Dereham Town Council

Finance and Governance

7th June 2022

Agenda Notes

5. To consider grants.

Grant Applications are enclosed along with the Council's Grants Policy.

Dereham Heritage Trust dendocronology application.
From their accounts, the DHT museum and archive have an annual running cost of around £1,100 per year, the Town Council gives an annual grant of £1,000 towards these running costs and also provides a room rent free in the Assembly Rooms, the DHT have unrestricted reserves of just over £17,600.

This is an unusual request; the Council should be satisfied that it has the Powers to give such a grant. The two Powers which probably best apply to this request are from the Local Government Act 1972, sections laid out below.

Before the Council decides whether it would like to give a grant, it should decide if the request fits within Section 144, if not; then whether it fits within 137. If it does not fit within either, then there may not be a Power to give a grant.

144 Power to encourage visitors and provide conference and other facilities.
(1)A local authority may (either alone or jointly with any other person or body)—

(a) encourage persons, by advertisement or otherwise, to visit their area for recreation, for health purposes, or to hold conferences, trade fairs and exhibitions in their area; and

(b) provide, or encourage any other person or body to provide, facilities for conferences, trade fairs and exhibitions or improve, or encourage any other person or body to improve, any existing facilities for those purposes.

137 Power of local authorities to incur expenditure for certain purposes not otherwise authorised.
(1)A local authority may, subject to the provisions of this section, incur expenditure which in their opinion is in the interests of, and will bring direct benefit to, their area or any part of it or all or some of its inhabitants, but a local authority shall not, by virtue of this subsection, incur any expenditure—

(a)for a purpose for which they are, either unconditionally or subject to any limitation or to the satisfaction of any condition, authorised or required to make any payment by or by virtue of any other enactment; nor

(b)unless the direct benefit accruing to their area or any part of it or to all or some of the inhabitants of their area will be commensurate with the expenditure to be incurred.

6. Review expenditure against budget (Net Position by Cost Centre and Code)

Code	Title	Comment
7.	Office Furniture / equipment	This has included some furniture for the office move
21.	Allotments – water	Checks for leaks have been made.
58.	Assembly Rooms - Cleaning	Cleaning was taken in-house earlier this year; the expenditure now comes from Staff costs.
61.	Assembly Rooms - General repairs	A new saniflow unit was needed, stair lift call-out – items for office move, additional smoke detectors.
135	Premier	Loan advance for new land
262	Card Payment Machines	This includes the tills - the cost of going digital, but a much more efficient way of taking payments.
41.	Burial fees	Due to staff changes in the last few months, digging has been organised by the undertakers. The reduced income will be balanced by reduced staff costs over whole year.
116	Conservation	Additional JKW control
78.	Memorial Hall – Hire fees	While bookings are picking up – charges had been reduced until new fin year.
183/193	Memorial Hall – Bar income/expenditure	Income and expenditure both down due to reduced events for first 6 months.
199	Building repairs	Schedule attached.
240	New Projects	New land Purchase – the budget hasn't been included but it has been accounted for in the budget spread sheet.
Staff costs		143 – started casual made permanent. 169 and 202 left in the year
264	Expenses	These are things like mileage, working from home allowances. These used to be incorporated into each individual budget line but now must be recorded separate to PAYE.
109	Christmas Lights	Nearly £9,000 spend of repairs and refurbishment of lights and lighting infrastructure.
168.	Toilets - Rates	No NDR charged
169.	Toilets - Cleaning	Cleaning has now been brought in house, so will be reflected in staff costs to some extent. But hazardous waste collection has had to increase frequency.
170.	Toilets - Repairs	£4,200 – 3-year maintenance contract for hand washers paid in one go.

7. To review ear-marked reserves.

There was a reapportioning of the reserves mid-year when the new land was being purchased, and the Country Park line was created.

The building Capital repairs, New Play and Play and Open Spaces are now included within the General fund with their own budget, this is why the balance for these areas is zero.

8. To review 4 year projects and capital budget.

Suggested amendments are highlighted in Yellow, beginning at the top and working down:

1. New land Maintenance – from April 2022 this budget is merged with the Country Park Maintenance budget.
2. Old Becclesgate Play area - £17,000 added for improvements when we take it over.
3. Revenue budget inflation risk - £11,000 added to the next two financial years to cover risk of energy cost spike. In 2021/22 total energy costs were around £35k.

4. Memorial Hall bar Storage – there was money in this budget but it was used several years ago when the heating controls needed to be improved, particularly for busy events. The current arrangements are difficult for bar staff on busy nights.
5. Opening Balance – this is manually entered each year; it comprises the General Fund balance from the Balance sheet plus the value of the CCLA investments for that year. As it will be seen from the Borrowing and Investment report, the value of the investments has increased significantly last year (by nearly 18%). As investments can go down as well as up, it seems more sensible to use £100k as the value of the CCLA investments which is the longer-term average value.

Building Capital Repairs.

1. Cemetery Lodge – allowed for an additional £25k

Play Areas

1. The figures haven't changed but it is suggested that when the New Play (north of Dereham) is carried out that the Recreation Ground is completed at the same time = more efficient use of time.

9. To review policies.

2. Financial risk – enclosed with amendments tracked
3. Operational Risks - enclosed
4. Internal Audit Plan – enclosed.
5. Internal Auditors terms of Reference – enclosed.

10. To receive Internal Auditors Report.

To be circulated when received.

11. To appoint Internal auditor for 2023/24

Mr Goreham has been the Internal Auditor for a few years, he now carries out the internal Audit function for a number of Councils.

12. To review Year-End reports.

- Bank Reconciliation
- Income and Expenditure Account
- Balance Sheet
- Investments and Loans
- Movement to and from Reserves

13. To review annual return

Section I and section 2 are enclosed, this is for all Councillors to approve at the June Full Council. If Councillors have any questions regarding the Annual return statements, please raise them before Full Council, so information can be given before that meeting. The Annual Return needs to be completed before the end of June.

Grants

Dereham Town Council

Application for Small Grants Policy

Dereham Town Council approves a budget each year for the purpose of allocating grants to local organisations and community groups.

Eligibility – must comply

The following criteria **must** be met for a group to be considered for a grant:

- The group must be a charity, voluntary or community organisation (not for profit). Individuals and businesses are not eligible for grant funding.
- The group must have a formal Constitution/Terms of Reference and a bank account
- Retrospective grant applications will not be considered.

Purpose of Grants

Applications will be considered for any activity which will be of benefit to some or all of the residents of Dereham or to improve the environment in Dereham. The level of the grant must be commensurate to the benefit gained.

The grant should be towards the cost of events or purchases required for a group and not for running/everyday costs unless it is running costs to assist a new organisation become established. The Town Council will consider any eligible application but where funding is oversubscribed, will prioritise the following:

- Assisting and supporting youth organisations
- To support train and equip people who volunteer as youth leaders

The Council will not give grants for the following:

- Groups or individuals attending events which will give 'experience' but not a recognised syllabus/training e.g. gap year or other activities which may be seen as a holiday.
- Application from larger publicly funded organisation e.g. other councils, NHS, schools etc.
- School activity e.g. school trip, sports tour, show etc.– however this does not preclude applications for activities taking place on school premises affiliated to a school but with its own constitution, provided that it can be demonstrated to be outside normal school hours & not part of the normal school curriculum.
- Countrywide/countywide groups; unless there is a clear and direct benefit to some residents in Dereham. i.e. the grant is for a specific project or activity in Dereham.

Application Process

Applications should be made by completing the Application for Small Grants Form and sending it to Dereham Town Council, Assembly Rooms, Quebec Street, Dereham NR19 2DJ

Applications are accepted at any time of the year and will be considered at the next Finance Meeting (these are held four times a year) and ratified at the following Full Council Meeting. Applicants will be informed of the decision shortly after this meeting.

Conditions

1. Council would not normally consider more than one grant application from a group within a twelve month period, unless there are unforeseen exceptional circumstances.

2. An acknowledgement on receipt of the grant is required.

3. If brochures, leaflets or handouts are produced we require an acknowledgement of our grant to be included in this along with the Town Council crest (which we will forward to you).

4. Prior approval of the Town Council is required for any change of purpose of the grant. The Town Council reserves the right to reclaim any grant not being used for the purpose specified on the application form.

5. Where an organisation requests a grant and that organisation serves a wider area than the parish boundary of Dereham, evidence should be produced to demonstrate that applications have been made to all the parish councils within their catchment.

6. All applications must show how the grant will be used to benefit the people of Dereham or the environment in Dereham. For Applications of more than £1,000, a greater level of information is required to demonstrate value for money, this will include providing a copy of the most recent accounts for the organisation.

7. Where the grant is conditional on other funding being secured, the grant will be held until other funding is confirmed. The grant will however only be held until the end of that financial year, after which a new application will need to be made.

These are all judgements and for each one, the Council can ask for whatever evidence it deems necessary, in order to satisfy the above.

Review: This policy was adopted by Dereham Town Council at its meeting on Tuesday 13th August 2013 and will be reviewed on a yearly basis.

This policy was reviewed at the Council's Finance and Governance meeting in September 2021.

DEREHAM TOWN COUNCIL

APPLICATION FOR SMALL GRANT

NOTES TO THE APPLICATION FORM:

- If you need assistance completing any aspect of the form or wish to discuss your eligibility please contact the Town Clerk
- Please complete the form clearly and fully in BLACK ink and BLOCK CAPITALS
- You are advised to keep a copy of the completed form.
- After completing the form please send it to the address on the next page
- If successful, grant funding is paid via bank transfer

PLEASE COMPLETE ALL THE QUESTIONS ON THIS FORM

Name of organisation: DEREHAM SAINTS YOUTH F.C	
What are the main activities of your organisation: FOOTBALL	
What are you requesting funding for: To repair back of the hut, that is coming away from the main part. We have spent £500 trying to make it safe for the children / parents.	
How much total funding do you need: £1000	How many Dereham residents will benefit from this grant: 500 (parent + children)
How much funding are you requesting from Dereham Town Council: £1000	
How much funding are you requesting from other sources or providing yourself: £500	
If other funding has not been confirmed, what would happen if you did not receive all the funding requested from these other sources: The clubhouse would become to dangerous for the children to use.	

DEREHAM TOWN COUNCIL

RECEIVED
17 MAR 2022
DEREHAM
TOWN COUNCIL

APPLICATION FOR GRANT

NOTES TO THE APPLICATION FORM:

- If you need assistance completing any aspect of the form or wish to discuss your eligibility please contact the Town Clerk
- Please complete the form clearly and fully in BLACK ink and BLOCK CAPITALS
- You are advised to keep a copy of the completed form.
- After completing the form please send it to the address on the next page.

PLEASE COMPLETE ALL THE QUESTIONS ON THIS FORM

Name of organisation: DEREHAM HERITAGE TRUST

What are the main activities of your organisation:
- Run Bishop Bonner's Cottages Museum
- Manage the Town's archive
- Organise monthly lectures on archaeology + Local History
- Produce a quarterly newsletter

What are you requesting funding for:

To use dendrochronology (tree-ring dating) to establish the date of the museum building which is owned by the town council. The building is a key heritage asset for the town. Once we have that information we will publish a popular booklet on the history of the cottages

How much total funding do you need: £3,000

How many Dereham residents will benefit from this grant: All those interested in Dereham's history

How much funding are you requesting from Dereham Town Council: £1,500

How much funding are you requesting from other sources or providing yourself:

We will provide the other £1,500

If other funding has not been confirmed, what would happen if you did not receive all the funding requested from these other sources:

N/A

Response from Dereham Heritage Trust regarding questions asked at Finance Meeting

I should explain that we invited two specialists in the study of timber-framed buildings, Susan and Michael Brown, to look at the cottages and give us their views on the dates of the cottages and the sequence in which the three were constructed. The Browns are currently the most experienced experts in this subject in Norfolk, and their views have helped us considerably. Their assessment is based on the use of various roof trusses and also particularly on the carving on the mantle beams over the two fireplaces. Their conclusions are that:

- The earliest cottage is the southern one, with its jettied front wall and external chimney stack, possibly built in the late sixteenth or early seventeen century.
- Then, the northern one erected perhaps 50 years later without a chimney stack, and the northern stack was added later.
- The middle cottage filled the gap during the seventeenth century when the jetty beam on the southern cottage was pushed out at the north end so that it aligned with the front wall of the middle cottage and then the decorative pargeting could be applied across all three cottages in the seventeenth century. Why the date 1502 was applied to the pargeting when that was clearly not the date of the pargeting is a mystery.

That is the building sequence in outline, but there are more details I could explain if councillors would like to have a tour of the building, and I would be pleased to organise a tour for them.

So, the answers to the questions are:
Would the dating of the timbers add more to our existing knowledge? As you can see from the above, our dating is still imprecise and speculative. If dendrochronology is successful we could well finish up with precise felling dates of the timbers for the construction of the three properties.
Have existing archives any more to tell us? The answer is no. We have exhausted all routes of investigation. There is nothing more that existing archives could reveal, and we will have to rely on science to get us closer to the truth. It would be really interesting for the history of Dereham if we could replace what in the end is speculation with scientific investigation so we have precise dates for what may well be the oldest houses in the town.. We believe that it would be well worth a try.

The grant we are requesting would cover half the cost and DHT would cover the other half.
Kind regards,
Peter

Follow Up Flag: Follow up
Flag Status: Flagged

Jillian,
A fair question. The building, for all practical purposes, is owned by the Town Council who have responsibility for its care and maintenance. It is one of the town's primary assets. The DHT has a role in assisting you in presenting your asset to the wider public. It is a building which we need to celebrate together. So, it seems logical, therefore, the a cost like this is best shared.
Hope that helps.
Regards,,
Peter

org>

Subject: RE: Grant Application for dendro dating of BBC

Dear Peter

Thank you for your email. As you have a fair amount of money in your reserves may I ask why you are applying for a grant, I am just trying to pre-empt any further questions that may be asked.

Kind Regards

Jillian

Dereham Town Council
Net Position by Cost Centre and Code

Cost Centre Name

ADMINISTRATION

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
1	Postage				1,600.00	1,398.60	201.40
2	Stationery				2,300.00	1,289.01	1,010.99
3	Telephone				1,500.00	1,604.19	-104.19
4	IT & Support				3,500.00	4,352.87	-852.87
5	Photocopier/printers				1,000.00	414.92	585.08
6	Publications/subscriptions				4,500.00	3,662.36	837.64
7	Furniture/equipment				600.00	1,703.34	-1,103.34
8	Insurance				28,500.00	24,286.80	4,213.20
9	Audit Fees				3,000.00	2,160.00	840.00
10	Conferences				500.00		500.00
11	Staff Expenses				2,500.00	3,351.97	-851.97
12	Broad Band						
13	Legal Fees				17,500.00	6,843.00	10,657.00
14	Training				2,000.00	900.00	1,100.00
15	Precept		963,395.00	963,395.00			
213	Etling View Legal Fees			600.00			600.00
			963,395.00	**£963,995.00**	**69,000.00**	**£51,967.06**	**17,632.94**

ALLOTMENTS

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
16	Machinery & Equipment				650.00	14.54	635.46
17	Water - Cem Road				500.00	628.02	-128.02
18	Water - CL 1				500.00	525.44	-25.44
19	Water Dumpfield				200.00	571.00	-371.00
20	Water - Scarning				250.00	27.81	222.19
21	Water - Southend				200.00	810.00	-610.00
22	Water - Toftwood				200.00	354.00	-154.00
23	Refund Deposits			364.24	50.00	28.40	385.84
25	Repairs & Main				4,300.00	4,079.51	220.49
26	Fuel Recharge				500.00	481.18	18.82
27	Rent		6,000.00	7,541.27		23.20	1,518.07
28	Investment- Nat Savings		200.00	3.36			-196.64
			6,200.00	**£7,908.87**	**7,350.00**	**£7,543.10**	**1,515.77**

ASSEMBLY ROOMS

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
54	Heat				3,000.00	2,415.16	584.84
55	Light				3,000.00	2,103.16	896.84
56	Rates			1,871.56	10,000.00	11,163.73	707.83
57	Water				200.00	544.85	-344.85
58	Cleaning				3,500.00	2,594.98	905.02
59	Refuse Collection				900.00	987.78	-87.78
60	Fire Protection				500.00	995.80	-495.80
61	General Repairs				2,000.00	5,738.11	-3,738.11
65	Rental Income		14,000.00	9,408.07			-4,591.93
			14,000.00	**£11,279.63**	**23,100.00**	**£26,543.57**	**-6,163.94**

BANKING

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
135	Premier			449,967.54		59.85	449,907.69
136	Current				1,200.00	839.81	360.19
137	Wages & Petty Cash			300.00	300.00	322.95	277.05
138	National Savings		15.00	0.24			-14.76
139	VAT Refund						
180	Public Works Loan Board				161,113.00	161,113.00	
221	CCLA		3,500.00	3,957.20			457.20
262	Card Payment Machines				250.00	2,662.66	-2,412.66
			3,515.00	**£454,224.98**	**162,863.00**	**£164,998.27**	**448,574.71**

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Scribe

Dereham Town Council
Net Position by Cost Centre and Code

Cost Centre Name

BISHOP BONNERS COTTAGE

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
82	Repairs				510.00	429.96	80.04
83	Electricity				700.00	814.67	-114.67
85	Rent		1.00				-1.00
			1.00		**1,210.00**	**£1,244.63**	**-35.63**

BROCHURE

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
127	Distribution/Printing				5,000.00		5,000.00
					5,000.00		**5,000.00**

CEMETERY & CY

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
30	Water/Rates				11,000.00	10,643.70	356.30
31	Electricity				2,000.00	1,152.84	847.16
32	Hire of Machinery				200.00	144.34	55.66
35	Machinery & Equipment				2,500.00	849.26	1,650.74
36	Fuel				1,100.00	678.27	421.73
37	General Repairs				2,500.00	4,900.60	-2,400.60
38	Lodge			484.00		1,199.93	-715.93
40	Trees				2,000.00		2,000.00
41	Burial Fees		36,000.00	33,391.70	1,000.00	1,345.75	-2,954.05
43	War Graves						
44	Investments - Nat Savings		8.00	0.10			-7.90
45	Closed Churchyard				700.00	50.92	649.08
194	Lodge Repairs				1,000.00	110.00	890.00
209	New Cemetery Fund		12,000.00	15,780.00			3,780.00
254	Telephone Charges				600.00	573.14	26.86
256	New Cemetery Maint				3,500.00	168.75	3,331.25
			48,008.00	**£49,655.80**	**28,100.00**	**£21,817.50**	**7,930.30**

CIVIC

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
93	Mayors Allowance				781.00		781.00
94	Members Expenses				600.00		600.00
95	Civic Expenses	3,455.00		19.25	3,570.00	6,704.85	339.40
97	Photos/Engraving				25.00	70.00	-45.00
98	Twinning				700.00		700.00
100	Petty Cash						
212	Mayors Events				2,350.00	27.65	2,322.35
224	Councillor Training				1,000.00	45.00	955.00
		£3,455.00		**£19.25**	**9,026.00**	**£6,847.50**	**5,652.75**

DEREHAM COMMUNITY CAR

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
129	Milage Costs			16,801.01	6,000.00	6,868.35	15,932.66
130	Other Costs	1,000.00		616.00		1,212.49	403.51
		£1,000.00		**£17,417.01**	**6,000.00**	**£8,080.84**	**16,336.17**

ETLING GREEN

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
116	Conservation			440.00	1,000.00	1,857.22	-417.22
				£440.00	**1,000.00**	**£1,857.22**	**-417.22**

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Dereham Town Council
Net Position by Cost Centre and Code

Cost Centre Name

GRANTS

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
121	CAB				5,000.00		5,000.00
122	General			5,000.00	10,308.00	3,365.00	11,943.00
260	Heritage Trust				1,000.00	1,000.00	
				£5,000.00	**16,308.00**	**£4,365.00**	**16,943.00**

MARKETS

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
47	Electricity				1,700.00	1,829.55	-129.55
49	Rent		14,000.00	16,662.28			2,662.28
50	Promotion				500.00		500.00
			14,000.00	**£16,662.28**	**2,200.00**	**£1,829.55**	**3,032.73**

MEMORIAL HALL

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
68	Gas				5,000.00	5,210.09	-210.09
69	Electricity				13,000.00	12,858.05	141.95
70	Water				500.00	60.00	440.00
71	Rates				11,000.00	10,229.50	770.50
72	Refuse Collection				1,000.00	1,395.19	-395.19
73	Cleaning				1,500.00	614.96	885.04
74	General Repairs			393.60	6,500.00	3,226.87	-1,333.27
75	PRS				1,500.00	1,093.52	406.48
76	Fire Protection/Maintenan				5,300.00	1,686.00	3,614.00
77	Licence				180.00	180.00	
78	Hire fees		50,000.00	28,397.34	5,000.00	3,397.93	-20,000.59
181	Telephone Charges				1,200.00	1,041.33	158.67
183	Bar Income		15,000.00	14,194.98			-805.02
193	Bar Expenditure				9,000.00	8,282.73	717.27
265	Epos - Tills						
			65,000.00	**£42,985.92**	**60,680.00**	**£54,276.17**	**-15,610.25**

MEMORIAL HALL PROJECT

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
182	Loose Equipment				8,521.00	108.33	8,412.67
					8,521.00	**£108.33**	**8,412.67**

NEATHERD MOOR/ABBOTS FIELD

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
112	Conservation			24.15	1,250.00	31.97	1,242.18
				£24.15	**1,250.00**	**£31.97**	**1,242.18**

NORWICH ST PROPERTIES

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
164	Repairs				1,500.00	390.49	1,109.51
165	62 Rental Income		8,000.00	9,971.66			1,971.66
166	58 Rental Income		7,000.00	7,083.84			83.84
			15,000.00	**£17,055.50**	**1,500.00**	**£390.49**	**3,165.01**

PETTY CASH REIMBURSEMENTS

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
173	Petty Cash Reimbursemer			800.00		1,100.00	-300.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

				£800.00		£1,100.00	-300.00

PLAY & OPEN SPACES			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
226	Contract Maintenance				20,000.00	20,236.50	-236.50
227	Play Equipment Mainte				3,000.00	1,100.69	1,899.31
228	General Maintenance				3,000.00	3,042.65	-42.65
229	Inspections				1,000.00		1,000.00
233	Rent for Toftwood			2.00	1,019.00	1,236.27	-215.27
236	Rent for Rugby Field		999.00	999.96			0.96
242	Tree Work				4,000.00	2,955.82	1,044.18
247	New Trees				1,500.00	1,862.09	-362.09
			999.00	**£1,001.96**	**33,519.00**	**£30,434.02**	**3,087.94**

PROJECTS AND CAPITAL			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
199	Building Repairs			20,000.00	98,000.00	85,059.75	32,940.25
200	New Cemetery						
207	Grants						
238	Plans & Strategies					18.00	-18.00
240	New Projects				15,000.00	783,254.48	-768,254.48
253	WW1 Grants						
266	Parish Partnership			5,706.00	7,350.00	13,762.00	-706.00
				£25,706.00	**120,350.00**	**£882,094.23**	**-736,038.23**

RECREATION GROUND			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
87	Light				1,600.00	1,580.21	19.79
88	General Repairs			137.64	4,500.00	4,979.28	-341.64
89	Water				210.00	180.00	30.00
91	Tennis Courts		1,200.00	1,351.18	3,000.00		3,151.18
189	Refuse Collection				2,000.00	2,252.74	-252.74
201	Rental Income		1,000.00	1,581.64			581.64
			2,200.00	**£3,070.46**	**11,310.00**	**£8,992.23**	**3,188.23**

STAFF COSTS			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
					403,567.00	**£322,832.98**	**80,734.02**

Dereham Town Council
Net Position by Cost Centre and Code

Cost Centre Name

STREET FURNITURE

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
102	Flower Baskets			10.00	2,500.00	2,327.98	182.02
103	War Mem Gen Maint				300.00		300.00
104	Electricity				1,500.00	1,798.93	-298.93
105	Gen Maintenance				3,500.00	775.51	2,724.49
106	Other New SF				3,000.00	1,267.23	1,732.77
107	Dog Waste Bins				1,500.00	295.18	1,204.82
109	Christmas Lights/Tree			912.60	7,000.00	19,437.64	-11,525.04
				£922.60	**19,300.00**	**£25,902.47**	**-5,679.87**

TOILETS

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
167	Electricity				1,020.00		1,020.00
168	Rates			4,941.80	5,738.00	1,648.40	9,031.40
169	Cleaning			10.50	7,000.00	5,524.86	1,485.64
170	Repairs			26.19	3,000.00	4,701.67	-1,675.48
171	Water				1,000.00		1,000.00
				£4,978.49	**17,758.00**	**£11,874.93**	**10,861.56**

VAN

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
131	Fuel				1,600.00	1,041.98	558.02
132	Repairs				1,500.00	1,030.10	469.90
133	Road tax				755.00	555.00	200.00
232	New Vehicle						
					3,855.00	**£2,627.08**	**1,227.92**

VICARAGE MEADOW

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
119	Conservation				1,000.00	489.00	511.00
					1,000.00	**£489.00**	**511.00**

WINDMILL

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
124	General Maintenance				1,000.00		1,000.00
					1,000.00		**1,000.00**

NET TOTAL	**£4,455.00**	**1,132,318.00**	**£1,623,147.90**	**1,014,767.00**	**£1,638,248.14**	**-128,196.24**

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Scribe

Movements to and from General Fund to Earmarked reserves

Earmarked Reserve	Balance 2021	From Earmarked to GF	From GF to Earmarked	Balance 2022
Windmill	£1,685.31	£0.00	£1,000.00	£2,685.31
Burial Account	£1,020.54	£0.00	£0.10	£1,020.64
Building Capital repairs	£2,833.87	£2,833.87	£0.00	£0.00
New Play	£86,068.00	£86,068.00	£0.00	£0.00
Play and open space contingency	£53,566.00	£53,566.00	£0.00	£0.00
Allotment Account (capital and restricted)	£33,581.39	£0.00	£3.36	£33,584.75
Cemetery Fund	£30,805.10	£0.00	£0.00	£30,805.10
Additional Open space	£143,035.00	£0.00	£29,236.00	£172,271.00
Major Refurbishment of Town Council Asset	£37,000.00	£0.00	£15,000.00	£52,000.00
Walking and Cycling	£10,000.00	£0.00	£10,000.00	£20,000.00
Climate Change Intiatives	£12,000.00	£0.00	£0.00	£12,000.00
FEPOW memoral maintenance £2536.59 (2022/23)				£0.00
Country Park	£140,000.00	£100,000.00	£0.00	£40,000.00
Total Revenue Reserves	£518,013.82	£242,467.87	£55,236.10	£330,782.05
Total Capital Reserves	£33,581.39	£0.00	£3.36	£33,584.75

Net from General Fund to Revenue Reserves	£120,001.19	-£187,231.77
Net from General Fund to Capital Reserves	£240.04	£3.36

4 year Projects and Capital
May 2022

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Income					
1	Revenue budget surplus	£244,044	£257,771	£257,771	£257,771	£257,771
	Total	£244,044	£257,771	£257,771	£257,771	£257,771
	Expenditure					
2	New land maintenance	£6,242	£0	£0	£0	£0
3	Neatherd land Purchase	£74,000	£0	£0	£0	£0
4	Country Park		£13,500	£13,770	£14,045	£14,326
5	Orbit open space					
6	Westfield Road open space					
7	Old Becclesgate play area		£20,000	£3,000	£3,000	£3,000
8	Community Toilet scheme		£5,000	£5,000	£5,000	£5,000
9	Etling view play space.	£5,000	£5,000	£5,000	£5,000	£5,000
10	Revenue budget inflation risk	£5,743	£17,000	£17,000	£6,095	£6,217
11	Additional open space	£29,236	£29,821	£30,418	£31,026	£31,647
12	Advice to acquire additional open space		£8,000			
13	New digger		£10,000			
14	Walking and Cycling	£10,000	£10,000	£10,000	£10,000	£10,000
15	Major refurbishment TC Asset.	£15,000	£15,000	£15,000	£15,000	£15,000
12	Tree survey	£3,000		£3,000		3000
13	Election charges			£8,000		
14	Building capital repairs	£65,155	£67,762	£70,472	£73,291	£76,223
	Total	£213,378	£201,083	£180,660	£162,457	£169,412
	Additional expenditure					
15	Mem Hall bar storage		£25,000			
16	Memorial Hall equipment		£8,334			
17	**New Projects and Parish Partnership. (available budget)**	£12,650	-£28,000	£20,000	£20,000	£20,000
	Queen Mothers Garden BDC		£20,000			
	Memorial Copse		£5,000			
	Jubilee		£3,000			
	Parish Partnership	£7,350	£50,000			
	Other Projects					
	Neighbourhood Plan		£19,653			
	Commemoration Grants		£8,869			
18	New play	£18,401	£18,769	£19,145	£19,528	£19,918
19	delegated services'*	£23,471	£23,940	£24,419	£24,908	£25,406
20	Play and open spaces**	£9,212	£9,396	£9,584	£9,776	£9,971
	Total	£71,084	£163,962	£73,148	£74,211	£75,295

Opening balance	£ 637,686	£ 929,063	£ 826,632	£ 629,639	£546,381
Year	2021-2022	2022-2023	2023-2024	2024-2025	2024-2026
Reserves	**£ 928,184**	**£ 826,632**	**£ 629,639**	**£ 546,381**	**£481,195**

Annual budget surplus	£290,498	-102,431	-196,993	-83,259	-65,186

Target reserves	£403,780	£419,931	£436,728	£454,198	£472,365
Difference between reserves and target.	£524,404	£406,701	£192,911	£92,183	£8,830

Delegated services*
Possible additional staff
Building up a legal contingency
Maintaining the Neatherd

Play areas**
Risk associated with transfer of play areas and open spaces.

May 2022

Building Capital Repairs

	2021-2022	2022-2023	2023-2024	2024-25	2025/26
Opening Balance	£2,834	-£36,332	-£110,570	-£165,098	-£97,807
from P&C	£65,155	£67,762	£70,472	£73,291	£76,223
58 Norwich Street		£5,000			
Windmill					
Chapel Windows		£8,000			
Memorial Hall	£4,000	£15,000		£6,000	
Assembly Rooms heating	£65,000				
Assembly Rooms external decoration			£10,000		
Assembly Rooms Internal decoration			£15,000		
Tennis courts		£3,000			
reinstall speed humps	£0	£6,000			
fire alarm Assembly rooms	£2,000				
Painting BBC	£24,000				
Toilets		£3,000			
BBC fire place structural		£10,000			
Neatherd Track		£20,000			
Cemetery Lodge		£75,000	£100,000		
Over Spend/under spend	£9,321				
Closing Balance	-£36,332	-£110,570	-£165,098	-£97,807	-£21,584

Play areas	2021-2022	2022-2023	2023-2024	2024-25	2025/25
Opening Balance	£339,634	£367,247	£115,413	-£35,858	-£6,555
from P&C	£27,613	£28,166	£28,729	£29,304	£29,890
New Play (north Dereham)		£200,000			
Skate Park			£180,000		
Recreation Ground Play Dereham		£80,000			
Recreation Ground Car Park		£5,000			
Refurbish play area					£80,000
Closing Balance	£367,247	£115,413	-£35,858	-£6,555	-£56,665

Cumulative balance - Play and Buildings	£330,916	£4,843	-£200,956	-£104,361	-£78,249

Policies

Financial Management Risk Assessment

FMRA1

Risk Description	**Service interruption due to long term absence of Clerk of the Council or any other member of staff**
Location	**Clerk's Office, Assembly Rooms, Quebec Street, Dereham**
Staff Involved	**Clerk of the Council, Administrative and Finance Officer, 3 clerical assistants**
Control Measures:	
Internal	**Administrative and Finance Officer trained to undertake wide range of financial and administrative tasks.** **All clerical staff multi-skilled and work share to ensure no disruption if any person absent through illness, leave or any other event.** **Groundstaff, handyman and caretaker also multi-skilled to provide cover for each other as above.**
External	**Advice available from other members of the Society of Local Council Clerks and the Norfolk ALC**

Reviewed By Finance Committee June 2022~~0~~

Dereham Town Council

Financial Management Risk Assessment

FMRA2

Risk Description	**Loss or damage by fire, wind or weather or vandalism of council buildings, street furniture or other fixed assets**
Location	**Various sites**
Staff Involved	**All administrative staff, groundstaff, caretaker and handyman**
Control Measures:	
Internal	**All directly managed buildings and property accessed each week day where practicable. Open space sites, Dereham Recreation Ground to be checked 4 times per week other open spaces checked at least weekly, Dereham Cemetery supervised during working hours.** **Room hire for social functions and meetings regulated by hire agreements signed in advance of any event.**
External	**Buildings and contents insured for loss, destruction or unauthorised entry resulting in theft or damage of contents. Building Valuations reviewed three yearly.**

Reviewed By Finance Committee June 2022~~0~~

Dereham Town Council

Financial Management Risk Assessment

FMRA3

Risk Description	**Authorisation and control of supply of goods and services to the Council**
Location	**All sites**
Staff Involved	**Clerk of the Council, Administrative and Finance Officer**
Control Measures:	
Internal	**Supply of all goods and services regulated by the Council's Financial Standing Orders and controlled by Clerk of the Council.** **Where necessary under the Financial Standing Orders and Regulations goods supplied against fixed offer price or written quotation. Goods received and invoices checked and certified by Administrative and Finance Officer. Payments approved by Council against monthly schedule prepared by Administrative and Finance Officer and checked by Clerk of the Council.** **Petty cash expenditure checked monthly by either Administrative Officer or Clerk of the Council. ~~Quarterly pP~~etty cash reports reported to Finance and Governance Committee where quarterly expenditure exceeded £1,000.** **Internal auditor checking sample payments to ensure compliance with Financial Regulations and that payments are supported by vouchers expenditure is approved.**
External	**External Auditor (as appropriate) and annual publication of accounts and availability of financial records for public inspection for 15 working days prior to audit**
Reviewed By Finance Committee June 2022~~0~~	

Dereham Town Council

Financial Management Risk Assessment

FMRA4

Risk Description	**Banking and Investment Arrangements and Controls**
Location	**Council Office**
Staff Involved	**Clerk of the Council and Administrative Assistant**

Control Measures:

Internal

All cash and cheques to be banked weekly after reconciliation with receipt sheets. If weekly banking exceeds £2500 then two members of staff must go to the bank.

All banking arrangements and changes to banking services approved by Council and recorded in the minutes.

Bank accounts to operate as fixed in Financial Regulations and approved by full Council - ~~previously approved payment schedules (General Account) with two members signing and verifying both schedules and transfer of funds (either from Premier to General or General to Wages and Petty Cash Accounts)~~ Transfers greater than XXXXXX authorised by signatories at bank.

Cheques to be signed as outlined in Financial Regulations, ie cheques made out after checking of invoices by Administrative Officer, checked for payment at Full Council meeting monthly then cheques signed by 2 councillors who also initial cheque counterfoil and relevant invoice.

Electronic payment of bills carried out by Admin officer after approval from Clerk. All payments listed each month to Full Council, Invoices and bank reconciliation available at any time for Cllrs to inspect and check against payment.

Investment of cash balances and earmarked funds in high interest accounts as agreed by Finance Committee. Transfers between high interest (Business Premium) account and main (General) bank account via online banking.

Reconciliation of bank accounts carried out monthly by Administrative Officer. Details to be advised to Council monthly via Monthly Financial Statement.

External	Council's bankers (Lloyds) instructed to comply with mandate at all times. All changes in banking instructions, mandates etc. to be in writing, email or fax with hard copy kept permanently on file.
Reviewed By Finance Committee June 202~~0~~20	

Dereham Town Council

Financial Management Risk Assessment

FMRA5

Risk Description	Market rent collection
Location	Market/ Council Office
Staff Involved	Clerk of Council and all administrative and clerical staff
Control Measures:	
Internal	Market Traders required to pay rent electronically or by cheque before they attend. ~~direct to office but due to some being sole traders, staff have to collect some rents. Receipt to be issued for EVERY amount, be it cash or cheque, when payment received. Cash to be reconciled with receipts immediately on return to office. The markets officer will continue to visit every market and collect such rents as appropriate. This is currently under review to minimise risk of staff contracting Covid-19.~~
External	~~Market traders to be encouraged to bring rent to office, or pay by cheque via the post. Alternative would be for neighbouring stall holders to oversee each others stall while one of them come to the office to pay on behalf of them both.~~
Reviewed By Finance Committee June 202~~0~~20	

Dereham Town Council

Financial Management Risk Assessment

FMRA6

Risk Description	Employment and control of staff and payroll
Location	Council Office,
Staff Involved	Clerk of the Council and Deputy Town Clerk
Control Measures:	
Internal	Clerk of the Council has overall responsibility for the direction and activities of all staff employed by Council. Payroll managed by Administrative & Finance Officer. All staff salaries paid directly to employee bank accounts using Lloyds Telepay.
External	Council approves the appointment, pay and terms and conditions of service of all employees and any "significant" variations to same. Council follows ~~approves~~ all annual pay adjustments and changes in national terms and conditions of service. Council approves any changes to the standard Contract of Employment issued to all employees . Internal auditor to check that salary paid to Clerk and Deputy Clerk is in accordance with Council's decisions.
Reviewed By Finance Committee June 2022~~0~~	

Dereham Town Council
Operational Risk Matrix
June 2022

LIKELIHOOD	IV Moderate	III Marginal	II Critical	I Catastrophic
Very High A	3.			
High B		10.		
Significant C		8.	7. 5.	
Low D		6.		
Very Low E				1. 9. 2. 4.
Almost Impossible F				

IMPACT

Dereham Town Council Risk Analysis.
June 2020

Risk N°	Risk	Current Management	Likelihood (with existing controls)	Impact (with existing controls)	Score	Possible further actions to reduce Risk
1	Key documents and data are lost through fire damage, water damage, theft.	• Key documents are stored in strong room. • Since 2020 electronic documents have been backed to the 'Cloud'	E Likelihood of fire is very low.	I Depending on the data could be catastrophic	EI	• No Guarantee of effectiveness of strong room – council has agreed to purchase fire rated filing cabinet in addition to strong room.
2	Fire	• PAT testing of all appliances in building. • All fire equipment tested • Equipment serviced • New detection system being installed • Annual fire Risk Assessment carried out • Boiler serviced and checked annually • Write into lease agreement equipment is appropriately PAT tested. • PAT testing routinely carried out	E	I Could be catastrophic	EI	• Could consider instigating spot checks on tenants to ensure untested appliances haven't been brought into the building.
3	Personal injury claims	• Individual pieces of equipment inspected in accordance with the risk assessment. • Public comments collated on data base so that follow ups can be tracked	A	IV	AIV	• Collate all inspections and servicing on to a single data base so that inspections can be better coordinated.
4	Financial shortfall because of changes in local Government LCTSG Introduction of Referendum Principle. Change in Gov policy Reduced income due to Covid-19	• All major financial risks accounted for. • 4-year budget forecast reviewed 4 times per year. • The impact on the Council's finances is reviewed whenever a new commitment is made. • Clerk keeps abreast of the direction Government Policy is heading • Allowance made in the 5-year capital and projects budget.	E With measures put in place	I	EI	• The biggest risk to the Council is committing to on-going revenue expenditure without fully appreciating its long-term financial impact – the way the Council keeps its long-term financial position continually under review should keep this risk under control.
5	Long term projects not being completed because of unexpected issues needing to be dealt with.	• This is managed on a day-to-day level. • Balanced score card prioritisation introduced, to improve focus.	C	II Not being able to set a priority is a major risk to the council. While it is not catastrophic, some long-term projects get side-lined because of new activities being taken on.	CII	• Data-base of all council decisions has been established so that they can be tracked and remembered. • To continue to develop the balanced score card and embed its principle into the culture of the organisation.
6	Clerk – off work with	Council has contingency reserves	D	III	DIII	For day-to-day operations the impact will be marginal.

	long term illness.					The longer the Clerk is away the greater the impact. Once the extent of the illness known a judgment can be made as to whether projects can be delayed or whether an interim clerk would be appointed.
7	Risk Assessments, and inspection records not as robust as they could be.	Risk Assessments, are written as they are required. Included within the risk assessment are usually inspection records. High risk areas such as Fire risk assessments and Play inspections, are reviewed by an independent person annually.	C	II	CII	All risk assessments are in the process of being reviewed. Starting with highest risk first.
8.	Succession planning as office staff leave.	Work rotated between staff.	CIII	III Without management this would have a critical effect, as it takes at least 2 years to become competent in each area.	CIII	
9.	Banking collapse following Covid-19	Council reserves are split Lloyds bank, National Savings Account and CCLA investments. Need to place majority of funds in National Savings Account and consider opening accounts in other banks to split the risk. Other than the National Savings Account which is backed by the Government, only £80k is secure in any one bank.	E Without any measures put in place. F With measures as suggested put in place.	I	FI	Can move to FI quite quickly.
10.	Council not maintaining a reasonably congenial working environment for staff.	Member officer protocol.	A	II	AII	This has improved considerably in the last year or so, but it is still a risk if there is limited scope for encouraging individuals to behave congenially. Arrange training, bespoke to Dereham Town Council, for all cllrs through Norfolk ALC after elections.

Changes from 2020

Risk	Comment
1	. The fire proof cabinets are still to be purchased.
5	The balanced score card – prioritisation process has been helpful, but this needs to be embedded into the organisational culture. The Score Card has also been beneficial in terms of reducing the pressure on staff and excessive hours.
7	Need to review risk assessment over the next year.

Dereham Town Council
Audit Plan 2021/22

Task	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Internal audit plan review*												
Internal audit terms of reference review*												
Financial/Operational risk register review*												
5 year budget review*												
Appoint internal auditor*												
Expenditure v Budget reported to Council review*												
petty cash expenditure reported to Council												
Bank reconciliation												
Asset register review*												
Insurance schedule review*												
Financial regulations review*												
Standing orders review*												
Half year internal audit check*												
Preparation of Budgets*												
Health and Safety review of risk assesment												
End of year internal audit												
Publish all items of expenditure over £100**												
Publish end of year accounts**												
Publish Annual Governance Statement**												
Publish Internal Audit Report**												
Staff appraisals												
Meeting of Headborough Estate as required.												
Review VAT position	As and when required depending on projects being undertaken											
Review Investment Strategy*												
Publish Investment Performance**												

*committee
** From Transparency Code for Smaller Authorities 2014

Review levels of reserves 2024

DEREHAM TOWN COUNCIL

Terms of Reference for the Town Council's Internal Auditor

Background

- The requirements for an Internal Audit function come under local government legislation - section 151 of the Local Government Act 1972. The Accounts and Audit (Amendment) (England) Regulations 2006 also identify the need for an Internal Audit function.

- The Auditor shall carry out his work in accordance with proper practice guidance with particular reference to Appendix 9 of the "Governance and Accountability in Local Councils in England and Wales - A Practitioners' Guide".

- The Internal Auditor must be independent of the activities he audits so as to remain impartial and shall have no other role within the Council.

- The internal Auditor will have direct access to the RFO, the Chairman and vice Chairman of Finance and Governance and the Mayor and Deputy Mayor, but the main contact will be with the RFO.

Purpose of Internal Audit

- To make recommendations to the RFO on any improvements to the systems of financial controls, which would reduce financial risks and improve financial governance.

- To make recommendations to the RFO on the layout and presentation of financial information to Councillors.

- To test and report to the Council on whether the council's system of financial control put in place by the Authority is adequate and working satisfactorily.

- To assist the Council in fulfilling its responsibility to have and maintain proper arrangements for the prevention and detection of fraud, error or mistakes.

- To carry out an annual audit and report areas of irregularity/weakness/concern and make recommendations to the Council for improvement where such a need is identified.

To Complete Section 4 of the Annual Return

- To complete the Internal Auditor's Report of the Annual Governance and Accountability Return.

Scope of the Audit

Assessment and verification of the integrity of data and financial transactions as measured against standard accounting practices and as assessed against the Council's Standing orders and Financial Regulations. Area of focus will include the following:-

- The accuracy and validity of records of receipts and payments.
- Proper authorisation and accountable processes for making payments.
- Relevant invoices/receipts supporting payments made.
- Check accuracy of salary payments to the Clerk and Deputy Clerk
- Check the Council meets its responsibilities as a trustee for the Headborough Estate.

There are no limitations to the Internal Auditor's scope of activities. The scope of Internal Audit allows for unrestricted coverage of the council's activities including both financial and non-financial systems of internal control. Any restrictions imposed by the RFO will be immediately reported to the Chairman of Finance and Governance and the Mayor.

It is expected that the Internal Auditor will work collaboratively with the RFO to ensure continual improvement in the financial governance of the Council. If at any time the RFO does not accept the recommendations from the Internal Auditor, the Internal Auditor should make a written report directly to the Chairman of Finance and Governance and the Mayor.

End of year reports

Dereham Town Council

Prepared by: _____ Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____ Date: _____

Name and Role (RFO/Chair of Finance etc)

Bank Reconciliation at 31/03/2022

	Cash in Hand 01/04/2021	1,209,864.17
	ADD	
	Receipts 01/04/2021 - 31/03/2022	1,679,947.15
		2,889,811.32
	SUBTRACT	
	Payments 01/04/2021 - 31/03/2022	1,693,645.87
A	**Cash in Hand 31/03/2022** (per Cash Book)	**1,196,165.45**

Cash in hand per Bank Statements

Cash	31/03/2022	0.00	
Petty Cash Tin	31/03/2022	266.47	
Nat Savings Burials	31/03/2022	1,020.64	
Nat Savings Allotments	31/03/2022	33,584.75	
Nat Savings General	31/03/2022	2,415.20	
Premier	31/03/2022	1,070,454.18	
Wages & Petty Cash	31/03/2022	1,820.02	
General	31/03/2022	86,604.19	
			1,196,165.45
Less unpresented payments			
			1,196,165.45
Plus unpresented receipts			
B	**Adjusted Bank Balance**		**1,196,165.45**

A = B Checks out OK

Created by Scribe

Dereham Town Council
Income & Expenditure Account
01/04/2021 to 31/03/2022

(Last) Year Ended 31 Mar 2021		*(Current) Year Ended 31 Mar 2022*
	Income	
61,278.80	CEMETERY & CY	49,655.80
700.00	PETTY CASH REIMBURSEMENT:	800.00
7,810.27	ASSEMBLY ROOMS	11,279.63
851.66	TOILETS	4,471.82
9,702.52	MARKETS	16,662.28
934,381.00	ADMINISTRATION	963,995.00
13,725.26	NORWICH ST PROPERTIES	17,055.50
1,662.50	ETLING GREEN	440.00
8,065.31	MEMORIAL HALL	42,985.92
370.00	CIVIC	19.25
881.15	NEATHERD MOOR/ABBOTS FIEL	24.15
1,620.76	RECREATION GROUND	3,070.46
8,004.31	ALLOTMENTS	7,908.87
4,710.77	BANKING	454,224.98
1,000.96	PLAY & OPEN SPACES	1,001.96
645.00	STREET FURNITURE	922.60
500.00	GRANTS	5,000.00
4,182.50	VAN	
	DEREHAM COMMUNITY CAR	17,417.01
	PROJECTS AND CAPITAL	25,706.00
£1,060,092.77		**£1,622,641.23**

	Expense	
21,813.50	CEMETERY & CY	21,667.32
5,441.16	VAN	2,448.98
700.00	PETTY CASH REIMBURSEMENT:	1,100.00
717.01	DEREHAM COMMUNITY CAR	8,010.84
14,372.97	TOILETS	11,444.52
18,255.37	ASSEMBLY ROOMS	26,399.11
1,792.53	MARKETS	1,829.55
217.77	NORWICH ST PROPERTIES	390.49
61,888.18	ADMINISTRATION	49,916.86
1,152.81	BISHOP BONNERS COTTAGE	1,169.72
462.00	ETLING GREEN	1,857.22
49,196.30	MEMORIAL HALL	54,281.53
9,500.00	GRANTS	4,365.00
1,964.29	CIVIC	6,847.50
1,275.00	VICARAGE MEADOW	489.00
36.31	NEATHERD MOOR/ABBOTS FIEL	31.97
51,756.92	PROJECTS AND CAPITAL	890,256.63
8,033.12	RECREATION GROUND	11,730.21
9,053.23	ALLOTMENTS	6,987.67
163,263.02	BANKING	164,998.27
20,582.51	PLAY & OPEN SPACES	30,465.69
319,593.66	STAFF COSTS	322,832.98
14,116.79	STREET FURNITURE	25,829.01
685.31	WINDMILL	
	MEMORIAL HALL PROJECT	907.33
£775,869.76		**£1,646,257.40**

Dereham Town Council
Income & Expenditure Account
01/04/2021 to 31/03/2022

(Last) Year Ended 31 Mar 2021		*(Current) Year Ended 31 Mar 2022*
	General Fund	
388,469.28	Balance at 01 Apr 2021	**552,451.06**
1,060,092.77	ADD Total Income	1,622,641.23
1,448,562.05		2,175,092.29
775,869.76	DEDUCT Total Expenditure	1,646,257.40
672,692.29		528,834.89
120,241.23	DEDUCT Reserves Balance	-290,228.41
£552,451.06	Balance at 31 Mar 2022	**£819,063.30**

Reserves:
Capital Reserve Balance £33584.75
Earmarked Reserve Balance £330782.05

Legacy Reserve Transfers:
General Fund to Capital Reserve £3.36
General Fund to Earmarked Reserve £-290231.77

Dereham Town Council

BALANCE SHEET

31/03/2022

(Last) Year Ended 31 Mar 2021		*(Current) Year Ended 31 Mar 2022*
£	**CURRENT ASSETS**	**£**
	Stocks and stores	
	Work in progress	
506.67	Debtors (Net of provision for doubtful debts)	
	Prepayments	
3,044.71	VAT Recoverable	1,643.19
	Temporary lendings (investments)	
1,209,864.17	Cash in hand	1,196,165.45
1,213,415.55	**TOTAL ASSETS**	1,197,808.64
	CURRENT LIABILITIES	
6,369.28	Creditors	14,378.54
1,207,046.27	**NET ASSETS**	**1,183,430.10**
	Represented by:	
552,451.06	General fund Balance	819,063.30
	Reserves:	
33,581.39	Capital	33,584.75
621,013.82	Earmarked	330,782.05
	Adjustments	
1,207,046.27		**1,183,430.10**

The above statement represents fairly the financial position of the council as at 31 Mar 2022

Signed

Responsible Financial Officer

Date

Borrowing as at 31st March 2022

	ref	Project	date taken out	Finish	Interest rate	Amount borrowed	Balance 31st March 2021	Total Repayment 2021/22 (principal)	Balance 31st March 2022
1	499068	Mem hall	04/11/2011	2035	3.79	£440,000.00	£318,605.77	£16,167.22	£302,438.55
2	499069	Cem land	11/11/2011	2056	4.19	£235,000.00	£210,000.08	£3,398.25	£206,601.83
3	499164	26 acres	12/12/2011	2061	4.23	£185,500.00	£173,561.35	£1,625.83	£171,935.52
4	505462	Cemetery layout	14/10/2016	2066	2.77	£525,000.00	£504,347.86	£5,528.00	£498,819.86
5	498186	Mem hall	26/11/2010	2034	4.85	£650,000.00	£464,865.04	£23,869.76	£440,995.28
6	498624	Mem hall	10/06/2011	2035	4.92	£650,000.00	£477,460.45	£23,236.84	£454,223.61
7		Country Park							£450,000.00
						Total	£2,148,840.55	£73,825.90	£2,525,014.65

CCLA Property Fund as at 31st March 2022

Year	Opening Valuation	closing Valuation	dividends	total return (Based on £100,000 initial investment)
2015/16	£95,824.31	£101,577.72	£5,392.00	£6,969.72
2016/17	£101,577.72	£99,989.38	£4,727.83	£4,717.21
2017/18	£99,989.38	£103,114.04	£4,755.40	£7,869.44
2018/19	£103,114.04	£104,716.26	£4,535.56	£9,251.82
2019/20	£104,716.26	£100,971.00	£3,548.63	£4,519.63
2020/21	£100,971.00	£100,252.94	£4,379.79	£4,632.73
2021/22	£100,252.94	£117,849.57	£3,957.00	£21,806.57

Annual Return

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2022
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at **31 March 2022** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2021/22

Dereham

https://www.derehamtowncouncil.info/

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")*			
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*			
N. The authority has complied with the publication requirements for 2020/21 AGAR *(see AGAR Page 1 Guidance Notes).*			

	Yes	No	Not applicable
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

Signature of person who carried out the internal audit

Date

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Dereham

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed Yes	Agreed No*		'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.				*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.				*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.				*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.				*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.				*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.				*arranged for a competent person, independent of the financial controls and procedures. to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.				*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.				*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

https://www.derehamtowncouncil.info/

Section 2 – Accounting Statements 2021/22 for

Dereham

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	922,823	1,207,046	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	933,321	963,395	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	126,772	659,246	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	319,594	322,414	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	161,113	161,113	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	295,163	1,162,731	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	1,207,046	1,183,430	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	1,209,864	1,196,165	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	10,762,639	11,506,714	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	2,148,841	2,525,015	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	N/A	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)				*The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.*
				N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chairman of the meeting where the Accounting Statements were approved