' Chain of Office	1			1	
Mayoress' Chain of Office (Old)	1			1	
Deputy Town Mayor's Chain of Office	1			1	
Deputy Town Mayor's Chain of Office (Old)	1			1	
Deputy Mayoress' Chain of Office	1			1	
Cased Wall Clock	1			1	
Glass display cases and Samurai Warrior Model	1			1	
Commemorative Bench in Bistre Churchyard	721			721	
Hanging Basket Columns	10,207			10,207	
Bus Shelters	4,037			4,037	
Rounding Adjustment				-	
TOTALS	320,287	9,782	-	329,919	

Notes:

1 General Note. Where an Asset is classed as a Community Asset, they are Assets which the Council intend to hold in perpetuity, they have no determinable useful life and which may, in addition, have restrictions on their disposal. There is little prospect of sale and change of use. If the asset is used for a specific operational purpose, it does not qualify as a Community Asset and should be valued accordingly - Test for Community Assets - (i) Is the intent to hold the Asset forever? (ii) Does the Asset have an indeterminable useful life? (iii) Are there restrictions on disposal? The answers for questions (i) and (ii) have to be 'yes', while an affirmative answer to question (iii) is not obligatory but a helpful contributory factor. (Quote [in the main] from the Internal Auditors Interim Audit 2010/11). The above Asset Register therefore takes into account the requirements to value Community Assets. The Assets are valued at £1 where the original (historical) cost is not known. Where the original (historical) cost is known, that is included in the Register. Please note for insurance purposes replacement or actual values are recorded.

2 A new barrier was required in 2018/19, however a second hand one was available which together with the installation cost will amount to £1,600. The old barrier had no value and was part of the purchase of the Car Park.

3 A new Computer Hardware and Software System was purchased in 2018/19. Total cost £6,042. The original cost of the old Hardware and Software System was £2,971, this has been deducted from the additional costs for 2018/19.

4 The combi drill and torch is no longer serviceable and has been disposed of.

5 New Christmas illuminations were required in 2018/19, at a total cost of £10,275, however illuminations to the original value of £5,000 had to be disposed of as they were unsafe and were scrapped.

6 A new partial set of Bunting was purchased in 2018/19, cost £127.

7 The chalet had to be disposed of in 2018/19 due to damage caused by vandalism, it had no residual value.

8 A coin counter was purchased in 2018/19, to assist in counting the donations collected at the Fun Day, The Fireworks Display, the Christmas Lights Switch on and the Mayor's Charity Ball.

Borrowings:

The Council has no borrowings in respect of any of its assets

Leases:

The Council has one Lease arrangement in place in relation to the Mobile CCTV Camera. The cost of the Camera was £4,885 excl. VAT, £5,862 incl. VAT. The Lease which is a repair and maintenance included Lease runs for 5 years from April 2013 and costs £495.55, excl. VAT per quarter, £594.66 incl. VAT per quarter. The lease will be reviewed in 2019/20 with a view to procuring another camera on the same sort of lease whilst cancelling this lease.
The Council also has a Rental Agreement in place with regard to the use of a Communication Vehicle. The Annual Rental is £1,750. The vehicle is owned and operated by a Third Party who allows the Council exclusive use of it. The Council is not responsible for any overheads or repairs to the vehicle.

Supporting notes to the accounts for the year ended 31st March 2019, cont'd.

Tenancies:

During the year the following tenancies were held:

Council as Landlord

Tenant	Property	Rent p.a. £	Repairing/ Non-Repairing
Welsh Border Community Transport	Council Rooms	3,788	Non-Repairing
The Studio by Clare Alexandra Ltd	Council Rooms	5,500	Non-Repairing

As from 1st April 2006 all tenants at the time were placed on substantive leases.

Rental values from all Tenancies were reviewed and new values were effective from 1st April 2012.

The lease for The Studio by Clare Alexandra commenced on 1st November 2017 at an annual rental of £4,000, however from 1st March 2018, the tenant has occupied further accomodation in the Council Building and a revised Lease with an annual rental (£5,500) has been effective from 1st March 2018. Please see the Special Note on the Balance Sheet regarding this tenant.

The lease for Welsh Border Community Transport has been revised in line with inflation and was £3,788 from 01/04/2018.

Council as Tenant

The Council does not have any tenancies for the use of any land or buildings.

Debts Outstanding

As at close of business on 31st March 2019 there were no loans made by the Council outstanding.

As at the close of business on 31st March 2019, there were debts outstanding, of £16,358 from H M Revenues and Customs, and the recharge to the Agents of the Buckley Shopping Centre for the installation & maintenance of the Christmas Lights in the Shopping Centre £2,947. The debts due were less than twelve months old.

Debts Owing (Creditors)

As at 31st March 2019, Creditors of £10,300 were outstanding. These included - British Gas for gas supplied to Council . Bldgs. (£3,100), Audit Fees (£1,200), Erection and Dismantling of Bunting (£4,400), Repairs to Council Building and Car Park (£1,600).

Analysis of Spend under the heading of Miscellaneous including Civic Expenses

Description of Expenditure	£	Reference (*)
Part Light Illumination Costs	-	Row18
Buckley Fun Day	10,218	Row 28
Communication Vehicle	1,750	Row 24
Support of the Arts (see further analysis below)	600	Row 29
Communal Fireworks	6,484	Row 31
Support for Buckley Jubilee	2,730	Row 32
Police Support regarding Buckley Jubilee		Row 35
Town Clock Maintenance		Row 36
Elections	5,904	Row 38
Maintenance of Burial Grounds (see further analysis below)	2,200	Row 39
Christmas Lights	35,500	Row 40
Hanging Baskets	2,106	Row 42
Work undertaken re Old Baths Building (reduces Specific Reserve re OBB)	10,000	Row 42(a)
Town Mayor's Allowance	1,800	Row 44
Deputy Town Mayor's Allowance	500	Row 45
Civic Expenses	4,806	Row 46
Financial Assistance to Community Centres		Row 58
Financial Assistance to Other Organisations (see further analysis below)	8,515	Row 58
Professional Charges	1,440	Row 65
Bus Shelter Repairs		Row 14
Disabled Adaptations		Row 33
Citizens Advice Bureau	7,800	Row 60
Membership & Conference Expenses	1,193	Row 61
Member Allowance/Expenses	104	Row 62
Bursary Scheme	2,400	Row 52
Recharge paid to FCC re Free parking in Buckley during December 2016	7,100	Row 66
Rounding correction		
TOTAL	113,150	

(*) The reference relates to the Row number as detailed on the Analysed Income and Expenditure Account as attached as pages 2 and 3 of the accompanying documents.

Analysis of Financial Support To Buckley Jubilee

Jubilee Bunting (Erection and Dismantling) - See Row 32 on detailed Income and Expenditure Account, Page 3	2,454
Hire of Public Conveniences for Jubilee - Please note the cost was recovered from Collins Fairground and is shown as part of Misc. Income.	276
TOTAL	2,730

Supporting notes to the accounts for the year ended 31st March 2019, cont'd.

Analysis of Spend under the Local Government Act 1972, Section 137 (4) to 31st March 2019

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend up to the product of £7.57 per head of the electorate for the benefit of the people in the area on activities or projects not specifically authorised by other powers.

The limit for spending under Section 137 for this Council in the year of account was £102,677 and the payments made are analysed in the main body of these accounts. Below is an analysis of Financial Assistance (General) figure included in the above analysis:

Payee	Nature of Payment	£
Flintshire County Council	Youth Council contb.	-
Sharonettes Dance Troupe	Fin. Assistance	350
Buckley Singers	Fin. Assistance	300
St Matthew's Church re Fred Birks Memorial	Fin. Assistance	500
Memorial Wreath to be laid in Belgium	Fin. Assistance	18
Royal British Legion	Poppy Wreaths	120
	TOTAL	1,288

Other Financial Assistance/Grants/Sponsorship Payments to 31st March 2019

The following payments have been made under the itemised sections of the Local Government Act 1972 (as amended), the Local Government (Miscellaneous Provisions) Act 1976, the Local Government & Rating Act 1997and the Local Government Act 2000.

Statutory Power	Payee	Nature of Payment	£
LGA 1972. S. 145.	National Eisteddfod of Wales	Arts Sponsorship	200
" "	Urdd National Eisteddfod	Arts Sponsorship	200
" "	Llangollen International Eisteddfod	Arts Sponsorship	200
	Royal Buckley Town Band	Arts Sponsorship	
LGA 1972. S. 214(6).	Bistre Parish Church	Mtce. of Burial Gds.	1,100
" "	St. Matthews Parish Church	Mtce. of Burial Gds.	770
" "	St Johns United Reformed Church	Mtce. of Burial Gds.	330
LGA(MP)A 1976. s.19.	Bistre Babes and Toddlers	Fin. Assistance	250
" "	2nd Bistre Brownies	Fin. Assistance	
" "	Buckley Junior Football Club	Fin. Assistance	500
" "	Buckley Cross Methodist Church	Fin. Assistance	250
" "	Buckley Monday Club	Fin. Assistance	300
" "	Burntwood and Drury Holiday Bible Club	Fin. Assistance	300
" "	Chatterbox Play Group	Fin. Assistance	300
" "	Horse & Jockey Homing Society	Fin. Assistance	
" "	Oaktree Play Group	Fin. Assistance	
LG&RA 1997 S.31	Flintshire Against Crime - Radio Scheme	Fin. Assistance	
LGA(MP)A 1976. s.19.	Mold & Buckley Contact Club	Fin. Assistance	
LG&RA 1997 S.26 - 29.	Welsh Border Community Transport	Fin. Assistance	6,615
LGA 1972. s. 142	Flintshire Citizens Advice Bureau	Fin. Assistance	
LGA 2000 s2	Bursary Scheme	Fin. Assistance	
		TOTAL	11,315

Supporting notes to the accounts for the year ended 31st March 2019, cont'd

Advertising and Publicity	A sum of £878 was expended on the production of Advertising Banners for the Buckley Fun Day held on 19th May 2018. The amount is included under the expenditure incurred on the Fun Day.(See Account on page 9 (b) below). There were Banners purchased to advertise an Easter Egg Hunt in the town (£384), this amount is shown under the expenditure incurred on Town Centre Promotion and Banners were purchased to advertise the Annual Firework Display (£264) this expenditure is shown in the Communal Fireworks Budget Head.
Agency Work	The Council has no agreements for carrying out work as agents on behalf of other local authorities.
Contingent Liabilities	There are no known contingent liabilities for which provision has not been made in the accounts.
Unrecorded Liabilities	A review has been conducted and there are no unrecorded liabilities of a material nature that have been omitted from the Accounts. See the Balance Sheet - Document 5 for details of recorded Creditors. Also see Additional Note appended to the Balance Sheet (Document 5) re the Bad Debt incurred by voluntary liquidation of tenant. This is not shown as a Debtor.
Pensions	The Council makes contributions to the Clwyd Pension Scheme (CPF), administered by Flintshire County Council. The amount of the contributions equalled 23.6% of employees' pensionable pay during 2018/19. The amount paid was £17,819.16 (this includes £100 credit for overpaid contribution to CPF deficit).
Match Funded Schemes with Flintshire County Council	During 2018/19 the Town Council agreed to fund £5,000 towards the renovation of Bod Offa Play Area on a strict Match Funded Basis.The value of the contribution was £5,000.
Grant Aided Works	No Grant Aided Works were carried on in 2018/19.

Responses to Interim Internal Audit for 2018/19.

General Note: The Interim Internal Audit and the Clerk's response was laid before the Finance & Economic Development Committee at its meeting held on 22nd January 2019, the Interim Internal Audit carried recommendations (Minute 17429 refers). The reports recommendations and the Council's responses are shown below.

ISSUE	RECOMMENDATION	ACTIONS TAKEN BY BUCKLEY TOWN COUNCIL
Information security and retention of documents procedure The retention policy sets limits for how long categories of data, including personal data, will be retained before they are erased. Although there is a system in place to erase all manual documents by shredding, there is no system in place to erase electronic files. Therefore, the Council is currently only able to apply its retention policy to manual files.	Permanent file deletion software should be installed on the Council's computers to ensure electronic files can be erased when required by the adopted Retention of Documents Policy.	The Town Council has procured and installed 5 copies plus licences of CCleaner Professional Software to ensure permanent deletion of data on electronic files. All the Council's computers are covered by the software. All data on the old computers hard drives has been erased and certificates issued to confirm this.
Review of GDPR compliant privacy notices Although an internal privacy notice is in place for employees and all role holders there is no adopted external privacy notice that explains to all residents and third parties the data held by the Council, how it is used and their rights in respect of this data.	The Council should adopt an external privacy notice as soon as is practicable and publish this clearly on the website and notice board.	The Council has an External Privacy Notice. The General Privacy Notice for external purposes, the Council's Revised Data Protection Policy, Revised Document Retention Policy and the Privacy Notice for Staff, Cllrs. and Role Holders were all presented to the Council at its meeting held on 27/11/18 and approved (Minute 17322 refers). All the above documents are on the Council's website.
Procurement Expenditure testing identified the following: a) A £5,004 contract for fire safety works was awarded without securing the 3 quotations required by Financial Regulations as it was deemed a high risk after a fire safety inspection, but it does not state in the minutes which Financial Regulation was relied on to not secure at least three quotations. b) The Blue Sky repairs contract was initially to carry out repairs, repainting and repointing. However, the contractor identified substantial urgent repairs and reconstruction required to the chimney and roof and were therefore instructed to carry out the additional works due to health and safety risks. The total paid was in excess of the threshold in the Financial Regulations for securing 3 quotations although the contractor had already been appointed to carry out the initial works, therefore, the Council wished to continue with the more extensive contract requirements. However the minutes do not record which Financial Regulation was relied upon in order to not secure three quotations. c) The Lite Christmas lighting contract for £6,102 was in excess of the threshold for securing three quotations in the Finanacial regulations, although a contribution of £2,500 was received towards the cost. The lighting contractor inspected the lighting and infrastructure they were expected to erect but noted a significant number were not fit for purpose and presented a health and safety risk to the public and could invalidate insurances if erected in the current state. The Council approached providers to determine if any could supply the required lights and infrastructure in a short time and only Lite were able to fulfil requirements. However, the minutes do not record the Financial Regulation relied upon for the contract not to be subject to 3 quotations.	For each of the three contracts highlighted the Council has provided the reasons why urgent action was required so that three quotations had not been sought in accordance with standard Financial Regulation requirements eg health and safety risk risk to public health, risk of invalidated insurance etc. However to improve transparency the Council should state clearly in the minutes which Financial Regulation clauses were relied on to exempt the Council from the standard requirement to secure three quotations.	In respect of a) the Standing Order relied upon was 30(a)(iv)2. The Clerk also consulted with the Chair of the Finance and Economic Development Committee with regard to the urgent nature of the works required. In respect of b), again the Standing Order relied upon was 30(a)(iv)2. Again the Clerk consulted the Chair of the Finance and Economic Development Committee with regard to the the urgent nature of the work and the fact that the Council had a contractor on site at the time and therefore the need for scaffolding to perform the additional tasks identified would be negated by the fact that the scaffolding was already in place. The urgent health and safety issues were an unstable chimney stack and a number of small holes in the roof over a tenanted area of the Council Building. In respect of c), again Standing Order 30(a)(iv)2 was relied upon for the placing of the order. The problems of defective lighting units and festoons was identified when the Contractor (appointed by competitive tender in 2018) was checking the units prior to intallation. The inspections were conducted in late October 18. The Christmas Lights Switch On was due to be held on 24th November 2018, with the lights being erected at least a week beforehand. The £6,102 comprised of three invoices, each one was valued at £528, £2,634 and £2,940. The invoice for £2,634 relates to a request from the Managing Agents of Buckley Shopping Centre for the Council to purchase new lights for the Centre. The repayment from the Managing Agents was received on 19/11/18. For clarification of the actions taken regarding the above highlighted items of expenditure, the Clerk has provided a comrehensive report to the Finance and Economic Development Cttee, at its meeting held on 22nd January 2019, (minute 17431 refers).
The Clerk has previously informed us that the long term cleaning contract would be tendered again in 2019 to ensure the Council is securing value for money, however, the contract does not contain a fixed term.		There are two contracts let with the same Contractor, one for cleaning the Public Conveniences and one for cleaning the Council Offices. The anticipated costs in 2018/19 are £6,417 for the Public Conveniences and £7,539 for the Council Offices. Since the contracts were let in 2004 and 2006 respectively, the Clerk has managed them on an annual basis. Since the contracts were let, the Public Conveniences contract cost has risen by 33.92% as compared to the RPI increase over the same period of 36.17%. However in 2015, the Council resolved to open the Public Conveniences 7days a week instead of 6 days a week previously. The actual cost of the 6 day contract has risen by 8.86% during the contract term. In the case of the Council Offices cleaning contract, the increase over the contract period has been 4.55%. The Clerk provided a report to the Finance and Economic Development Committee on 22/01/19 with regard to the Cleaning Contracts and it was resolved that "...the Clerk's report and enclosed spreadsheet be received and noted and that the contracts for the cleaning of the Public Conveniences and the Council Offices be extended for a further period of one year (to the end of 2019/20) and that prior to 31st March 2020 quotations be sought for comparisons with the current contracts and new or revised contracts be let for a period to be approved by this Committee (minute 17432 refers).

Responses to Final Accounts Audit - 2018/19.

General Note: The Final Accounts Internal Audit and the Clerk's response was laid before the Finance & Economic Development Committee at its meeting held on 28th May 2019, the Final Accounts Internal Audit reports recommendation was dealt with as detailed below (minute 17588 refers).

ISSUE	RECOMMENDATION	ACTIONS TAKEN BY BUCKLEY TOWN COUNCIL
Testing of the petty cash payments system found an item for which VAT had not been reclaimed Item no 1128 JTB Carpets VAT £15	The VAT relating to this item should be reclaimed	The VAT will be reclaimed in 2019.
The petty cash balance has been added to the balance as at 31/3/19 and previously it has been excluded from the accounts. The 2017/18 balance has not been amended to include the petty cash balance. It has been added to the brought forward balance for 2018/19 and therefore the closing balance for 2017/18 and the opening balance for 18/19 do not agree.	In order to ensure the 17/18 closing balance agrees to the 18/19 opening balance, the Council should:- Either bring forward the closing 17/18 balance and introduce the £240 petty cash balance as a receipt in 18/19. Or, Restate the 17/18 balances to include petty cash in the accounts so that the balance carried forward is correct.	It was the intention of the Council to amend the Balance Sheet for 2018/19 (see Document 5 of the Final Accounts bundle) to include the Petty Cash balance as at 31/03/18 in the figures. Then to bring forward in the Annual Return the original 17/18 figures, with an explanation as to why the Annual Return and Balance Sheet did not agree in respect of the 17/18 figures. However the Annual Return has now been amended to show the 17/18 figures including the Petty Cash balance at 31/03/18. There will be an explanation with the covering letter to the External Auditor as to the reasons for the alteration to the 17/18 figures. This matter was brought about by the decision to include end of year Petty Cash Balances from 2018/19 onwards.

	Buckley Fun Day - May 2018 Notated Account showing Income and Expenditure.		
		£	£
INCOME:			
	Buckley Town Council Budgetary Provision	10,000	
	Stall Hire etc.	165	
	Commission from Traders	414	
			10,579
	TOTAL INCOME		
EXPENDITURE:			
	Artists/ Attractions	5,626	
	Sound Systems/Engineer & Marquee	2,124	
	First Aid Cover	250	
	Banners	494	
	Manning P/Conven's. on Fun Day & Litter Picks	445	
	Stage Hire	500	
	Hire of Barriers/Generators	375	
	TOTAL EXPENDITURE		9,814
	SURPLUS ON EVENT		765
	Less Paid over to Mayor's Charity Account		382
	NET SURPLUS (trfd. To Special Reserve - Future Events Fund)		383

Note 1 - The Income from the Event is included in Miscellaneous Income and the Expenditure is shown as its own Expenditure Head in the Highways & Leisure Cttee.
Note 2 - The allocation of the Surplus was originally approved in principle at the General Purposes Committee Meeting held on 24th September 2013 (Minute 14882).
Note 3 - The distribution to the Mayor's Charity Account (£382) is shown in the Misc. Expenditure. Therefore the remaining surplus is transferred to the Specific Reserve.

BUCKLEY TOWN COUNCIL PETTY CASH ACCOUNT 2018/19

Notes:
All expenditure taken from handwritten Petty Cash Account.
For analysis of expenditure see handwritten Petty Cash Account
Month end is as per date of Council Meeting

EXPENDITURE			TOTAL	VAT	NET	CARDS/ FLOWERS GIFTS	STATIONERY	C/BLDGS. C/MTLS. & TOOLS	C/BLDGS. MTCE. & REFURB.	REFMNTS.	N/PAPER	SECURITY	POSTAGE	MISC	INCOME TOTAL
APRIL	Opening Bal.	£ 239.91	£ 217.17		£ 217.17			£ 3.99	£ 65.00	£ 11.29			£ 3.90	£ 132.98	£ 50.00
	Closing Bal.	£ 72.74													
MAY	Opening Bal.	£ 72.74	£ 275.13	£ 10.00	£ 265.13	£ 66.36				£ 185.23	£ 2.05			£ 21.49	£ 310.50
	Closing Bal.	£ 108.11													
JUNE	Opening Bal.	£ 108.11	£ 505.02	£ 20.00	£ 485.02			£ 14.50	£ 185.00	£ 264.72	£ 5.60			£ 35.00	£ 420.01
	Closing Bal.	£ 23.10													
JULY	Opening Bal.	£ 23.10	£ 95.63		£ 95.63			£ 69.13					£ 1.50	£ 25.00	£ 300.00
	Closing Bal.	£ 227.47													
AUG/SEPT.	Opening Bal.	£ 227.47	£ 459.67		£ 459.67	£ 36.26		£ 17.60	£ 65.00	£ 235.16	£ 13.90		£ 8.73	£ 83.00	£ 300.00
	Closing Bal.	£ 67.80													
OCTOBER	Opening Bal.	£ 67.80	£ 300.83	£ 1.80	£ 299.03		£ 10.80		£ 73.40	£ 24.30	£ 1.40	£ 115.93		£ 75.00	£ 415.39
	Closing Bal.	£ 182.36													
NOVEMBER	Opening Bal.	£ 182.36	£ 218.30		£ 218.30	£ 12.35	£ 45.99			£ 24.86	£ 5.90		£ 20.10	£ 109.00	£ 152.96
	Closing Bal.	£ 117.02													
DECEMBER	Opening Bal.	£ 117.02	£ 282.32		£ 282.32		£ 55.00		£ 65.00	£ 162.32					£ 300.00
	Closing Bal.	£ 134.70													
JANUARY	Opening Bal.	£ 134.70	£ 277.74		£ 277.74	£ 25.13			£ 106.75	£ 21.12		£ 18.00	£ 16.75	£ 89.98	£ 300.00
	Closing Bal.	£ 156.96													
FEBRUARY	Opening Bal.	£ 156.96	£ 88.08		£ 88.08				£ 65.00	£ 22.38	£ 0.70				£ 152.00
	Closing Bal.	£ 220.88													
MARCH	Opening Bal.	£ 220.88	£ 88.87							£ 29.78	£ 0.70	£ 18.00	£ 20.10	£ 20.29	£ 90.00
	Closing Bal.	£ 222.01													
TOTALS			£2,808.76	£ 31.80	£ 2,776.98	£ 140.10	£ 111.79	£ 105.22	£625.15	£ 981.28	£ 30.45	£ 151.93	£ 71.08	£ 591.76	£2,790.86

	Check Total					Trfd. To Civic Exps. Row 46	Trfd. To Prtng. Stationery & Equipment Row 53	£91.13 Trfd.to C/Bldgs C/Mtls.& Tools Row 49	£25.15 Trfd.to C/Bldgs C/Mtls.& Tools Row 49	£..... Trfd. To Fun Day Exps. Row28		£76.93 Trfd.to C/Bldgs. Mtce. & Refurb. Row 50		£21.49 Trfd. To Fun Day Exps. Row28	
								£6.00 Trfd.to C/Bldgs. Mtce. & Refurb. Row 50	£600.00 Trfd.to C/Bldgs. Mtce. & Refurb. Row 50	£981.28 Trfd. to Civic Exps. Row 46		£75.00 Trfd. to Civic Exps. Row 46		£104.00 Trfrd. To Xmas lghts. Exps. Row 40	
								£.... Trfd. To Civic Expenses Row 51	£.... Trfd. To P/Conv's. Cleaning Matls. & Mtce. Row 9	£..... Remains in Petty Cash Row 55				£192.89 Trfd. to Civic Exps. Row 46	
								£.... Trfd. to Office Furniture & Equipmnt. Row 55						£18.99 Office Ftre. & eqpmnt. Row 51	
								£8.09 Remains in Petty Cash Row 55						£..... Trfd.to Prtng. Stat. & Equipmnt. Row 53	
														£8.50 Trfd.to C/Bldgs C/Mtls.& Tools Row 49	
														£74.50 Remains in Petty Cash Row 55	
														£111.29 Trfd.to C/Bldgs. Mtce. & Refurb. Row 50	
														£60.00 Trfd to Fin. Asst. ROW 59a	

FINAL ACCOUNTS ANALYSIS FOR THE YEAR ENDED 31st MARCH 2019 - NARRATIVE OF SIGNIFICANT VARIANCES, ACTUAL TO BUDGET

INCOME	APPROVED 2018/19 BUDGET		ADJUSTED ACTUALS FOR YEAR TO 31ST MARCH 2019		VARIANCE ANALYSIS OVER/UNDER ACTUAL TO BUDGET 2018/19		NARRATIVE OF VARIANCE
	£	£	£	£	£	£	
Bank Interest		1,169		1,168		- 1	
Income:							
Rooms	7875		8,531		658		The Budget allowed for £4,000 rent from Clare Alexandra, T/A The Studio, the Community Room was also leased to the company from 01/03/18 at £1,500 pa. Therefore the rent should have been £5,500, however due to the company going into voluntary liquidation, the rent actually received was £4,562 an increase against Budget of £562. WBCT had its rent increased in 2018/19 to £3,788 from a Budget estimate of £3,375, therefore a net increase of £413 over the Budget was achieved. Nat West Bank was Budgeted to pay £350 for the use of one room once a week, however this did not materialise. Therefore the net increase in Actuals over Budget is as shown.
Miscellaneous	10,891	18,766	12,943	21,474	2,052	2,708	The Miscellaneous income figure in the Budget was made up of Heat & Light Recharges to tenants £3,500, Recharge for CCTV camera mtce. £2,500, Hire of Gazebo's etc £100, Income from Fun Day & Christmas Lights Switch on £650, Refund on Hire of Toilets for Jubilee £230, Contribution from Traders re Free Car Parking £3,000 and a Grant from FCC re Playschemes £911. In the event, the following income was achieved - Heat & Light Recharges £1,284 (a shortfall of £2,216, due in the main to Clare Alexandra going into voluntary liquidation owing its recharge £1,477), the remainder is due to the Budget being overstated. There is difference of £36 between the Budget and the Actual Income re the recharge for CCTV mtce. The hire of Gazebos etc came in at Budget. The income from the Fun Day and Christmas Lights Switch On was £634 more than anticipated in the Budget. The refund on the hire of the Toilets virtually came in on Budget. There was no contribution from the Traders, as FCC did not agree to the extended free parking proposal which would have been paid for by Buckley Town Council, see Free Parking Budget Head below. The grant was used to offset the recharge from FCC for the Summer Playschemes, see Summer Playschemes Budget Head below. There was also additional income re recharges for purchasing new Christmas Lights for the Shopping Precinct (£2,600), as well as £2,499 for the erection and mtce. of those lights, the expenditure is added to the Christmas Lights Budget Head. £1,400 was , received from BEATS, a public entertaiment organisation set up in the town which had to disband, the money is for a Defibrillator, again the expenditure is shown in the relevant Budget Head below. Sundry income of approx. £160 (incl. £127 for duplicated payment for addtl. Bunting) was also received and £388 was refunded by FCC for two commemorative paving slabs in Coronation Gardens re Fred Birks VC, MM.
Transfer from General/Specific Reserves		19,059		-		- 19,059	There was no requirement to draw from General Reserves, due in the main to FCC declining to agree to the Town Council paying for 12 months free parking in the Town.
VAT Refund		16,500		16,358		- 142	
Precept		316,515		316,515		-	
TOTAL INCOME		372,009		355,515		- 16,494	

EXPENDITURE	APPROVED 2018/19 BUDGET		ADJUSTED ACTUALS FOR YEAR TO 31ST MARCH 2019		VARIANCE ANALYSIS OVER/UNDER ACTUAL TO BUDGET 2018/19		NARRATIVE OF VARIANCE
	£	£	£	£	£	£	
HIGHWAYS AND LEISURE COMMITTEE							
Public Conveniences:							
Rent, Rates, Water and Electricity	2,598		2,652		54		
Cleaning Materials and Maintenance	1,500		895		- 605		There was little or no requirement for repairs to the public conveniences in 2018/19.
Contract Cleaning	8,612		8,381		- 231		
Loan Charges & Ground Rent	50	12,760	50	11,978	-	- 782	
Bus Shelters:							
Erection of New Shelters			-		-		
Repairs & Maintenance		-	-	-	-	-	
Boundary Signs:							
Repairs, Replacement & Resiting		-				-	
Footway Lighting		3,000		-		- 3,000	
Part Light Illumination Costs						-	
Match-Funding (Renovation of Play Areas)		5,000		5,000		-	
Maintenance of the Commons (Contribution)		3,400		3,400		-	
Litter Bins/Salt Bins		2,000		-		- 2,000	No recharge has been levied by Flintshire County Council for the filling of salt bins in 2018/19.
Lamp Post Brackets for Promotional Banners						-	
Traffic Warden Service						-	
Communication Vehicle		1,750		1,750		-	
Playleadership Scheme/Youth Programme		7,900		6,778		- 1,122	The main reason for the reduction is the grant (£911) being offset against the recharge - see Miscellaneous Income above.
Stiles/Seats						-	
Skateboarding Facility						-	
Town Event Day		10,000		10,218		218	
Arts - Support of (incl.Council Concerts, Band Concerts and Eisteddfodau)		900		600		- 300	No recharges were levied by The Royal Buckley Town Band for concerts, although £300 had been budgeted for them.
Heritage Trails/Etna Park						-	
Coronation Gardens		5,782		5,400		- 382	
TOTAL FOR HIGHWAYS AND LEISURE COMMITTEE		52,492		45,124		- 7,368	

BUCKLEY TOWN COUNCIL

FINAL ACCOUNTS ANALYSIS FOR THE YEAR ENDED 31st MARCH 2019 - NARRATIVE OF SIGNIFICANT VARIANCES, ACTUAL TO BUDGET cont'd.

EXPENDITURE	APPROVED 2018/19 BUDGET		ADJUSTED ACTUALS FOR YEAR TO 31ST MARCH 2019		VARIANCE ANALYSIS OVER/UNDER ACTUAL TO BUDGET 2018/19		NARRATIVE OF VARIANCE
	£	£	£	£	£	£	
GENERAL PURPOSES COMMITTEE							
Communal Fireworks		5,799		6,484		685	New Fire Baskets were required that were not budgated for (£160) and the sound system required increased expenditure in order to ensure that all the crowd could hear the announcements approx. (£250). There were also Banners purchased to advertise the event (£264).
Jubilee Bunting (Incl. Erection and Dismantle)		2,497		2,730		233	There was a duplicate payment made for new bunting (£127), the receipt for the refund is in Miscellaneous Income.
Disabled Access		74		-		- 74	There was no requirement for work on the stair lift.
Mobile CCTV Camera Lease		2,380		2,379		- 1	
Police Support						-	
Town Clock Maintenance		100		-		- 100	There was no maintenance work required on the Town Clock in 2018/19.
Honours Board		48		209		161	The Approved Budget did not take into account the inclusion of the Personal Assistants on the Honours Board - Minute 17052 refers.
Elections				5,904		5,904	The Approved Budget did not anticipate an Election. However the resignation of a Member meant one was required.
Maintenance of Burial Grounds		2,200		2,200		-	
Christmas Lights (Incl. Erection and Dismantle)		24,500		35,500		11,000	When the the 2018/19 Budget was approved, it did not anticipate the following - 1) That a number of lights were found to be defective as well as the street infrastructure. There was therefore a need for additional lights (£10,275). However of that amount £2,500 was for the Shopping Centre this was recharged and the income is shown in Miscellaneous Income. The original Budget was for £20,500, however the Council agreed to vire £4,000 from Town Centre Promotion, minute 17510 refers. The electrical contractor chosen under competitive tendering had to charge an additional £8,000 to recify the town's Christmas Light infrastructure and the lights themselves. The Council was kept aware of the problems.
C.C.T.V.		16,320		14,772		- 1,548	As Flintshire County Council recharge this each March, it is difficult to Budget effectively for it, when the Budget is approved each January.
Hanging Baskets		2,745		2,106		- 639	The Hanging Baskets were not kept up as long as normal in 2018/19 due to the very hot weather causing the plants to wilt and die.
Old Baths Building				10,000		10,000	There is never any budgetary provision for this, any expenditure reduces the Specific Reserve, see Sheet 3 of the Final Accounts bundle.
TOTAL FOR GENERAL PURPOSES COMMITTEE		58,663		82,284		25,621	
FINANCE COMMITTEE							
Salaries, N.I., Tax and Superannuation		99,108		100,889		1,781	
Mayors Allowance		1,800		1,800		-	
Deputy Mayors Allowance		500		500		-	
Civic Expenses		4,417		4,806		389	£389 was spent on two plinths for placing in Coronation Gardens to commemorate the death of Fred Birks VC MM in 1916. The amount was, refunded by Flintshire County Council. The £389 is included in Miscellaneous Income above.
Council Buildings:-							
Rates, Water, Heating and Lighting	18,422		15,693		- 2,729		The Budget appears to have been overstated.
Contract Cleaning	7,926		7,475		- 451		
Caretakers Wages, NI & Tax					-		
Cleaning Materials & Tools	780		788		8		
Maintenance & Refurbishment	26,048		16,671		- 9,377		The provision of £6,000 for repairs to the Old Library Building G/Floor right hand office was not used. The Specific Reserve therefore remains.
Grounds Maintenance Equipment		53,176		40,627	-	- 12,549	
Town Centre Manager Contract		21,590		21,804		214	
Town Centre Promotion		1,000		384		- 616	The Council approved a virement of the original Budget (£4,000) to Christmas Lights and only a small amount was required for Town Centre Promotion.
Bursary Scheme		2,000		2,400		400	The Finance Sub-Committee (Bursary) approved an increase in the spend under this Budget Head during 2018/19.
Printing Stationery & Equipment		5,325		5,490		165	
I.T. Management, Maintenance and Equipment		1,119		3,537		2,418	The vast majority of the increase relates to an 18 month contract for computer support re the new computer system purchased in 2018/19. The Council approved the payment minute 17305 refers.
Office Furniture& Equipment				11,018		11,018	Although not budgeted for, a new Fire Alarm System was required in 2018/19 following a survey of the existing Fire Alarms (£5,004). Also again, a new computer system was purchased with the approval of the Council (minute 17305) to ensure full compliance with the requirements of GDPR. (£5,845).
Postages, Telephone & Petty Cash		4,769		4,006		- 763	Less postage was used, due to increased email correspondence.
Insurance		3,600		3,542		- 58	
Financial Assistance to Organisations General (Annual Round)	5,000		3,068		- 1,932		The Finance Sub Committee (Grants) chose to award less value of grants as was anticipated in the Budget.
Financial Assistance to Organisations General (Outside A/Round)	7,207	12,207	6,735	9,803	- 472	- 2,404	Less applicants than budgeted for requested financial assistance outside the Annual Round.
Bank Charges		214		287		73	Bank Charges were higher than anticipated.
Citizens Advice Bureau		8,239		7,800		- 439	The CAB recharges were lower than anticipated.
Membership & Conference Subscriptions		794		1,193		399	The increase is due to the Clerk being elected as a Fellow of CIPFA in 2018, the Council pay his subscriptions. Together with more expenditure being incured in Members attending the North Wales Association of Local Councils.
Members Allowances/Expenses		100		104		4	
Audit Fees		1,160		1,365		205	The audit fees were higher than budgeted for.
Award Scheme						-	
Advertising/Recruitment/Professional Charges		200		1,440		1,240	The Council decided to employ a Consultant to ensure compliance with GDPR (£1,200) plus £1,000 per annum thereafter (minute 17433 refers)
Recharge from FCC re Free Parking in Buckley		41,536		7,100		- 34,436	Despite detailed and lengthy negotiation with Flintshire County Council over the Town Council paying for an extended period of free parking in Buckley, the Chief Officer, when presenting the matter to the Flintshire County Council Committee recommended that the offer not be accepted and that December 2018 only be accepted for funding free parking.
TOTAL FOR FINANCE COMMITTEE		262,854		229,895		- 32,959	
TOTAL FOR ALL COMMITTEES		372,009		357,303		- 14,706	
Rounding Adjustment							
TOTAL FOR ALL COMMITTEES		372,009		357,303		- 14,706	
		-					

General Note - Where the figures differ by the odd £ from the main Income and Expenditure Account, this is purely due to rounding.

BUCKLEY TOWN COUNCIL

DETAILED VARIANCE ANALYSIS BETWEEN 2017/18 AND 2018/19 ACTUALS

INCOME	ACTUAL INCOME 2017/18		ADJUSTED ACTUALS To 31st March 2019		VARIANCE To 31st March 2019		EXPLANATION OF SIGNIFICANT VARIANCES
	£	£	£	£	£	£	
Bank Interest		569		1,168		599	The 2018/19 figures include the first year's maturity of a Fix Term Deposit of £100,000 made on 30th June 2017 (£650).
Income:							
Rooms	5,670		8,531		2,861		The difference is explained as - In 2017/18 WBCT paid £3,375 in rent, following a review of rent as at 1st April 2018, WBCT paid £3,788 in 2018/19 an increase of £413. In 2017/18 Clare Alexander Photography (CAP) paid £1,794 rent, from 1st March 2018, also rented the Community Room, In 2018/19 CAP paid £4,583 rent, however that only went to 31st January 2019 when CAP entered into voluntary liquidation. The increase over 2017/18 was £2,789. There was a £21 reduction in 2018/19 against 2017/18 for room hire. Nat West Bank paid £320 in 2017/18 to hire a room, no income was received in 2018/19. Therefore the difference is, £413 + £2,789 - £21 - £320 = £2,861.
Miscellaneous	9,097	14,767	12,943	21,474	3,846	6,707	The vast majority of the difference is accounted for as - in 2018/19, the Agents requested that new Christmas Lights were purchased for the Shopping Centre and that they be erected and maintained, the total cost for this was £5,446 (excl VAT). The expenditure for the above is shown under the Christmas Lights Switch On Budget Head. In 2017/18, the amount recharged to the Agents was £1,500, therefore the increase in income on this matter is £3,946. Also in 2018/19, a donation towards a Defibrillator (£1,400) was received from a disbanding Town Entertainment Group (BEATS) The expenditure re the Defibrillator is shown in the Office Buildings - Maintenance & Refurb. Budget Head. However, the Heat & Light recharges were £543 less in 2018/19 due to the Insolvency of CAP (see Note Above re Rooms Income). In 2017/18, refunds of overpaid NNDR were received (£409) together with a refund for overpaid Pension Contributions (£300). In 2018/19 £326 less than 2017/18 was received from income from the Fun Day and the Christmas Lights Switch On, miscellaneous income was £237 higher in 2018/19 partly due to the recharge to a tenant for cleaning a carpet (the expenditure is shown in the Council Buildings Mtce. And Refurb. Budget Head), and £127 repaid due to a double charge for the purchase of additional bunting. In 2017/18 a refund was received from an Act at the Fun day which failed to turn up with the requisite numbers of performers (£575) and finally a refund was received in 2018/19 for the cost of two memorial plinths to Fred Birks VC MM (£388). The difference between the years is therefore:- £3,946+£1,400-£543-£409-£300-£326+£237-£575+£388 = £3,848 The balance is made up of minor differences in other sources of Miscellaneous Income.
VAT Refund		12,984		16,358		3,374	There were purchases attracting VAT in 2018/19 than 2017/18.
Precept		301,443		316,515		15,072	The difference is the amount Precepted by the Council in 2018/19 and 2017/18. In the main it refers to the Budgeted amount for paying for an extended period of free parking in Buckley which was subsequently declined to be introduced by Flintshire County Council. The original Budget for the Car Parking to be paid for was £41,536 which would have been funded by the increase in the Precept plus a draw down from General Reserves of £19,095 plus a donation from Traders of £3,000.
TOTAL INCOME		329,763		355,515		25,762	

EXPENDITURE

	ACTUAL INCOME 2017/18		ADJUSTED ACTUALS To 31st March 2019		VARIANCE To 31st March 2019		
	£	£	£	£	£	£	
HIGHWAYS AND LEISURE COMMITTEE							
Public Conveniences:							
Rent, Rates, Water and Electricity	2,534		2,652		118		
Cleaning Materials and Maintenance	1,443		895		- 548		There were fewer repairs to the public conveniences in 2018/19 as compared to 2017/18.
Contract Cleaning	8,339		8,381		42		
Loan Charges & Ground Rent	50	12,366	50	11,978	-	- 388	
Bus Shelters:							
Erection of New Shelters	-		-		-		
Repairs & Maintenance	-	-	-	-	-	-	
Boundary Signs:							
Repairs, Replacement & Resiting		-		-		-	
Footway Lighting				-		-	
Part Light Illumination Costs						-	
Match-Funding (Renovation of Play Areas)		5,000		5,000		-	
Maintenance of the Commons (Contribution)		3,400		3,400		-	
Litter Bins/Salt Bins		240				- 240	No recharge for filling Salt Bins was levied by Flintshire County Council in 2018/19.
Street Cleansing/Grass Cutting						-	
Traffic Warden Service						-	
Communication Vehicle		1,750		1,750		-	
Playleadership Scheme/Youth Programme		7,318		6,778		- 540	The difference is accounted for as - in 2018/19 a grant for £911 was offset against the recharge from Flintshire County Council, however, meals were delivered to the children on two days per week instead of the previous year's one day per week at an additional cost of £371.
Stiles/Seats						-	
Skateboarding Facility						-	
Town Event Day		11,392		10,218		- 1,174	There was less expenditure on Headline Acts in 2018/19, local groups etc were used.
Arts - Support of (Incl.Council Concerts, Band Concerts and Eisteddfodau)		600		600		-	
Heritage Trails/Etna Park							
Coronation Gardens		6,026		5,400		- 626	In 2017/18 the Gardens were open for one month longer than 2018/19, thereby saving £312 in 2018/19. The maintenance charge was 2018/19 was £394 less than in 2017/18, however in 2018/19, a land registry charge was incurred of £80 when the Gardens were dedicated as a Centenary Field in Trust.
TOTAL FOR HIGHWAYS AND LEISURE COMMITTEE		48,092		45,124		- 2,968	

BUCKLEY TOWN COUNCIL

DETAILED VARIANCE ANALYSIS BETWEEN 2017/18 AND 2018/19 ACTUALS cont'd.

EXPENDITURE	ACTUAL INCOME 2017/18		ADJUSTED ACTUALS To 31st March 2019		VARIANCE To 31st March 2019		
	£	£	£	£	£	£	
GENERAL PURPOSES COMMITTEE							
Communal Fireworks		5,630		6,484		854	New Fire Baskets (£150), an increased charge for sound equipment to cover the whole area (£240), an increase in the Firework Display itself (£200) and banners to advertise the event (£264) account for the increase in 2018/19 over 2017/18.
Jubilee Bunting (incl. Erection and Dismantle)		2,476		2,730		254	The increase in 2018/19 is due to additional bunting being purchased. However the payment was made in duplicate, so the refund is included in Miscellaneous Income (£127) see above.
Disabled Access		72			-	72	No maintenance was required on the Stairlift in 2018/19.
Mobile CCTV Camera Lease		2,427		2,379	-	48	
Police Support						-	
Town Clock Maintenance						-	
Honours Board		46		209		163	In 2018/19 the Personal Assistants names were included on the Honours Board.
Elections		9,095		5,904	-	3,191	In 2017/18, full local elections were called, therefore there was a shared charge with Flintshire County Council, in 2018/19 a Town Council Member resigned and therefore the full charge for a single election was incurred.
Maintenance of Burial Grounds		2,200		2,200		-	
Christmas Lights (incl. Erection and Dismantle)		19,937		35,500		15,563	Additional new Christmas Illuminations were required in 2018/19 (£5,575 net increase over 2017/18), together with increased erection charges due to Health & Safety issues (£8,600). In 2018/19 an additional £1,050 was paid for the hire of a Land Tram.
C.C.T.V.		14,809		14,772	-	37	
Hanging Baskets		2,666		2,106	-	560	The Hanging Baskets were taken down early due to the very hot weather in 2018/19 which caused the flowers to wilt and die.
Old Baths Building				10,000		10,000	No financial support was provided in 2017/18 to the Old Baths Building Community Hall Ltd.
TOTAL FOR GENERAL PURPOSES COMMITTEE		59,358		82,284		22,926	

BUCKLEY TOWN COUNCIL

DETAILED VARIANCE ANALYSIS BETWEEN 2017/18 AND 2018/19 ACTUALS cont'd.

EXPENDITURE	ACTUAL INCOME 2017/18		ADJUSTED ACTUALS To 31st March 2019		VARIANCE To 31st March 2019		
	£	£	£	£	£	£	
FINANCE COMMITTEE							
Salaries, N.I., Tax and Superannuation		96,958		100,889		3,931	The increase is in the main due to the nationally agreed pay increase for 2018/19.
Mayors Allowance		1,800		1,800		-	
Deputy Mayors Allowance		500		500		-	
Civic Expenses		5,115		4,806		- 309	In 2017/18, a commemorative bench was purchased (£721), however in 2018, a commemorative panel depicting a soldier from the first World War was purchased for permanent display (£250) and expenditure was incurred re a visit from Japanese Dignitaries who planted a tree in Coronation Gardens (£175) to celebrate the continued Japanese Youth Exchange Programme.
Council Buildings							
Rates, Water, Heating and Lighting	17,496		15,693		- 1,803		In 2017/18 NNDR was paid for the Old Library Building, Ground Floor and the Community Room (£4,816) in 2018/19 these charges were paid by CAP as tenants occupying the area. In 2017/18, due to a large refund over overpaid VAT, approx. £2,900 less was paid in 2018/19. The balance reflects an increase in 2018/19 for electricity of £112
Contract Cleaning	7,539		7,475		- 64		
Caretakers Wages, N.I. & Tax					-		
Cleaning Materials & Tools	923		788		- 135		There were fewer cleaning materials required in 2018/19.
Maintenance & Refurbishment	13,680		16,671		2,991		In 2018/19 major repair works were required to the roof of the Council Offices (approx. £9,500) plus a second hand barrier for the car park was purchased and installed (the old one was no longer serviceable) (approx. £2,000) and a defibrillor and cabinet were purchased (approx. £1,600). Total £13,100. This is offset by major repairs carried out in 2017/18 to the central heating system, car park and building (approx. £10,000).
Grounds Maintenance and Equipment	-		-		-		
		39,638		40,627		989	
Town Centre Manager Contract		21,376		21,804		428	The increase is due to a 2% increase in the contract cost for 2018/19.
Town Centre Promotion		690		384		- 306	Very little was spent on Town Centre Promotion in 2018/19. £4,000 was vired from the original Approved Budget for 2018/19 to support the required additional costs incurred under the Christmas Lights Switch On Budget Head.
Bursary Scheme		2,500		2,400		- 100	
Printing, Stationery & Equipment		6,076		5,490		- 586	Less stationery was required in 2018/19.
I.T. Management, Maintenance and Equipment		3,673		3,537		- 136	
Office Furniture & Equipment		180		11,018		10,838	The vast majority of the difference is accounted for as follows - The Council approved the purchase of new Computers and Software, in part to ensure compliance with GDPR (£5,845) the Council also approved the renewal of the Fire Alarm system due to the old one failing an inspection on health and safety grounds (£5,004).
Postages, Telephone & Petty Cash		3,890		4,006		116	
Insurance		3,559		3,542		- 17	
Financial Assistance to Organisations General - (A/Round)	2,700		3,068		368		The Council provided higher grants to the applicants in 2018/19 as compared to 2017/18.
Financial Assistance to Orgs. General - (O/S A/Round)	5,598		6,735		1,137		The financial assistance given to Welsh Border Community Transport was £6,615 in 2018/19 as compared to £5,598 in 2017/18.
		8,298		9,803		1,505	
Bank Charges		268		287		19	
Citizens Advice Bureau		8,157		7,800		- 357	The recharge from Citizens Advice Bureau was less in 2018/19 than 2017/18.
Membership & Conference Subscriptions		969		1,193		224	The increase in the main is accounted for by the Town Council paying the Clerk's CIPFA subscription. In 2017/18 the cost was £310, in 2018/19 the cost was £529, due to the Clerk being admitted as a Fellow of the Institute in July 2018.
Members Allowances/Expenses				104		104	One Member claimed Mileage allowance in 2018/19 for attending the North Wales Association of Local Councils.
Audit Fees		1,082		1,365		283	The increase is the anticipated increase in the External Auditors fee due to having to investigate a letter sent in by a resident of Buckley questioning the Annual Return for 2017/18.
Award Scheme						-	
Advertising/Recruitment/Professional Charges		- 720		1,440		2,160	The increase is purely due to the engagement of Consultant to advise on GDPR compliance and act as the Data Protection Officer for the Council.The minus £720 in relation to 2017/18 was fully explained in last year's Final Accounts.
Recharge from FCC re Free Parking in Buckley		5,365		7,100		1,735	The increase is due to the calculated loss of income in December 2018 by Flintshire County Council through allowing the Town Council to pay for "free parking" in December. The calculation for 2017/18 produced a lower figure.
TOTAL FOR FINANCE COMMITTEE		209,374		229,895		20,521	
TOTAL FOR ALL COMMITTEES		316,824		357,303		40,479	
Rounding adjustment							
TOTAL FOR ALL COMMITTEES		316,824		357,303		40,479	
Surplus/Deficit for the Year		12,939		- 1,788		- 14,727	

General Note - Where the figures differ by the odd £ from the main Income and Expenditure Account, this is purely due to rounding.

ANALYSIS OF INCOME & EXPENDITURE ACCOUNT 2018/19

INCOME	ADJUSTED ACTUALS FOR YEAR TO 31st MARCH 2019		EMPLOYEE EXPENSES	OFFICE ADMIN	SECTION 137 PAYMENTS	PLAY AREAS ETC (MATCH FUNDED)	HIGHWAYS (MATCH FUNDED)	COUNCIL BUILDINGS MTCE.	PUBLIC CONVS.	LOAN REPYMNTS. GROUND RENT	MISC. INCL. CIVIC EXPENSES	CCTV	FOOTPATHS BOUNDARY SIGN MTCE.	CAPITAL PURCHASE
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Bank Interest		1,168												
Income:														
Rooms	8,531													
Miscellaneous	12,943	21,474												
Transfer from General/Specific Reseves														
VAT Refund		16,358												
Precept		316,515												
Rounding Adj.														
TOTAL INCOME		355,515												

EXPENDITURE	ADJUSTED ACTUALS FOR YEAR TO 31st MARCH 2019		EMPLOYEE EXPENSES	OFFICE ADMIN	SECTION 137 PAYMENTS	PLAY AREAS ETC (incl.MATCH FUNDED)	HIGHWAYS (SALT BINS & REFILLS)	COUNCIL BUILDINGS MTCE.	PUBLIC CONVS.	LOAN REPYMNTS. GROUND RENT	MISC. INCL. CIVIC EXPENSES	CCTV	FOOTPATHS BOUNDARY SIGN MTCE.	CAPITAL PURCHASE
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
HIGHWAYS AND LEISURE COMMITTEE														
Public Conveniences:														
Rent, Rates, Water and Electricity	2,652								2,652					
Cleaning Materials and Maintenance	895								895					
Contract Cleaning	8,381								8,381					
Loan Charges & Ground Rent	50	11,978								50				
Bus Shelters:														
Erection of New Shelters	-													
Repairs & Maintenance	-	-												
Boundary Signs:														
Repairs, Replacement & Resiting		-												
Footway Lighting		-												
Part Light Illumination Costs														
Match-Funding (Renovation of Play Areas)		5,000				5,000								
Maintenance of the Commons (Contribution)		3,400			3,400									
Litter Bins/Salt Bins														
Lamp post Brackets for Promotional Banners														
Traffic Warden Service														
Communication Vehicle		1,750									1,750			
Playleadership Scheme/Youth Programme		6,778				6,778								
Stiles/Seats														
Skateboarding Facility														
Event Day		10,218									10,218			
Arts - Support of (incl.Council Concerts, Band Concerts and Eisteddfodau)		600									600			
Heritage Trails/Etna Park														
Coronation Gardens		5,400				5,400								
TOTAL FOR HIGHWAYS AND LEISURE COMMITTEE		45,124	-	-	3,400	17,178	-	-	11,928	50	12,568	-	-	

EXPENDITURE	ADJUSTED ACTUALS FOR YEAR TO 31st MARCH 2019		EMPLOYEE EXPENSES	OFFICE ADMIN	SECTION 137 PAYMENTS	PLAY AREAS ETC (incl.MATCH FUNDED)	HIGHWAYS (SALT BINS & REFILLS)	COUNCIL BUILDINGS MTCE.	PUBLIC CONVS.	LOAN REPYMNTS. GROUND RENT	MISC. INCL. CIVIC EXPENSES	CCTV	FOOTPATHS BOUNDARY SIGN MTCE.	CAPITAL PURCHASE
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
GENERAL PURPOSES COMMITTEE														
Communal Fireworks		6,484									6,484			
Jubilee Bunting (incl. Erection and Dismantle)		2,730									2,730			
Disabled Access														
Mobile CCTV Camera Lease		2,379										2,379		
Police Support														
Town Clock Maintenance														
Honours Board		209		209										
Elections		5,904									5,904			
Maintenance of Burial Grounds		2,200									2,200			
Christmas Lights (incl. Erection and Dismantle)		35,500									35,500			
C.C.T.V.		14,772										14,772		
Hanging Baskets		2,106									2,106			
Old Baths Building		10,000									10,000			
Adj. re B/F Creditorre O/Baths Bldng. No expenditure in 2014/15														
TOTAL FOR GENERAL PURPOSES COMMITTEE		82,284	-	209	-	-	-	-	-	-	64,924	17,151	-	-
FINANCE COMMITTEE														
Salaries, N.I., Tax and Superannuation		100,889	100,889											
Mayors Allowance		1,800									1,800			
Deputy Mayors Allowance		500									500			
Civic Expenditure		4,806									4,806			
Council Buildings:														
Rates, Water, Heating and Lighting	15,693							15,693						
Contract Cleaning	7,475							7,475						
Caretakers Wages, N.I. & Tax														
Cleaning Materials & Tools	788							788						
Maintenance & Refurbishment	16,671							16,671						
Grounds Maintenance Equipment		40,627												
Town Centre Manager Contract		21,804			21,804									
Town Centre Promotion		384			384									
Bursary Scheme		2,400									2,400			
Printing, Stationery & Equipment		5,490		5,490										
I.T. Management, Maintenance and Equipment		3,537		3,537										
Office Furniture		11,018		11,018										
Postages, Telephone & Petty Cash		4,006		4,006										
Insurance		3,542		3,542										
Financial assistance to Organisations - General (Annual Round)	3,068				1,168						1,900			
Financial assistance to Organisations - General (Outside A/Round)	6,735	9,803			120						6,615			
Bank Charges		287		287										
Citizens Advice Bureau		7,800									7,800			
Membership & Conference Subscriptions		1,193									1,193			
Members Expenses		104									104			
Audit Fees		1,365		1,365										
Award Scheme														
Advertising/Recruitment/Professional Charges		1,440									1,440			
Recharge to FCC for Free Parking in Buckley		7,100									7,100			
Purchase of Car Park														
TOTAL FOR FINANCE COMMITTEE		229,895	100,889	29,245	23,476	-	-	40,627	-	-	35,658	-	-	-
TOTAL FOR ALL COMMITTEES		357,303	100,889	29,454	26,876	17,178	-	40,627	11,928	50	113,150	17,151	-	-
Rounding Adj.														
TOTAL FOR ALL COMMITTEES		357,303	100,889	29,454	26,876	17,178	-	40,627	11,928	50	113,150	17,151	-	-

ANALYSIS OF CREDITOR/DEBTOR MOVEMENTS IN 2018/19.

CREDITORS BROUGHT FORWARD FROM 2017/18 TO BE WRITTEN BACK IN THE ACCOUNTS FOR 2018/19

PURCHASE OF GAZEBOS FOR EVENTS (see Row 51 in the 2017/18 Final Accounts)	TOTAL GAS CHARGES, PAID IN APRIL 2017 (See Row 47 in the 2017/18 Final Accounts)	JUBILEE BUNTING ERECTION AND DISMANTLING (see row 32 in 2017/18 Final Accounts)	AUDIT FEES (See Row 63 in the 2017/18 Final Accounts)	WELSH WATER (see Row 47 - Water Charge for Old Library Building)	PROF. CHARGES RE PROOF OF OWNERSHIP OF COUNCIL BUILDINGS AND CLAIMS AGAINST FCC (See Row 65 in 2017/18 Final Accounts)	REPAIRS AND MTCE. OF COUNCIL BUILDINGS (Repairs to roof in Mid March 2018) (See Row 50 in 2017/18 Final Accounts)	REPAIRS AND MTCE. OF PUBLIC CONVENIENCES (Replacement tubes in Ladies And Gents toilets) (See Row 9 in 2017/18 Final Accounts)		MATCH FUNDING FOR PLAY AREAS	CIVIC EXPENSES Purchase of Commerative Bench in memory of the late Councillor Ron Hampson & his son Stephen.	TOTAL CREDITORS C/F IN 2016/17 TO BE W/BACK IN 2017/18
£	£	£	£		£	£	£	£	£		£
	130	2,200	500			250	250		5,000	721	9,051

CREDITORS CARRIED FORWARD IN 2018/19 TO BE ADDED TO THE EXPENDITURE IN 2018/19

PURCHASE OF GAZEBOS FOR EVENTS (see Row 51 in the 2017/18 Final Accounts)	TOTAL GAS CHARGES, PAID IN APRIL 2018 (See Row 47 in the 2018/19 Final Accounts)	JUBILEE BUNTING ERECTION AND DISMANTLING (see row 32 in 2018/19 Final Accounts)	AUDIT FEES (See Row 63 in the 2018/19 Final Accounts)	WELSH WATER (see Row 47 - Water Charge for Old Library Building)	PROF. CHARGES RE PROOF OF OWNERSHIP OF COUNCIL BUILDINGS AND CLAIMS AGAINST FCC (See Row 65 in 2018/19 Final Accounts)	REPAIRS AND MTCE. OF COUNCIL BUILDINGS (See Row 50 in 2018/19 Final Accounts)	REPAIRS AND MTCE. OF PUBLIC CONVENIENCES		MATCH FUNDING FOR PLAY AREAS	CIVIC EXPENSES Purchase of Commerative Bench in memory of the late Councillor Ron Hampson & his son Stephen.	TOTAL CREDITORS C/F IN 2017/18
£	£	£	£		£	£	£	£	£	£	£
	3,100	4,400	1,200			1,800					10,300

DIFFERENCE IN ADJUSTMENTS RE CREDITORS IN 2018/19 FINAL ACCOUNTS

PURCHASE OF GAZEBOS FOR EVENTS (see Row 51 in the 2017/18 Final Accounts)	BRITISH GAS	JUBILEE BUNTING ERECTION AND DISMANTLING	AUDIT FEES	WELSH WATER	PROF. CHARGES RE PROOF OF OWNERSHIP OF COUNCIL BUILDINGS AND CLAIMS AGAINST FCC	REPAIRS AND MTCE. OF COUNCIL BUILDINGS	REPAIRS AND MTCE. OF PUBLIC CONVENIENCES		MATCH FUNDING PLAY AREAS	CIVIC EXPENSES	DIFFERENCE IN TOTAL ADJUSTMENTS 2018/19 TO 2017/18 RE CREDITORS
£	£	£	£	£	£	£	£	£	£		£
-	2,970	2,200	700	-	-	1,350	- 250		- 5,000		1,249

The above figure of £1,249 is adjusted by the difference between the opening and closing Petty Cash Balances (17/18 & 18/19) (£18) therefore the net effect as shown on Document No.3 of these Final Accounts is £1,267.

DEBTORS BROUGHT FORWARD FROM 2017/18 TO BE WRITTEN BACK IN THE ACCOUNTS FOR 2018/19

VAT The actual VAT reclaimed is £12,984, this is due to VAT paid in 2017/18 £16,765 less a Total Power invoice crediting £3,782 for over paid VAT due to Gas charges being based at 20% instead of 5%. The invoice is shown as Creditor above.	COST OF REPLACEMENT BASKETS (See Hanging Baskets In Creditor Analysis above) Also See Miscellaneous Income in Final Accounts for 2017/18	SHOPPER BAGS (Bags supplied to shops not yet paid for) Also See Miscellaneous Income in Final Accounts for 2017/18	RENTAL DUE FROM FLINTSHIRE COUNTY COUNCIL RE CASH OFFICE (Cash Office vacated in July 2015. However remedial works were not completed until March'16 the invoices relate to Dec 15 to March 16 which are unpaid) See Income from Rooms in Final Accounts for 2017/18	HEAT AND LIGHT RECHARGE RE DOMESTIC ABUSE SAFETY UNIT (The annual recharge for Heat and Light remains unpaid by the DASU for the period to 31/12/15)	HEAT AND LIGHT RECHARGE FCC - CASH OFFICE (The annual recharge was delayed due to the length of time the remedial works covered. It relates to the period Dec. 2014 to Jan. 2016. The meters were removed at the end of Jan.2016.	CCTV MTCE RECHARGE TO MASON OWEN The recharge is made for the two cameras situated in the Precinct. The payment will be received in Apr-18					TOTAL DEBTORS B/F FROM 2017/18 TO BE W/BACK IN 2018/19.
£	£	£	£	£	£	£					£
12,984		-				2,488					15,452

DEBTORS CARRIED FORWARD IN 2018/19 TO BE ADDED TO THE INCOME IN 2018/19

VAT	COST OF REPLACEMENT BASKETS (See Hanging Baskets In Creditor Analysis above) Also See Miscellaneous Income in Final Accounts for 2018/19	SHOPPER BAGS (Bags supplied to shops not yet paid for) Also See Miscellaneous Income in Final Accounts for 2018/19	RENTAL DUE FROM FLINTSHIRE COUNTY COUNCIL RE CASH OFFICE (Cash Office vacated in July 2015. However remedial works were not completed until March'16 the invoices relate to Dec 15 to March 16 which are unpaid) See Income from Rooms in Final Accounts for 2015/16	HEAT AND LIGHT RECHARGE RE DOMESTIC ABUSE SAFETY UNIT (The annual recharge for Heat and Light remains unpaid by the DASU for the period to 31/12/15)	HEAT AND LIGHT RECHARGE FCC - CASH OFFICE (The annual recharge was delayed due to the length of time the remedial works covered. It relates to the period Dec. 2014 to Jan. 2016. The meters were removed at the end of Jan.2016.	CCTV MTCE RECHARGE TO MASON OWEN The recharge relates to repairs and maintenance of Christmas Lightsin Shopping Centre The payment will be received in Apr-19	NNDR REFUND COUNCIL BUILDINGS FCC have informed Buckley T/C that there are refunds due on certain NNDR Accounts in relation to 2017/18				TOTAL DEBTORS C/F IN 2017/18
£	£	£	£	£	£	£	£				£
16,358						2,947					19,305

DIFFERENCE IN ADJUSTMENTS RE DEBTORS IN 2018/19 FINAL ACCOUNTS

VAT	COST OF REPLACEMENT BASKETS	SHOPPER BAGS	RENTAL DUE FROM CASH OFFICE	HEAT AND LIGHT RECHARGE DASU	HEAT AND LIGHT RECHARGE FCC	CCTV MTCE RECHARGE TO MASON OWEN	NNDR REFUND COUNCIL BUILDINGS				DIFFERENCE IN TOTAL ADJUSTMENTS 2017/18 TO 2016/17 RE DEBTORS
£	£	£	£	£	£	£	£				£
3,374	-	-	-	-	-	479	-				3,853

INTERNAL AUDIT REPORT
BUCKLEY TOWN COUNCIL
2018/19

The internal audit is carried out by the following testing of the internal controls specified on the Annual Return for local councils in Wales:

Internal Control	**Internal Audit Testing**
Books of account have been properly kept throughout the year	• Ensure the cashbook is maintained and up-to-date and arithmetically correct • Document and assess the adequacy of the prime books of record (and where relevant computer software) used to record council income and expenditure transactions
Standing Orders & Financial Regulations have been adopted and applied The Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for	• Ensure the Council has formerly adopted Standing Orders & Financial Regulations • Ensure a Responsible Financial Officer has been appointed • Through sample testing ensure contracts above the tendering threshold established in the Financial Regulations/Standing Orders been competitively purchased • Through sample testing ensure payments in the cashbook are supported by invoices, authorised in the minutes, have cleared the bank statements and are not ultra vires • Ensure VAT on payments been identified, recorded and reclaimed • Ensure Section 137 expenditure is separately recorded and within statutory limits • Where material services are received from independent or public sector provider(s) ensure an appropriate Service Level Agreement is in place • Having regard to the size of the council, review policy and procedure documents
Adequate arrangements are in place to manage all identified risks	• Review the minutes and identify and query with the council any unusual financial activity • Ensure the minutes record the Council carrying out and approving an annual risk assessment • Ensure key categories of insurance are in place and that fidelity cover is adequate • Having regard to the size of the Council, review whether internal financial controls are documented and regularly reviewed • Review whether the Council assessed the significant risks to achieving its objectives relative to its management of its finances and has risk management and risk mitigation procedures in place

INTERNAL AUDIT REPORT
BUCKLEY TOWN COUNCIL
2018/19

Internal Control	Internal Audit Testing
The annual precept request is the result of a proper budgetary process; budget progress is regularly monitored and the council's reserves are appropriate	• Ensure the Council has prepared an annual budget in support of its precept request • Verify whether actual expenditure against the budget is regularly reported to the Council • Review budgetary control information and year end variance analysis. Follow up any significant unexplained variances from the budget • Review the Council reserves policy if one has been adopted. Review the analysis of reserves between earmarked and general reserves. Ensure earmarked reserves are appropriate. Review whether general reserves may be excessive or insufficient having regard to the levels of council net operating expenditure
Income procedures ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for	• Ensure through review of records that income is properly recorded and promptly banked • Through sample testing of each income stream verify that the correct price has been charged, income has been received, recorded accurately and where relevant that VAT has been accounted for • Ensure security controls over cash and near cash adequate and effective and that insurance cover is held
For those councils that maintain a petty cash system – Petty Cash Procedures ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for	• Through sample testing ensure petty cash expenditure is recorded and supported by VAT invoices/receipts • Ensure petty cash expenditure is reported to Council meetings • Review regularity of petty cash reimbursement • Ensure VAT is reclaimed on petty cash expenditure
Wages and salaries to employees have been paid in accordance with Council approvals and PAYE and NI requirements have been properly applied	• Ensure all employees have contracts of employment with clear terms and conditions • Ensure wages and salaries paid agree with those approved by the Council • Through sample testing ensure other payments to employees are reasonable and agreed by the Council • Verify that PAYE and NIC has been properly operated by the Council as an employer

INTERNAL AUDIT REPORT
BUCKLEY TOWN COUNCIL
2018/19

Internal Control	**Internal Audit Testing**
Asset and investments registers are accurate	• Ensure the Council maintains a register of all material fixed assets owned or in its care • Ensure the assets and investments registers are up-to-date • Review asset valuation policies for different asset categories • Agree any capital expenditure identified through sample testing of payments to the fixed asset register
Bank Reconciliation procedures ensure the accuracy and timeliness of periodic and year-end bank account reconciliation(s)	• Ensure there is a bank reconciliation for each account and that bank reconciliations carried out regularly and in a timely fashion having regard to the council size • Substantively test the year end bank reconciliation and agree to underlying evidence including the cash book and bank statements
Year End Procedures ensure the accuracy and completeness of the financial statements	• Agree brought forward balances • Ensure Annual Return is balanced and cast correctly • Ensure year end accounts are prepared on the correct basis for the council size (ie Receipts and Payments or Income and Expenditure accounts) • Agree audit trail from the annual return accounts to underlying financial records including the cash book • Where appropriate ensure debtors and creditors have been properly recorded • Where relevant review year end journals
Where the Council is Sole Trustee of a Charity the Council has procedures in place to meet its responsibilities as a sole trustee	Where the council acts as a sole trustee of a charity ensure that • the charity transactions have been excluded from the annual return accounts • returns required by the Charities Commission have been submitted within deadlines
Recommendations for Improvement are implemented on a timely basis	• Ensure the Council has acted on previous audit recommendations and update the internal audit action plan accordingly

Conclusion

On the basis of the internal audit work carried out, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the issues reported in the action plan overleaf.

As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited **DATE: 15/04/2019**

	ISSUE	RECOMMENDATION	FOLLOW UP
1	Testing of the petty cash payments system found an item for which VAT had not been reclaimed: Item no 1128 JTB Carpets VAT £15	*The VAT relating to this item should be reclaimed.*	
2	The petty cash balance has been added to the balance as at 31/3/19 and previously it had been excluded from the accounts. The 2017/18 balance has not been amended to include the petty cash balance. It has been added to the brought forward balance for 18/19 and therefore the closing balance for 17/18 and opening balance for 18/19 do not agree.	*In order to ensure the 17/18 closing balance agrees to the 18/19 opening balance, the council should:* *Either bring forward the closing 17/18 balance and introduce the £240 petty cash balance as a receipt in 18/19.* *Or restate the 17/18 balances to include petty cash in the accounts so that the balance carried forward is correct.*	
2018/19 interim audit recommendations			
1	**Information security and retention of documents procedures.** The retention policy sets limits for how long categories of data, including personal	Permanent file deletion software should be installed on the council computers to ensure electronic files can be erased when required by the adopted retention of documents policy.	**Implemented**

	ISSUE	RECOMMENDATION	FOLLOW UP
	data, will be retained before they are erased. Although there is a system in place to erase all manual documents by shredding, there was no system in place to permanently erase electronic files. Therefore, the council is currently only able to apply its retention policy to manual files.		
2	**Review of GDPR compliant privacy notices** Although an internal privacy notice is in place for employees and all role holders there is no adopted external privacy notice that explains to all residents and third parties the data held by the council, how it is used, and their rights in respect of this data.	The council should adopt an external privacy notice as soon as is practicable and publish this clearly on the website and notice board	**Implemented**
3	**Procurement** Expenditure testing identified the following: a.) A £5004 contract for fire safety works was awarded without	For each of the three contracts highlighted the council has provided the reasons why urgent action was required so that three quotations had not been sought in accordance with standard Financial Regulation requirements eg health and safety risk, risk to public health, risk of	**For clarification of action taken regarding these items of expenditure, the Clerk has provided a report to Finance and Economic Development Committee meeting on 22nd January 2019.**

	ISSUE	RECOMMENDATION	FOLLOW UP
	securing the 3 quotations required by the Financial Regulations as it was deemed a high risk after a fire safety inspection, but it does not state in the minutes which Financial Regulation was relied on to not secure at least three quotations. b.) The Blue Sky repairs contract was initially to carry out repairs, repainting and repointing. However, the contractor identified substantial urgent repairs and reconstruction required to the chimney and roof and were therefore instructed to carry these out due to the health and safety risks. The total paid was in excess of the threshold in the Financial Regulations for securing 3 quotations although the contractor had already been appointed to carry out the initial works, therefore, the council wished them to continue with the more extensive contract requirements. However, the minutes do not record which Financial Regulation was relied upon in order to not secure three	invalidating insurance etc. However, to improve transparency the council should state clearly in the minutes which Financial Regulation clauses were relied on to exempt the council from the standard requirement to secure three quotations.	

	ISSUE	RECOMMENDATION	FOLLOW UP
	quotations. c.) The Lite Christmas lighting contract for £6102 was in excess of the threshold for securing three quotations in the Financial Regulations, although a contribution of £2500 was received towards the cost. The lighting contractor inspected the lighting and infrastructure they were expected to erect but noted a noted a significant number were not fit for purpose and presented a health and safety risk to the public and could invalidate insurances if erected in the current state. The council approached providers to determine if any could supply the required lights and infrastructure in a short time frame and only LITE were able to fulfil requirements. However, the minutes do not record the Financial Regulations relied upon for the contract not to be subject to 3 quotations		
4	The clerk has previously informed us that the long term cleaning contract would be	The Council should set a fixed term for all long and medium term contracts in excess	**Follow up in 2019/20**

INTERNAL AUDIT REPORT
BUCKLEY TOWN COUNCIL
2018/19

	ISSUE	RECOMMENDATION	FOLLOW UP
	tendered again in 2019 to ensure the council is securing value for money, however, the contract does not contain a fixed term.	of the thresholds for tendering and securing quotations in the Financial Regulations. This will ensure that all material contracts are subject to market testing to secure optimal value for money.	