



GILLINGHAM TOWN COUNCIL

The Town Hall
School Road
GILLINGHAM
Dorset SP8 4QR

Tel: 01747 823588

Email: gtc@gillinghamdorset-tc.gov.uk

Web site: www.gillinghamdorset-tc.gov.uk

FINANCE COMMITTEE

The minutes of the **Finance Committee** meeting held on **Monday, 18th November 2019**, at 7.30pm in the Council Chamber, Town Hall, Gillingham, Dorset.

Present

Cllr Sharon Cullingford (Chairman)	Cllr Mick Hill
Cllr Donna Toye (Deputy Chairman)	Cllr John Kilcourse
Cllr Fiona Cullen	Cllr Graham Poulter
Cllr Alan Frith	Cllr Val Potheary
Cllr Alison Gale	Cllr Barry Von Clemens
Cllr Paul Harris	

In Attendance

Town Clerk: Julie Hawkins

Responsible Financial Officer: Debra Edwards

Press and Public

Press: There were no members of the press present

Public: There were no members of the public present

Minute no.

082 **Public Participation. Please note: a period up to a maximum of fifteen minutes will be allowed for public comments and questions restricted to items listed on the following agenda.**

There were no questions from members of the public.

083 **To receive apologies.**

It was agreed and **RESOLVED** to accept the apology received from Cllr Gould.

084 **To approve the minutes of the last meeting held on Monday, 21st October 2019.**

It was agreed and **RESOLVED** to approve the minutes of the meeting held on Monday, 21st October 2019.

085 **To receive questions pertinent to the previous meeting.**

There were no questions pertinent to the previous meeting.

086 **To receive any declarations of interest. Please note: members are required to comply with the requirements of the Localism Act 2011, section 27, disclosable pecuniary interests.**

There were no declarations of interest.

087 **To approve payments for the previous month.**

It was agreed and **RESOLVED** that the payments for October 2019, as presented, are approved. Please refer to **Appendix A**.

088	To authorise any payments between £5,000 and £9,999, in accordance with Financial Regulations, para 4.1.2.								
	There were no payments.								
089	To receive any requests for virement of budgets.								
	There were no virement requests.								
090	To receive and consider sub-committee reports.								
	<p>The Chairman referred to a report that had been circulated prior to the meeting. Please refer to Appendix B.</p> <p>It was agreed and RESOLVED that the current post holder continues as Deputy Works Manager on a permanent basis.</p> <p>It was agreed and RESOLVED that the budget numbers (detailed below) should be included in the draft budget for FY2020-21 and the amounts revised as soon as the pay award and pensions rates have been confirmed.</p> <table> <tr> <td>Budget No. 7003 Staff Salaries (Gross pay)</td><td>£349,805.00</td></tr> <tr> <td>Budget No. 7006 Employer's NI Contribution</td><td>£ 31,596.00</td></tr> <tr> <td>Budget No. 7007 Employer's Pensions Contribution</td><td>£ 76,957.00</td></tr> <tr> <td>Budget No. 7005 Payroll contingency</td><td>£ 7,000.00</td></tr> </table> <p>It was agreed and RESOLVED that two mobile phones are purchased and contracts taken out with Dorset Council from 1st April 2020 at a cost of £286.32 plus an annual cost of £72 to be included in the budget for FY2020 - 2021 under budget line 7553.</p> <p>It was agreed and RESOLVED that Key Man Insurance cover is investigated.</p>	Budget No. 7003 Staff Salaries (Gross pay)	£349,805.00	Budget No. 7006 Employer's NI Contribution	£ 31,596.00	Budget No. 7007 Employer's Pensions Contribution	£ 76,957.00	Budget No. 7005 Payroll contingency	£ 7,000.00
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Budget No. 7007 Employer's Pensions Contribution	£ 76,957.00								
Budget No. 7005 Payroll contingency	£ 7,000.00								
091	To receive and consider the Internal Audit dated 7th November 2019.								
	<p>The Chairman referred to the Internal Audit report dated 7th November 2019. Please refer to Appendix C.</p> <p>It was agreed and RESOLVED that the internal audit management responses are approved.</p>								
092	To formally approve all payments for this financial year to date, as requested by the Internal Auditor.								
	It was agreed and RESOLVED that approval is given for all payments previously noted by the Finance Committee for this financial year to date.								
093	To receive and consider a request from the Parochial Church Council for financial assistance for the replacement floodlights at the Parish Church of St Mary the Virgin.								
	<p>The Chairman referred to a report that had been circulated prior to the meeting. Please refer to Appendix D.</p> <p>It was agreed and RESOLVED that the town council contributes towards the cost of installation of 3 no. x 100 watt LED lights to be installed in the closed churchyard up to a value of £462 to be taken from budget no. 5402 High Street Enhancement.</p> <p>It was agreed and RESOLVED that future maintenance and the supply of the electricity to the new lights is not the responsibility of Gillingham Town Council.</p>								

094	To receive and consider the draft budget for FY 2020/21
	<p>Following a discussion regarding capital expenditure it was agreed and RESOLVED that a Task and Finish Group should be formed to look at the council's assets and liabilities.</p> <p>It was agreed and RESOLVED that the task and finish group should comprise of Cllr Kilcourse, Cllr Poulter, Cllr Frith and the Works Manager with Cllr Kilcourse being the Lead Member.</p> <p>It was agreed and RESOLVED that the draft budget, as presented, should be considered by Full Council at the Precept Meeting scheduled for 9th December 2019.</p>
095	To receive matters pertinent to this meeting. <u>Please note:</u> Members are advised that inclusion of any item is at the Chairman's discretion and that a council cannot lawfully decide upon any matter which is not specified in the summons (agenda).
a.	<p>The Chairman informed the meeting that thank you letters have been received from the following organisations who have recently received grant payments from the council:</p> <ul style="list-style-type: none"> • Bones (Youth Club); • Dorset Blind; • Read Easy Gillingham and Shaftesbury; • Home Start North Dorset, and • Citizens Advice Central Dorset.
<p>There being no other business on the agenda, the meeting closed at 8.15pm.</p> <p>Signed: _____ Date: 9th December 2019</p> <p>Chairman of Finance Committee, Cllr Sharon Cullingford</p>	
PLEASE NOTE: These minutes appear as draft minutes until reviewed and ratified by Full Council.	

			GILLINGHAM TOWN COUNCIL	PAYMENTS OCTOBER 2019		
NUM	DATE		DESCRIPTION	RECIPIENT/SUPPLIER	GROSS (£)	Notes
	PAID	CHQ/DD				
1	03/10/2019	19369	Green space	Fencewize	180.00	
2	03/10/2019	19370	Christmas lights	Festive Lighting Company	681.60	
3	03/10/2019	19371	Stationery	Lyreco	117.76	
4	03/10/2019	19372	Rear view mirror	New Forrest Farm Machinery	68.11	
5	03/10/2019	19373	Job advert - projects	Reach Publishing	208.75	
6	03/10/2019	19374	Clerk's manual 2019	SLCC Enterprises	52.30	
7	03/10/2019	19375	Pipe insulation	Sydenhams	35.32	
8	03/10/2019	19376	Sanitary Disposal	Aqua Cleaning	52.00	
9	03/10/2019	19377	Tyre for HY66 XUJ	DCM Tyres	87.00	
10	03/10/2019	19378	cancelled	cancelled	0.00	
11	09/10/2019	19379	HR consultancy and insurance	Ellis Whittam	4,570.02	
12	09/10/2019	19380	Violas	Plant World	10.75	
13	09/10/2019	19381	Boots	Trade UK (Screwfix)	99.98	
14	09/10/2019	19382	Expenses	B. Von Clemens	100.00	
15	09/10/2019	19383	Mini bus hire	Dorset Vehicle Rentals	60.00	
16	09/10/2019	19384	Training	Forest & Arb Ltd	402.00	
17	09/10/2019	19384	Compression Spring	New Forrest Farm Machinery	6.84	
18	09/10/2019	19386	MOQ HY66 XUJ	BB Motor Co	54.85	
19	09/10/2019	19387	Workshop refurb electrical work	Gary Stevens Electricals	377.42	
20	09/10/2019		Workshop supplies	Sydenhams	95.38	
21	09/10/2019	19389	Workshop supplies	Mole Countrystores	54.65	
22	09/10/2019	19390	Training and travel expenses	J. Ezzard	242.40	
23	09/10/2019	19391	Service workshop lift	Garafit	240.00	
24	09/10/2019	19392	Padlocks	Trade UK (Screwfix)	84.95	
25	09/10/2019	19393	keys cut & cleaning equipment for ord	Crockers	17.66	
26		19394		cancelled	0.00	
27	10/10/2019	19395	Outreach	Youth Resource Services	441.67	
28	10/10/2019	19396	Water cooler	Angel Springs	77.92	
29	10/10/2019	19397	Office cleaning	MG Cleaning	156.00	
30	10/10/2019	19398	Street cleaning	MG Cleaning	540.00	
31	10/10/2019	19399	Hire vehicle insurance	WPS Insurance	28.00	
32	10/10/2019	19400	Tickets	South West in Bloom	140.00	
33	16/10/2019	19401	materials	TF Builders	118.08	
34	23/10/2019	9402 - 19414	Payroll	Payroll	20,742.44	already signed
35	17/10/2019	19415	materials	Sydenhams	5.12	
36	17/10/2019	19416	materials	Trade UK (Screwfix)	199.96	
37	17/10/2019	19417	workshop storage cupboards	Blandford Office Furniture	512.40	
38	22/10/2019	19418	PAYE/NIC Oct 19	HMRG	6,655.84	
39	22/10/2019	19419	Pension Oct 19	Dorset County Pension Fund	7,531.74	
40	24/10/2019	19420	Top up petty cash	Cash	65.87	
41	29/10/2019	19421	First payment sculpture	Pauline Dawkins Sculptures	3,200.00	
42	29/10/2019	19422	materials	JH Rose & Sons	63.04	
43	29/10/2019	19423	Workshop gas	Southern Electric	33.13	
44	29/10/2019	19424	Workshop goods	Western Workshop Supplies	325.02	
45	29/10/2019	19425	Rent	Forward Developments Ltd	850.00	
46	29/10/2019	19426	Town Hall refurb	Tony Cannings General Building & Roofing	528.00	
47	29/10/2019	19427	materials	Sydenhams	242.37	
48	29/10/2019	19428	Hire	Sydenhams Hire	229.08	
49	29/10/2019	19429	Election costs	Dorset Council	1,636.34	
50	29/10/2019	19430	Advert	Reach Publishing	27.41	
51	29/10/2019	19431	materials	Trade UK (Screwfix)	163.85	
52	29/10/2019	19432	Grant payments	Citizens Advice Central Dorset	10,000.00	Full Council 23/9/19 Minute no. 88
53	29/10/2019	19433	Grant payments	Dorset Blind Association	150.00	Finance Committee 16/9/19 Minute no. 063 (d)
54	29/10/2019	19434	Grant payments	Gillingham Carnival Committee	1,500.00	Finance Committee 16/9/19 Minute no. 063 (e)
55	29/10/2019	19435	Grant payments	Gillingham Community Cinema	1,888.00	Finance Committee 16/9/19 Minute no. 063 (f)
56	29/10/2019	19436	Grant payments	Gillingham Community Church	500.00	Finance Committee 16/9/19 Minute no. 063 (g)

Minute No: 090

Gillingham Town Council**Finance Sub-committee****Notes of meetings held on Tuesday 29th October and Monday 18th November 2019**

Present: Cllr Barry Von Clemens, Cllr Paul Harris, Cllr Sharon Cullingford, Cllr Mick Hill, Cllr Donna Toye and the Town Clerk.

1. Deputy Works Manager

The position of Deputy Works Manager was a new post agreed by the council as part of the staff re-organisation at the beginning of 2019. The post holder has undertaken a six-month trial period and comes highly recommended by the Works Manager and Town Clerk. It was agreed that the post holder should continue as Deputy Works Manager on a permanent basis.

2. Salary budget and staff costs for FY2020/21.

Spinal column points (SCPs) for 2020-21 were agreed for individual staff members. The National Joint Council for Local Government Services (NJC) has not yet agreed the new pay scales to be implemented from 1st April 2020; therefore, when calculating figures for the budget, salaries have been based on an estimated increase of 3.4%. The nationally agreed pay increase and any revision to pension contribution rates will not be known until early December 2019. It was agreed that the following should be included in the draft budget for FY2020-21 and the amounts revised as soon as the pay award and pensions rates have been confirmed:

Budget No. 7003 Staff Salaries (Gross pay)	£349,805.00
Budget No. 7006 Employer's NI Contribution	£ 31,596.00
Budget No. 7007 Employer's Pensions Contribution	£ 76,957.00
Budget No. 7005 Payroll contingency	£ 7,000.00

It was agreed that a recommendation should be made to the Finance Committee that Key Man Insurance cover should be investigated.

3. To consider the purchase of mobile phones for use by staff.

During a recent GDPR Audit it was noted that staff were using personal mobile phones for council business. It was agreed that the council should provide mobile phones to be used for council business such as receiving CCTV security images. Various options were considered including a Dorset Council mobile phone contract. Dorset Council can offer a Samsung GalaxyA20e smartphone at a one-off cost of £143.16 plus £3 per month on-going costs. The mobile phones come with a one-year warranty and the town council would be liable for any breakage after one year. The contract can be with either EE or Vodafone depending on the best reception for Gillingham. Dorset Council has access to a huge amount of data as part of their contract. The mobile phones can be set up by Dorset Council to link with GTC email, calendar etc and android apps can be downloaded as required.

RECOMMENDATIONS TO FINANCE COMMITTEE

- That the current post holder continues as Deputy Works Manager on a permanent basis.
- That the budget numbers (detailed below) should be included in the draft budget for FY2020-21 and the amounts revised as soon as the pay award and pensions rates have been confirmed.

Budget No. 7003 Staff Salaries (Gross pay)	£349,805.00
Budget No. 7006 Employer's NI Contribution	£ 31,596.00
Budget No. 7007 Employer's Pensions Contribution	£ 76,957.00
Budget No. 7005 Payroll contingency	£ 7,000.00

- That two mobile phones are purchased and contracts taken out with Dorset Council from 1st April 2020 at a cost of £286.32 plus an annual cost of £72 to be included in the budget for FY2020 - 2021 under budget line 7553.
- That Key Man Insurance cover is investigated.

MINUTE No 091

FINAL

Internal audit report 2019/20

Visit 1 of 3

GILLINGHAM TOWN COUNCIL

Date: 18th November 2019

Report author: R Darkin-Miller
Email: r.darkin@darkinmiller.co.uk

Introduction

This report contains a note of the audit recommendations made to Gillingham Town Council following the carrying out of internal audit testing on site on the 6th November 2019.

The audit work has been carried out in accordance with the 2014 Appendix 9 of the 'Governance and Accountability for Local Councils: A Practitioners' Guide', as amended by the 2018/19 IA section of the AGAR.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

As this audit report is an interim one, no audit opinion is offered at this stage.

The report issued after the final visit for 2019/20 (which will be in May or June 2020) will contain the audit opinion for the year.

The following areas were reviewed during this audit visit:

1. Proper Book-keeping
2. Payments
3. Risk Management
4. Bank Reconciliation
5. Exemption
6. Public Rights

Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report.

Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit, and their priority, are summarised in the following table:

Rating	Number
High	0
Medium	2
Low	2
Information	0
TOTAL	4

I would like to thank Julie Hawkins, Town Clerk; and Debra Edwards, Responsible Financial Officer for their assistance during this audit.

Darkin Miller Chartered Accountants
2019/20 INTERNAL AUDIT OF GILLINGHAM TOWN COUNCIL
FINAL REPORT VISIT 1 of 3: 18th NOVEMBER 2019

Appendix 1 – Recommendations and Action Plan

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
3.1 – Minuting of payments for approval	<p>I checked to see that Council payments were minuted for approval.</p> <p>I found that payments between £5k-£10k are minuted for approval by the Finance Committee; and those over £10k are minuted for approval by Council. Payments up to £5k have been retrospectively noted for approval by the Finance Committee.</p> <p>All payments made by the Council need to be formally minuted for approval, rather than just noted. I understand from the Town Clerk that the payments were reviewed by Members, but that the minute records the action as 'noted'.</p> <p>I recommend that the Finance Committee either records at its next meeting the formal approval of all payments for this financial year to date, or that it records that where each previous minute said that payments had been 'noted', the minute should have recorded the payments as having been 'approved'. I further recommend that future minutes record the approval of payments.</p>	M	<p>Future minutes will record the approval of all payments.</p> <p>The Finance Committee will record at its meeting scheduled for 18th November 2019 the formal approval of all payments for this financial year to date.</p>	Town Clerk	18 November 2019

3.2 – Signing of minutes, and numbering of pages	<p>The minutes of the Council's former Staff and Salaries Committee of 15/04/19 were noted as having been approved by the Council's Finance Committee on 20/05/19. The minutes have not been signed.</p> <p>The Council's minutes are held in a series of loose-leaf folders. Minutes for Council and its standing committees are separately consecutively numbered, but the minute pages themselves are not.</p> <p>Per the Local Government Act 1972, 'Looseleaf minute books are lawful provided that the pages are consecutively numbered and initialled by the person signing the minutes at the time of signature' (LGA 1972, Sch 12, para 41(2)).</p> <p>I recommend that the minutes are signed, and that the Council considers how to comply with the requirements of the LGA 1972 as regards consecutive numbering of pages.</p>	M	<p>The minutes of the Council's former Staff and Salaries Committee of 15/04/19 as approved by the Council's Finance Committee on 20/05/19 will be signed by the Chairman of the Finance Committee.</p> <p>Minute pages will be consecutively numbered and initialled by the person signing the minutes. Page numbers will be changed by hand for minutes commencing May 2019.</p>	<p>Town Clerk</p> <p>Town Clerk</p>	<p>18th November 2019</p> <p>25th November 2019</p>
9.1 – Bank reconciliation deadline	<p>I checked to see that bank reconciliations are done regularly and in a timely fashion. The bank reconciliation for September 2019 was completed by the date of the on-site audit visit, and was signed off as part of the quarterly member check of bank reconciliations on 05/11/19.</p> <p>Currently the bank reconciliation only has space for the recording of the approval of the bank reconciliation by the nominated member. Ideally, the bank reconciliation</p>	L	The bank reconciliation format will be amended to include space for the preparer and reviewer to sign and date each reconciliation monthly.	RFO	Immediately

	<p>would also allow the preparer to sign and date the reconciliation (to evidence its timely completion), and would be part of a bank reconciliation pack including copy month-end statements, a list of unreconciled transactions as per Sage and the month end TB. The reviewer should review the reconciliation on a monthly basis in order to ensure that any fraud or error is promptly identified and dealt with.</p> <p>I recommend that the bank reconciliation format is amended to include space for the preparer and reviewer to sign and date each reconciliation monthly.</p>				
9.2 – Write off old cheques	<p>I checked to see if there were any unexplained balancing entries on the reconciliation. I found that there were no such entries, but that there are a number of older cheques on the reconciliation which should have either been banked by now, or which should be written off. The RFO has been investigating the cheques, which all recipients say have been banked. The RFO is due to write to the bank setting out details of the cheque, payee, and issue date for the bank to carry out a final review.</p> <p>I recommend that the final review is carried out as soon as possible, with appropriate action being taken to cancel any unbanked cheques over 6 months old (either to cancel the duplicates if there are any, or to write off the cheques as out of date).</p>	L	A final review will be carried out as soon as possible, with appropriate action being taken to cancel any unbanked cheques over 6 months old.	RFO	31st March 2020

Gillingham Town Council**Lighting at the Closed Churchyard – St Mary the Virgin Parish Church****Authors: Town Clerk and Deputy Town Clerk****1. Introduction**

Since 2006, the closed churchyard at St Mary the Virgin has been the responsibility of Gillingham Town Council. The town council is responsible for maintaining the churchyard including its walls, fences, trees and gates.

The closed churchyard was incorporated into the town council's Risk Management Plan in October 2018.

A letter dated 5th November 2019 (copy attached) has been received from the Parochial Church Council, asking for financial help to replace 3 old halogen floodlights which illuminate the exterior of St Mary's Church. The lights are currently switched off and the electric supply has been isolated as the damaged lights were repeatedly causing the electric supply to trip. The Parochial Church Council has obtained a quotation of £462 for the installation and replacement of three lights with 3 no. x 100 watt LED lights.

2. Duties and Responsibilities

The town council is responsible for maintaining the churchyard. A health and safety inspection of the closed church yard was carried out on Tuesday, 29th October 2019 and the Health and Safety Sub-committee will be working with consultants Ellis Whittam and the Parochial Church Council to eliminate any risks to health and safety, where possible. There is street lighting nearby plus a light on the church porch to ensure visitors can access the church safely.



3. Legal Obligations

Local Government Act 1972, s215(1) – the town council has obligations to keep the closed churchyard in decent order and its walls and fences in good repair.

Health and Safety at Work etc Act 1974– the town council has obligations under this legislation to ensure the closed churchyard is a safe place for those that visit or carry out any maintenance work.

3.1 Discretionary Powers

A town council may exercise a discretionary power to improve the services and the amenities for the community in its area.

The Parish Councils Act 1957, s3; Highways Act 1980, s301 can be applied to provide light to roads and public places in the council's area. This would be the correct discretionary power to be applied to financing the repair of the lights set within the closed churchyard.

4. Financial Implications

The general maintenance of the churchyard has been included within the town council's budget since 2006; however, there has never been any provision for any capital works that may be required and there is currently no allocation in the budget for FY2019-20.

5. Conclusion

The church building and closed churchyard is enjoyed by many either as a place for worship and quiet contemplation or for historic interest.

The closed churchyard provides an amenity space in the centre of town and should be maintained appropriately and in accordance with legal obligations.

There is no apparent necessity for the path to be lit when the church is not in use as there is an alternative lit route between The Square and High Street/Queen Street/St Martin's Square. The lights currently in the churchyard appear to be the type for flood lighting rather than the type of lighting spaced at regular intervals to light a route or a pathway.

The parish church of St Mary the Virgin and the closed churchyard is a significant historic landmark in the town, located within a conservation area. The conservation area is currently on the at risk register and the town council may consider lighting this important heritage asset in order to enhance the High Street and conservation area for residents and visitors to the town.

6. Recommendations

- **That the town council contributes towards the cost of installation of 3 no. x 100 watt LED lights to be installed in the closed churchyard up to a value of £462 to be taken from budget no. 5402 High Street Enhancement.**
- **That future maintenance and the supply of the electricity to the new lights is the responsibility of the Parochial Church Council.**

7. Decisions

- **That the town council contributes towards the cost of installation of 3 no. x 100 watt LED lights to be installed in the closed churchyard up to a value of £462 to be taken from budget no. 5402 High Street Enhancement.**
- **That future maintenance and the supply of the electricity to the new lights is not the responsibility of Gillingham Town Council.**