



## NOTICE OF MEETING

### AND SUMMONS TO ATTEND

The meeting of Sprowston Town Council  
will be held in the St. Quintin Room, at Sprowston Diamond Centre, School Lane  
Sprowston on Wednesday 6 June 2018 at 7.30pm

### AGENDA

Item No.

1. To receive declarations of interest
2. To receive apologies for absence (proforma enclosed).
3. To confirm the minutes of the Annual Council meeting held on 16 May 2018. Pages 1 - 7
4. Presentation by Heritage Contract Services Ltd Pages 8 - 31
5. To receive correspondence & agree action/response arising from the minutes.  
(1) Minute 18/106 - Council Office Recreation Ground Road (To be Circulated)
6. To receive any written/verbal reports from Sprowston County and District Councillors. Page 32
7. To adjourn the meeting to allow members of the public & Councillors with prejudicial interests to speak<sup>1</sup>.
8. To receive the report of the Town Clerk and make decisions on:- Pages 33 - 34
  - 1.1 Norwich Pickleball Club
  - 1.2 Bowls Green
  - 1.3 Internal Audit Recommendation
  - 1.4 Beryl Read Sports Hall - Hire Fees
9. Adjourn the meeting for a short break.
10. To consider planning applications to 6 June 2018. Pages 35 - 36
11. To receive any Police Liaison Officer's report.
12. To receive any written/verbal reports from the Council's Committees and Working Groups.
13. To receive any written and verbal reports from Members representing the Council on or at outside organisations. (proforma enclosed)
14. Finance to approve and sign
  - (i) the Annual Governance and Accountability Return 2017/18 (Section 1) Page 37
  - (ii) the Statement of Accounts (Income & Expenditure) and Balance Sheet for the year ended 31 March 2018. Pages 38 - 54
  - (iii) the statement of Petty cash for the year ended 31 March 2018. Pages 55 - 56
  - (iv) the Annual Governance and Accountability Return 2017/18 (Section 2) Pages 57 - 58

- (v) the Internal Audit Report 2017/18 Pages 59 - 71
- (vi) and complete the Internal Audit Review Checklist 2018 part 1 & 2 (and report) Pages 72 - 73
- (vii) and review the Financial Risk Assessments for 2018/19 and approve the Terms of Reference as listed under Internal Audit Assurance. Pages 74 - 78
- (viii) and to confirm the appointment of the Internal Auditor for the ensuing year.
- 15. To confirm the payment of accounts to 6 June 2018. Pages 79 - 80
- 16. To receive the schedule of credit card payments. Page 81
- 17. To receive the schedule of direct debits Page 82
- 18. The Chairman will move that the press and public be excluded from the meeting for the remaining business because otherwise, information which is exempt information by virtue of Paragraph 1 of Part I of Schedule 12A of the Local Government Act 1972, as amended by the Local Government (Access to Information) (Variation) Order 2006, would be disclosed to them.
- 19. Confidential Report of the Town Clerk. Pages 83 - 91



**June Hunt**  
Town Clerk

**1 June 2018**

Council Office. Sprowston Diamond Centre . Sprowston . Norwich.NR7 8TR  
Tel: 0845 004 6227 or (01603 408063) . Fax: (01603) 418113 . Email: townclerk@sprowston-tc.gov.uk

**Footnote:**

<sup>1</sup> Members have a statutory legal duty under the Local Government Act 2000, to declare any personal or prejudicial interest they have in items contained in the above agenda. Failure to do so may result in the individual Councillor being reported to the Standards Board for England.

Town Councillors are reminded that they have a duty to state a Declaration of Interest prior to the appropriate agenda item and to consider the Crime and Disorder Act 1998 s.17 when reaching a decision.

Planning Applications listed above are those in the office at the time of publication of the Agenda. The Council may consider others received up to the date of the meeting if appropriate. Plans may be viewed in the Council office during office hours, and are available from 7 pm on the date of the meeting. Alternatively, to view on line please go to [www.broadland.gov.uk](http://www.broadland.gov.uk) and follow the links through to planning.

It should be noted that Councillors Mr Knowles, Mr Moncur (Chairman) and Mr Ward will or could be making comments on the planning applications at this meeting as a non-statutory consultee on behalf of the Town Council. However, as all three Councillors are on the Planning Committee of Broadland District Council they would like it made clear that their views could change at those meetings when more information could lead them to a differing view than that expressed at this meeting. To this end they will be abstaining from voting on planning matters, apart from in the case of a tied vote when the Chairman will make the casting vote.

This Meeting is open to the Public and the Press. Copies of this Agenda and Draft Minutes referred to above are available from the Council Office. Signed copies of the Minutes may also be downloaded from the Council's website [www.sprowston-tc.gov.uk](http://www.sprowston-tc.gov.uk) (go to Agenda and Minutes page). They are available (unless marked confidential) for public inspection at the Council Offices during public opening hours.

*In the interests of openness and transparency, Councillors and members of the public are reminded that the law permits any person to film, record, photograph or use social media in order to report on the proceedings of a meeting of the Council. The Council request that anyone wishing to record the meeting lets the Council know beforehand so appropriate arrangements can be made to facilitate the recording.*

**COUNCIL MEETING – 16 MAY 2018**

At the Annual meeting of the Sprowston Town Council held at Sprowston Diamond Centre, School Lane, Sprowston on Wednesday 16 May 2018, the following Members were present:-

Mr I Moncur – Chairman

Mr W F Couzens	-	Mr K Lashley
Mrs S L England	-	Mr J H Mallen
Mr R A Fowkes	-	Mr B Osborne
Mr R J Knowles	-	Ms C T Rumsby
Mrs B J Lashley	-	Mr J M Ward

In attendance

Mrs J Hunt	-	Town Clerk and Responsible Financial Officer
Mrs E Elliot	-	Committee Officer

1 member of the public was present

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**18/099. APPOINTMENT OF CHAIRMAN OF THE COUNCIL FOR THE ENSUING YEAR**

The Chairman of the Council, Mr I Moncur, occupied the Chair and invited nominations for the appointment of Chairman of the Council for the ensuing year.

Mr J M Ward proposed and Mr K Lashley seconded the nomination of Mr I Moncur.

There being no other nominations and on being put to the vote it was **RESOLVED** that Mr I Moncur be appointed Chairman of the Council for the ensuing year.

**18/100. DECLARATION OF ACCEPTANCE OF OFFICE OF CHAIRMAN OF THE COUNCIL**

Mr I Moncur signed the Declaration of Acceptance of Office as Chairman of the Council in the presence of the Town Clerk, thanked Members for his appointment and then held the office of Chairman for the rest of the meeting.

**18/101. APPOINTMENT OF VICE-CHAIRMAN OF THE COUNCIL FOR THE ENSUING YEAR.**

Mr I Moncur proposed and Mr N Shaw seconded the nomination of Mr K Lashley.

There being no other nominations and on being put to the vote it was **RESOLVED** that Mr K Lashley be appointed Vice-Chairman of the Council for the ensuing year.

**18/102. DECLARATIONS OF DISCLOSABLE PECUNIARY AND OTHER INTERESTS**

No declarations of disclosable pecuniary and other interests were received.

**18/103 . APOLOGIES FOR ABSENCE**

Written apologies for absence were received and accepted by the Council from Ms G Landamore and Mrs J Leggett and verbal apologies from Mr T Landamore.

**18/104. ANNUAL TOWN MEETING MINUTES**

The Minutes of the Annual Town Meeting held 25 April 2018, having previously been circulated to all Members were confirmed and signed by the Chairman of the Council.

**18/105. MINUTES**

The Minutes of the Council's meeting held on 25 April 2018, having previously been circulated to all Members were confirmed subject to the following amendment

Page 4 delete 4 April 2018 and insert 25 April 2018.

signed by the Chairman of the Council.

**18/106. BIDWELLS**

Mr Jason Menezes of Bidwells LLP Ltd gave a detailed report on an offer of £30,000 from Catch 22 to break their lease for the Council's property at Sprowston Recreation Ground two months early and in full and final settlement of dilapidations and rent. Mr Menezes answered Members questions therefrom.

A discussion took place regarding the re-occupation of the building by staff and it was

**RESOLVED** to instruct the Town Clerk

- (a) to organise the refurbishment of the Council's office building at Sprowston Recreation Ground to current health and safety standards, engaging professional services from Bidwells LLP Ltd and Birketts Solicitors, and building services from Omnis Construction.
- (b) to defer a decision on the refurbishment of the interior Council chamber walls until completion of a site visit by Members.
- (b) to procure IT equipment and new and lockable office storage using the Council's reserves budget.

**18/107. POLICE LIAISON OFFICER'S REPORT**

Members noted the May 2018 Newsletter and Mr W F Couzens asked if PC Rob Devlin had taken over from PC Andy Mason as the Engagement Officer.

**18/108. TRAILER - WROXHAM ROAD**

Referring to Minute 18/089 (4), Mr J M Ward commented that he was surprised that the trailer chained to a drain on Wroxham Road was not considered an obstruction.

**18/109. BLUE BOAR LANE OPEN SPACE (UNADOPTED)**

Further to Minute 18/091 1.2, the Town Clerk reported that she had contacted Norfolk County Council regarding the provision of safety railings on Blue Boar Lane adjacent the open space and had been advised that this would only be considered as part of the 50/50 scheme. Mr I Moncur suggested funding could be sourced from the parish funding budget held by County Councillors representing Sprowston. On the motion of Mr I Moncur, seconded by Mr W F Couzens it was

**18/109. BLUE BOAR LANE OPEN SPACE (UNADOPTED) (CONTINUED)**

**RESOLVED**

to authorise the Town Clerk to investigate the provision and funding of railings on Blue Boar Lane.

**18/110. WORLD WAR I CENTENARY GROUP**

Further to Minute 18/095, the Town Clerk advised that Mr Sneddon had a copy of the War Memorial book and he was in liaison with Reverend Canon Stokes. She had also given grant application details to The Royal British Legion

**18/111. REPORTS FROM COUNTY AND DISTRICT COUNCILLORS**

A written report was received from Mr J M Ward.

Mr Ward also verbally reported:

- (1) after a successful lottery bid, Norfolk County Council has secured £1.25m to further develop its work to support children to safely live at home with their families and prevent them coming into care.
- (2) Sprowston library is now open 7 days a week under open plus. People need to sign in so they can access the library when it is unstaffed e.g. Sundays

Referring to the Rackheath Master Plan mentioned in Mr Ward's written report Mr W F Couzens asked the percentage ratio of affordable homes.

Mr Ward advised that he did not know.

Regarding the Ring of Steel (automatic number plate recognition) Mr W F Couzens asked how this information was used. Mr I Moncur gave an example.

Mr W F Couzens also asked how many of the 140 houses to be built in Acle were social.

Mr Ward responded that the aim was 30% but he was not aware of the exact number.

Mrs B J Lashley requested Mr Ward to raise this issue at any appropriate meetings he attends.

Mr J H Mallen commented that it was nice to see the popularity of the County's museums.

**18/112. RESIDENT'S QUESTIONS**

On the motion of Mr I Moncur, seconded by Mr K Lashley it was **RESOLVED**, that the meeting be adjourned to receive residents' questions on matters concerning the town. Residents were reminded that their questions should be addressed to the Chairman who would, assisted by the Town Clerk, reply.

A member of the public:

- (1) asked if the Thieves Beware signage at Wilks Farm Drive belonged to the Council and was advised that the signage was owned by Norfolk County Council.

**18/112. RESIDENT'S QUESTIONS (CONTINUED)**

- (2) informed Members that two of three bus stops situated at Anglia Square to Old Catton and Sprowston had been knocked down. One was waiting replacement parts and there was a lack of funding for the second stop.

The Chairman advised him that the bus stops were the responsibility of Norwich City Council.

The meeting was reconvened.

**18/113. APPOINTMENT OF MEMBERS TO SERVE ON THE STAFFING COMMITTEE**

**RESOLVED** that appointments be made to serve on the Staffing Committee as follows:

Mr W F Couzens  
Mrs S L England  
Mr K Lashley

Mrs J Leggett  
Mr I Moncur  
Mr N Shaw

**18/114. APPOINTMENT OF MEMBERS TO SERVE ON EXTERNAL ORGANISATIONS FOR THE ENSUING YEAR**

**RESOLVED** that Members be appointed to serve on the following external organisations for the ensuing year as follows:

**(a) Norwich Airport Consultative Committee**

Mr N Shaw (Substitute Mr I Moncur)

**(b) Senior Citizens Welfare Committee**

Mr W F Couzens  
Mr K Lashley

**18/115. REVIEW AND ADOPTION OF APPROPRIATE STANDING ORDERS**

Having reviewed the Standing Orders it was

**RESOLVED**

- (a) to re-adopt the Standing Orders with the amendments as indicated in red.

**18/116. REVIEW AND ADOPTION OF APPROPRIATE FINANCIAL REGULATIONS**

Having reviewed the Council's Financial Regulations it was

**RESOLVED** to re-adopt the Financial Regulations without amendment.

**18/117. TO REVIEW THE ELIGIBILITY TO EXERCISE THE GENERAL POWER OF COMPETENCE FOR THE ENSUING TERM OF OFFICE**

Having reviewed the Council's eligibility to exercise the General Power of Competence it was agreed that the criteria, of the number of Councillors elected equalled two thirds of the total number of Councillors and the employment of a qualified Clerk, remained in place and it was

**RESOLVED** to adopt the General Power of Competence as prescribed in the Order 2012.

## **18/118. REVIEW AND ADOPTION OF COUNCIL'S POLICIES AND PROCEDURES**

Having reviewed the Council's Policies and Procedures as listed, it was

**RESOLVED** re-adopt the Policies and Procedures without amendment.

## **18/119. BUDGET ALLOCATIONS 2018/19**

Members reviewed the 2018/19 draft budget allocations and it was

**RESOLVED** to accept the 2018/19 budget allocations without amendment

## **18/120. REVIEW OF THE COUNCIL AND OR/STAFF SUBSCRIPTIONS TO OTHER BODIES**

Members reviewed and agreed the Council's current subscriptions.

## **18/121. REPORT OF THE TOWN CLERK**

### **COMMUNITY BUILDINGS, ALLOTMENTS, PARKS AND OPEN SPACES**

#### **1.1 Sprowston Diamond Centre Regular Hirers Advertisements**

Members considered the sample totem poles for advertising regular customers at Sprowston Diamond Centre to be positioned on the corner of School Lane and Neville Road within the curtilage of the centre.

On the motion of Mrs S L England, seconded by Mr R J Knowles it was

**RESOLVED** to authorise the Town Clerk to work with Bidwells LLP Ltd towards a suitable design and submit a planning application to Broadland District Council.

### **CEMETERY**

#### **2.1 No matters were reported**

### **STREET LIGHTING**

#### **3.1 No matters were reported**

### **CENTRAL ADMINISTRATION AND PERSONNEL**

#### **4.1 Norfolk Local Councils Summer Conference**

Members noted Norfolk County Council's summer conference to be held 15 June 2018 at Carrow Breck football ground.

#### **4.2 Norfolk Pension Fund - Pay Strain Schedule of Results**

Members noted the Norfolk Pension Fund Pay Strain calculations of £11,000 undertaken by the Fund Actuary for 2016-17 scheme year.

### **PLANNING AND TRANSPORTATION**

#### **5.1 Broadland District Council - Planning Training**

Mrs S L England expressed an interest in attending Planning Training at Broadland District Council.



## **18/121. REPORT OF THE TOWN CLERK (CONTINUED)**

### **5.2 Broadland Council - Feasibility Study into Collaborative Working**

**RESOLVED** that Councillors respond individually to the public consultation on the South Norfolk/Broadland Council Feasibility Study.

### **5.3 Norwich Western Link Public Consultation**

Members noted the public consultation on the Norwich western link.

### **5.4 Phase 2, White House Farm, Sprowston**

Mr F A Fowkes expressed concern regarding the shopping area being so close to a busy junction at Salhouse Road and the Link Road.

### **5.5 Broadland District Council's Gambling Policy Review**

Members noted Broadland District Council's Gambling Policy review.

## **18/122. MEETING ADJOURNMENT**

On the motion of Mr I Moncur, seconded by Mr K Lashley it was **RESOLVED** to adjourn the meeting for a short break.

The meeting was reconvened.

## **18/123. PLANNING**

The Town Clerk reported that observations had been requested by the District Council's Head of Planning on applications received since the last meeting.

Having considered each application and the accompanying plans the Council

### **RESOLVED**

(a) to raise no objection to the following applications:

- 2018/0621 - proposed single storey front extension, rear first floor extension and new pitched roof over existing garage at 36, Rushmore Close
- 2018/0650 - erection of single storey conservatory extension to existing palliative care home at Gryphon House, 36, Wroxham Road
- 2018/0634 - change of use from B1/C & BB to D2 Assembly & Leisure at 1 - 2, Roundtree Close

(b) to oppose the granting of planning application 2018/0667 - EIA Screening Option at Phase 2 Development, White House Farm on the grounds that in view of the nature of this development the developer should carry out an EIA Assessment. Furthermore the document indicates that S106 would be at officer level and the Council considered that this should be decided by Members. Concern was also expressed about the local centre being so close to the junction of the Salhouse Road and Link Road.

(c) to oppose the granting of planning application 2018/0701- two storey rear extension and garage/workshop at 194, Wroxham Road on the grounds that it is an unneighbourly form of development. However if the Planning Authority is minded to grant permission the Council would request that conditions be applied to the workshop regarding times of use and types of machinery to be used.

**18/124. REPORTS FROM COUNCIL'S COMMITTEES AND WORKING GROUPS**

No written reports were received.

**18/125. REPORTS FROM MEMBERS REPRESENTING THE COUNCIL ON OUTSIDE ORGANISATIONS**

Members noted the Minutes of the WWI Centenary Meeting.

**18/126. PAYMENT OF ACCOUNTS**

The Town Clerk and Responsible Financial Officer presented the schedule of accounts and supplementary accounts to 16 May 2018 totalling £34,735.71 and £90,683.11 and answered Members' questions arising therefrom.

On the motion of Mr K Lashley, seconded by Mr I Moncur it was

**RESOLVED** that payment of the accounts and supplementary accounts to 16 May 2018 totalling £34,735.71 and £90,683.11 be approved and the schedule authorising payment signed by Mrs B J Lashley and Mr J H Mallen.

**18/127. SCHEDULE OF DIRECT DEBIT PAYMENTS**

The schedule and supplementary schedule of direct debit payments totalling £83,176.93 and £5,315.57 was approved and noted.

**18/128. SCHEDULE OF CREDIT CARD PAYMENTS**

The schedule of credit card payments totalling £537.72 was approved and noted.

There being no other necessary business the Chairman of the Council thanked Members for their attendance and declared the meeting closed.

6 June 2018

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CHAIRMAN

27<sup>th</sup> May 2018

## **Report from Councillor John Ward**

### **Broadland District Council**

BDC and South Norfolk DC are running a new joint support programme for parish and town councils to help them become better placed to address the needs of their community through the planning system. Events will take place on a monthly basis between June 2018 and March 2019. Further details available from Richard Squires, Senior Community Planning Officer, on 01603 430637.

BDC assisted in the organisation of Crucial Crew held at The Space on 22<sup>nd</sup> May. This is an initiative by the Fire & Rescue Service to promote Safety and it brings together many partners such as St. John Ambulance, Coastguard, Police, Matthew Project, NCC Trading Standards. There are 8 modules in all and 180 local school children are invited for a morning to go through each module, I went through the course myself, as did Chairman Cllr Judy Leggett and can vouch for its effectiveness in getting over safety messages to our children.

### **Norfolk County Council**

On 18<sup>th</sup> May, Council Leader Cliff Jordan resigned with immediate effect following his diagnosis of lung cancer. A special meeting of the Full Council has been called for 1<sup>st</sup> June to elect a new Leader.

NCC has invested £1.6m in a new reablement unit at Cromer which helps people regain their independence after a spell in hospital. The unit at Benjamin Court provides 6 weeks support with accommodation, free of charge for people who are medically fit to leave hospital but need some short term help before returning home.

National Bookstart Week, an initiative to get young people reading, runs 4-10 June with events being held in many libraries, our nearest being the Millennium Library. Details available on the NCC Website.

At the Communities Committee on 21<sup>st</sup> May, we had a presentation by Norfolk Fire & Rescue Service. They are in the top 4 most efficient/ cost effective services in the country. They cover an area of 2077 sq miles, a population of 892,000 with 423,000 dwellings and 23,000 registered commercial premises. 6125 miles of roads and 90 miles of inland waterways. There are 43 fire stations of which 34 are retained with 188 whole time firefighters and around 500 retained.

## COUNCIL MEETING – 6 JUNE 2018

### Report of the Town Clerk

#### COMMUNITY BUILDINGS, ALLOTMENTS, PARKS AND OPEN SPACES

##### **1.1 Norwich Pickleball Club**

The Council has received a request from members of Norwich Pickleball Club, who use the hard tennis courts that they are permitted to mark out a badminton court with tape. The tape would be removed at the end of summer. I understand the club use the tennis courts at present and mark out the court with tape but this is removed after each play. The club state that by marking out the tennis courts this would have a multi-use but unfortunately it is additional uses which has caused issues with our courts ie football tennis. For Members information, pickleball players use large tennis type bats on a badminton size court.

The public liability of marking out of courts by a third party needs to be considered in any decision.

**Option:** to discuss the marking out of badminton court on the two hard outdoor tennis courts with tape or other means for the summer season.

##### **1.2 Bowls Green**

The Head Groundsman has confirmed that the bowls green has worn areas around the edges of the play area. These have not responded to winter repair and maintenance, with the areas lending themselves to requiring the turf to be lifted to relieve compacted ground. It is anticipated that the patches will not recover until year two after maintenance.

Following complaints from bowlers a reduction of 3%, which was the increase on 2017/18 fees for this season, has been offered and will be applied to the three clubs that play at the Recreation Ground. It is further suggested that no increase is applied to the green fees for the 2018/9 summer season. This is a loss to the Council of £36 per club, with three clubs playing at the ground.

**Recommendation:** to confirm the actions of the Town Clerk.

##### **1.3 Internal Audit Recommendation**

Auditing Solutions Limited in their final end of year report have identified that our in house play equipment risk assessments would benefit from an independent specialist's report once a year.

To facilitate this suggestion two quotations have been received as follows:

RoSPA Playsafely visit Norfolk, during June 2019 and each year, at the reduced cost of £59.85 plus VAT, per area including 5 items of equipment, the Council has nine areas at a cost of £538.65 plus VAT. There is an additional cost for 24 items of equipment at £3.50 plus VAT each over the 5 items of equipment allowed at each site. The quotation has been averaged as a minimum total £603.00 plus VAT.

Zurich Insurance Plc has quoted an annual inspection, at any time to suit the Council, of our equipment for a fee of £636.50 plus VAT. This cost can be added to our existing policy so the renewal would include the next year's inspection cost.

**Recommendation:** to instruct the Town Clerk with regard to inspection of play equipment, bearing in mind the immediate availability of Zurich Insurance Plc.

#### **1.4 Beryl Read Sports Hall - Hire Fees**

Members will recall that the cost of hiring the new sports hall was not included in the fee chart for 2018/19. On completion of Phase 4 redevelopment the sports hall will be available for hire and the fees below are suggested in line with the existing fees of other rooms.

Monday to Friday Hourly Fee: £21.00 plus VAT  
Saturday and Sunday Hourly Fee: £23.00 plus VAT  
Sessional Hire for Saturday (parties, weddings, dances and business hire)  
9.00am – midnight £265.00 plus VAT  
1.30pm – midnight £215.00 plus VAT  
6.30pm – midnight £161.00 plus VAT

A review of sports play fees will be required when the hall is fully equipped at the request of users.

**Recommendation:** to set the fee for the Beryl Read Sports Hall

### **CEMETERY**

**2.1 No matters to report.**

### **STREET LIGHTING**

**3.1 No matters to report.**

### **CENTRAL ADMINISTRATION AND PERSONNEL**


**4.1 No matters to report.**

### **PLANNING AND TRANSPORTATION**

#### **5.1 Broadland District Council Food Waste Collection**

The food waste doorstep collection will be increased to include food waste collection properties in Tills Road, Tills Close, Addey Close, Lowery Cole Road and Rayns Close.

Introductory leaflets are being delivered next week and food caddies will be delivered w/c 11<sup>th</sup> and 18<sup>th</sup> June. The first week of food waste collections will be w/c 25<sup>th</sup> June.



**June Hunt  
Town Clerk**

**Sprowston Town Council**  
**PLANNING APPLICATIONS – 6 JUNE 2018**

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<b>Broadland DC App.No.</b> 2018/0708	<b>Applicant</b> Beyond Green Developments (Broadland) Limited as location	<b>Location</b> Land to the North of Sprowston and Old Catton between Wroxham Road and St Faiths Road
<b>Classification:</b> Minor dwellings <b>Type:</b> Reserved Matters Application		
<b>Description:</b> Reserved Matters for Phase One Strategic Infrastructure		
<b>Broadland DC App.No.</b> 2018/0745	<b>Applicant</b> Mr Robinson as location	<b>Location</b> 142 Blithewood Gardens, Sprowston, NR7 8PW
<b>Classification:</b> Minor dwellings <b>Type:</b> Full Permission		
<b>Description:</b> Single Storey Rear Extension		
<b>Broadland DC App.No.</b> 2018/0769	<b>Applicant</b> Tesco Stores Limited as location	<b>Location</b> Tesco Stores Limited, Blue Boar Lane, Sprowston NR7 8AB
<b>Classification:</b> Minor dwellings <b>Type:</b> Full Permission		
<b>Description:</b> 1 No Vinyl externally applied to Glazing		
<b>Broadland DC App.No.</b> 2018/0789	<b>Applicant</b> Mr S Rowley as location	<b>Location</b> 45 Tills Road, Sprowston, NR6 7QZ
<b>Classification:</b> Minor dwellings <b>Type:</b> Full Permission		
<b>Description:</b> Extend Existing Dwelling & Subdivide Curtilage to Form New Dwelling – Amends PP20180067 by Extending First Floor Over Single Storey Rear Lean-To		

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**Broadland DC App.No.**  
2018/0810

**Applicant**  
Mr Millar  
as location

**Location**  
27 Meadow Gardens, Sprowston, NR6 7RJ

**Classification:** Minor dwellings  
**Type:** Full Permission

**Description:** First Floor Side Extension

**Broadland DC App.No.**  
2018/0819

**Applicant**  
Mr Alec Bailey  
as location

**Location**  
12 Corbet Avenue, Sprowston, NR7 8HS

**Classification:** Minor dwellings  
**Type:** Full Permission

**Description:** Change of Use From Class B1 (Business) to Class A1 (Shop)

**Broadland DC App.No.**  
2018/0847

**Applicant**  
Mr Martin Neighbour  
as location

**Location**  
24 Blenheim Crescent, Sprowston, NR7 8AW

**Classification:** Minor dwellings  
**Type:** Full Permission

**Description:** Single Storey Side Extension (Car Port) and Two Storey Side and Rear Extension

# Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

## SPROWSTON TOWN COUNCIL

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 2018, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</i>

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

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

\_\_\_\_\_

Chairman \_\_\_\_\_

dated \_\_\_\_\_

Clerk \_\_\_\_\_

**Other information required by the Transparency Codes (not part of Annual Governance Statement)**  
 Authority web address  
 \_\_\_\_\_



**Sprowston Town Council year ending 31st March 2018**

**Summary Income & Expenditure by Budget Heading year to date to**

**31st March 2018**

	<u>Actual</u> <u>Year to Date</u>	<u>Annual</u> <u>Budget</u>	<u>Variance to</u> <u>Annual Total</u>	<u>Committed</u> <u>Expenditure</u>	<u>Funds</u> <u>Available</u>	<u>% Budget</u> <u>Spent</u>
<b><u>Administration</u></b>						
Expenditure	166,412	181,965	15,553	0	15,553	91.5%
Income	185,485	156,382	-29,103			
<b><u>Allotments</u></b>						
Expenditure	8,011	9,095	1,084	0	1,084	88.1%
Income	8,929	9,089	160			
<b><u>Cemetery</u></b>						
Expenditure	96,515	98,900	2,385	0	2,385	97.6%
Income	153,703	111,166	-42,537			
<b><u>Grants</u></b>						
Expenditure	3,000	3,500	500	0	500	85.7%
Income	4,180	3,500	-680			
<b><u>Diamond Centre</u></b>						
Expenditure	1,144,125	1,689,580	545,455	0	545,455	67.7%
Income	235,549	224,199	-11,350			
<b><u>Parks</u></b>						
Expenditure	287,302	295,775	8,473	0	8,473	97.1%
Income	183,758	187,283	3,525			
<b><u>Street Scene</u></b>						
Expenditure	51,256	52,400	1,144	0	1,144	97.8%
Income	51,833	51,833	0			
<b><u>Totals</u></b>						
Expenditure	1,756,622	2,331,215	574,593	0	574,593	75.4%
Income	823,437	743,452	-79,985			
Transfers from reserves	0	1,587,763				
<b><u>Surplus / (Shortfall)</u></b>	<b><u>(933,185)</u></b>	<b><u>0</u></b>				

**Sprowston Town Council year ending 31st March 2018**

**Detailed Income & Expenditure by Cost Centre year to date to**

**31st March 2018**

**Administration**

	<u>Actual</u> <u>Year to Date</u>	<u>Annual</u> <u>Budget</u>	<u>Variance to</u> <u>Annual Total</u>	<u>Committed</u> <u>Expenditure</u>	<u>Funds</u> <u>Available</u>	<u>% Budget</u> <u>Spent</u>
<b>Expenditure</b>						
6001 Wages/Salaries	102,532	105,055	2,523		2,523	97.6%
6002 Employers Ni	10,866	10,960	94		94	99.1%
6003 Employers Pension	22,192	22,100	-92		-92	100.4%
7005 Administration - Building Repairs	0	0	0		0	0.0%
7008 Administration - Insurance	6,313	8,500	2,187		2,187	74.3%
7009 Administration - Legal Fees	4,713	3,000	-1,713		-1,713	157.1%
7010 Administration - Bank Charges & Interest Charges	378	500	122		122	75.6%
7012 Administration - Audit Fees	3,660	3,300	-360		-360	110.9%
7013 Administration - Parish News Letter	1,466	3,500	2,034		2,034	41.9%
7014 Administration - Election Expenses	0	9,000	9,000		9,000	0.0%
7015 Administration - Travelling	416	400	-16		-16	104.0%
7016 Administration - Phone/Communications	1,553	1,000	-553		-553	155.3%
7017 Administration - IT	6,753	9,100	2,347		2,347	74.2%
7018 Administration - Website	220	200	-20		-20	110.0%
7020 Administration - Postage	364	300	-64		-64	121.3%
7021 Administration - Stationery	557	900	343		343	61.9%
7022 Administration - Printing & Photocopying	605	600	-5		-5	100.8%
7023 Administration - Office Equipment Purchase/Repair	27	300	273		273	9.0%
7024 Administration - Advertising	0	200	200		200	0.0%
7025 Administration - Subscriptions	2,056	1,000	-1,056		-1,056	205.6%
7026 Administration - Publications	30	50	20		20	60.0%
7027 Administration - Training	153	600	447		447	25.5%
7028 Administration - Health & Safety	188	100	-88		-88	188.0%
7029 Administration - Equipment Lease	1,149	1,000	-149		-149	114.9%
7030 Administration - Chairmans Allowance	221	200	-21		-21	110.5%
5002 Administration - Sundries & Contingencies	0	100	100		100	0.0%
8100 Administration - Bad Debts	0	0	0		0	0.0%
<b>Total Expenditure</b>	<b>166,412</b>	<b>181,965</b>	<b>15,553</b>	<b>0</b>	<b>15,553</b>	<b>91.5%</b>
<b>Income</b>						
4006 Administration - Bank & Investment Income	6,332	3,000	-3,332			
4018 Administration - Sect 106/NHB/CIL	21,767	0	-21,767			
4020 Administration - New Homes Bonus	0	0	0			
4021 Administration - Grants Received	4,004	0	-4,004			
4090 Administration - Precept	153,382	153,382	0			
		0	0			
<b>Total Income</b>	<b>185,485</b>	<b>156,382</b>	<b>-29,103</b>			
<b>Transfer from reserves</b>	<b>0</b>	<b>0</b>				
<b>Surplus / (Shortfall)</b>	<b>19,073</b>	<b>(25,583)</b>				

**Sprowston Town Council year ending 31st March 2018**

**Detailed Income & Expenditure by Cost Centre year to date to**

**31st March 2018**

**Administration**

	<u>Actual</u> <u>Year to Date</u>	<u>Annual</u> <u>Budget</u>	<u>Variance to</u> <u>Annual Total</u>	<u>Committed</u> <u>Expenditure</u>	<u>Funds</u> <u>Available</u>	<u>% Budget</u> <u>Spent</u>
<b>Expenditure</b>						
6001 Wages/Salaries	102,532	105,055	2,523		2,523	97.6%
6002 Employers Ni	10,866	10,960	94		94	99.1%
6003 Employers Pension	22,192	22,100	-92		-92	100.4%
7005 Administration - Building Repairs	0	0	0		0	0.0%
7008 Administration - Insurance	6,313	8,500	2,187		2,187	74.3%
7009 Administration - Legal Fees	4,713	3,000	-1,713		-1,713	157.1%
7010 Administration - Bank Charges & Interest Charges	378	500	122		122	75.6%
7012 Administration - Audit Fees	3,660	3,300	-360		-360	110.9%
7013 Administration - Parish News Letter	1,466	3,500	2,034		2,034	41.9%
7014 Administration - Election Expenses	0	9,000	9,000		9,000	0.0%
7015 Administration - Travelling	416	400	-16		-16	104.0%
7016 Administration - Phone/Communications	1,553	1,000	-553		-553	155.3%
7017 Administration - IT	6,753	9,100	2,347		2,347	74.2%
7018 Administration - Website	220	200	-20		-20	110.0%
7020 Administration - Postage	364	300	-64		-64	121.3%
7021 Administration - Stationery	557	900	343		343	61.9%
7022 Administration - Printing & Photocopying	605	600	-5		-5	100.8%
7023 Administration - Office Equipment Purchase/Repair	27	300	273		273	9.0%
7024 Administration - Advertising	0	200	200		200	0.0%
7025 Administration - Subscriptions	2,056	1,000	-1,056		-1,056	205.6%
7026 Administration - Publications	30	50	20		20	60.0%
7027 Administration - Training	153	600	447		447	25.5%
7028 Administration - Health & Safety	188	100	-88		-88	188.0%
7029 Administration - Equipment Lease	1,149	1,000	-149		-149	114.9%
7030 Administration - Chairmans Allowance	221	200	-21		-21	110.5%
5002 Administration - Sundries & Contingencies	0	100	100		100	0.0%
8100 Administration - Bad Debts	0	0	0		0	0.0%
<b>Total Expenditure</b>	<b>166,412</b>	<b>181,965</b>	<b>15,553</b>	<b>0</b>	<b>15,553</b>	<b>91.5%</b>
<b>Income</b>						
4006 Administration - Bank & Investment Income	6,332	3,000	-3,332			
4018 Administration - Sect 106/NHB/CIL	21,767	0	-21,767			
4020 Administration - New Homes Bonus	0	0	0			
4021 Administration - Grants Received	4,004	0	-4,004			
4090 Administration - Precept	153,382	153,382	0		0	
		0	0			
<b>Total Income</b>	<b>185,485</b>	<b>156,382</b>	<b>-29,103</b>			
<b>Transfer from reserves</b>	<b>0</b>	<b>0</b>				
<b>Surplus / (Shortfall)</b>	<b>19,073</b>	<b>(25,583)</b>				

**Sprowston Town Council year ending 31st March 2018****Detailed Income & Expenditure by Cost Centre year to date to****31st March 2018****Allotments**

	<u>Actual</u> <u>Year to Date</u>	<u>Annual</u> <u>Budget</u>	<u>Variance to</u> <u>Annual Total</u>	<u>Committed</u> <u>Expenditure</u>	<u>Funds</u> <u>Available</u>	<u>% Budget</u> <u>Spent</u>
<u>Expenditure</u>						
6101 Allotments - Gross Pay	5,518	5,375	-143		-143	102.7%
6102 Allotments - Ers Ni	435	540	105		105	80.6%
6103 Allotments - Superannuation	1,116	1,130	14		14	98.8%
5101 Allotments - Vermin Control	480	850	370		370	56.5%
7104 Allotments - Water	462	500	38		38	92.5%
7106 Allotments - General Repairs	0	600	600		600	0.0%
5102 Allotments - Sundries & Contingencies	0	100	100		100	0.0%
<b><u>Total Expenditure</u></b>	<b>8,011</b>	<b>9,095</b>	<b>1,084</b>	<b>0</b>	<b>1,084</b>	<b>88.1%</b>
<u>Income</u>						
4101 Allotments - Allotment Rental	3,635	3,500	-135			
4102 Allotments - Water Charges Received	5	300	295			
4091 Allotments - Precept	5,289	5,289	0			
		0	0			
<b><u>Total Income</u></b>	<b>8,929</b>	<b>9,089</b>	<b>160</b>			
<b><u>Surplus / (Shortfall)</u></b>	<b>918</b>	<b>(6)</b>				

**Sprowston Town Council year ending 31st March 2018**

**Detailed Income & Expenditure by Cost Centre year to date to**

**31st March 2018**

**Cemetery**

	<u>Actual</u> <u>Year to Date</u>	<u>Annual</u> <u>Budget</u>	<u>Variance to</u> <u>Annual Total</u>	<u>Committed</u> <u>Expenditure</u>	<u>Funds</u> <u>Available</u>	<u>% Budget</u> <u>Spent</u>
<u>Expenditure</u>						
6201 Cemetery - Gross Pay	49,663	48,200	-1,463		-1,463	103.0%
6202 Cemetery - Ers Ni	3,913	3,900	-13		-13	100.3%
6203 Cemetery - Superannuation	10,041	10,150	109		109	98.9%
5201 Cemetery - Vermin Control	0	300	300		300	0.0%
5211 Cemetery - Trees, Shrubs & Plants	598	1,000	402		402	59.8%
5215 Cemetery - Waste Disposal & Skip Hire	2,083	3,000	917		917	69.4%
5220 Cemetery - Extension Costs & Land Works	0	0	0		0	0.0%
5221 Cemetery - Memorial Wall Expenses	176	1,000	824		824	17.6%
5223 Cemetery - Memorial Safety Repairs	0	250	250		250	0.0%
7202 Cemetery - Rates	2,260	2,700	440		440	83.7%
7203 Cemetery - Heat & Light	142	200	58		58	71.1%
7204 Cemetery - Water	142	100	-42		-42	142.3%
7211 Cemetery - Loan Charges	26,537	28,000	1,463		1,463	94.8%
5202 Cemetery - Sundries & Contingencies	960	100	-860		-860	960.0%
<b>Total Expenditure</b>	<b>96,515</b>	<b>98,900</b>	<b>2,385</b>	<b>0</b>	<b>2,385</b>	<b>97.6%</b>
<u>Income</u>						
4203 Cemetery - Graves	71,595	30,000	-41,595			
4204 Cemetery - Interment	35,767	25,000	-10,767			
4205 Cemetery - Memorials & Inscriptions	10,375	20,200	9,825			
4092 Cemetery - Precept	35,966	35,966	0			
	0	0	0			
<b>Total Income</b>	<b>153,703</b>	<b>111,166</b>	<b>-42,537</b>			
<u>Transfer from reserves</u>	0	0				
<b>Surplus / (Shortfall)</b>	<b>57,188</b>	<b>12,266</b>				

**Sprowston Town Council year ending 31st March 2018**

**Detailed Income & Expenditure by Cost Centre year to date to**

**31st March 2018**

<u>Grants</u>		<u>Actual</u>	<u>Annual</u>	<u>Variance to</u>	<u>Committed</u>	<u>Funds</u>	<u>% Budget</u>
		<u>Year to Date</u>	<u>Budget</u>	<u>Annual Total</u>	<u>Expenditure</u>	<u>Available</u>	<u>Spent</u>
5307	<u>Expenditure</u> Grants - Donations	3,000	3,500	500		500	85.7%
<b><u>Total Expenditure</u></b>		<b>3,000</b>	<b>3,500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>85.7%</b>
<u>Income</u>							
4307	Grants	42	0	-42			
4321	Grants	638	0	-638			
4093	Precept - Grant Element	3,500	3,500	0			
		0	0	0			
<b><u>Total Income</u></b>		<b>4,180</b>	<b>3,500</b>	<b>-680</b>			
<b><u>Surplus / (Shortfall)</u></b>		<b>1,180</b>	<b>0</b>				

**Sprowston Town Council year ending 31st March 2018**

**Detailed Income & Expenditure by Cost Centre year to date to**

**='Trial Balance'!C3**

**Diamond Centre**

	<u>Actual</u> <u>Year to Date</u>	<u>Annual</u> <u>Budget</u>	<u>Variance to</u> <u>Annual Total</u>	<u>Committed</u> <u>Expenditure</u>	<u>Funds</u> <u>Available</u>	<u>% Budget</u> <u>Spent</u>	
<b><u>Expenditure</u></b>							
6401	Diamond Centre - Gross Pay	45,727	55,000	9,273	9,273	83.1%	
6402	Diamond Centre - Ers Ni	4,019	3,450	-569	-569	116.5%	
6403	Diamond Centre - Superannuation	5,962	11,550	5,588	5,588	51.6%	
5415	Diamond Centre - Waste Disposal & Skip Hire	566	650	84	84	87.1%	
5418	Diamond Centre - Planning Permission	0	4,000	4,000	4,000	0.0%	
5421	Diamond Centre - Room Hire Expenses	2,942	2,000	-942	-942	147.1%	
5422	Diamond Centre - Equipment/Purchases	225	0	-225	-225	0.0%	
5424	Diamond Centre - Improvements to	2,038	15,150	13,112	13,112	13.5%	
5425	Diamond Centre - Sports Hall/Phase 4	933,787	1,441,680	507,893	507,893	64.8%	
7402	Diamond Centre - Rates	7,339	8,500	1,161	1,161	86.3%	
7403	Diamond Centre - Heat & Light	5,986	7,000	1,014	1,014	85.5%	
7404	Diamond Centre - Water	1,243	1,500	257	257	82.9%	
7405	Diamond Centre - Building Repairs	1,432	3,000	1,568	1,568	47.7%	
7406	Diamond Centre - General Repairs	1,822	3,000	1,178	1,178	60.7%	
7407	Diamond Centre - Cleaning & Supplies	2,658	3,000	342	342	88.6%	
7408	Diamond Centre - Equipment	0	0	0	0	0.0%	
7411	Diamond Centre - Loan Charges	128,068	130,000	1,932	1,932	98.5%	
7416	Diamond Centre - Phone/Communications	0	0	0	0	0.0%	
5402	Diamond Centre - Sundries & Contingencies	311	100	-211	-211	311.0%	
	<b><u>Total Expenditure</u></b>	<b><u>1,144,125</u></b>	<b><u>1,689,580</u></b>	<b><u>545,455</u></b>	<b><u>0</u></b>	<b><u>545,455</u></b>	<b><u>67.7%</u></b>
<b><u>Income</u></b>							
4415	Diamond Centre - Hire of	46,513	35,000	-11,513			
4416	Diamond Centre - Field Hire	68	0	-68			
4417	Diamond Centre - Cinema Receipts	1,769	2,000	231			
4418	Diamond Centre - Grants Received	0	0	0			
4094	Diamond Centre - Precept	187,199	187,199	0			
		0	0	0			
	<b><u>Total Income</u></b>	<b><u>235,549</u></b>	<b><u>224,199</u></b>	<b><u>-11,350</u></b>			
	Transfer from reserves	0	0				
	<b><u>Surplus / (Shortfall)</u></b>	<b><u>(908,577)</u></b>	<b><u>(1,465,381)</u></b>				

**Sprowston Town Council year ending 31st March 2018**

**Detailed Income & Expenditure by Cost Centre year to date to**

**31st March 2018**

<u>Parks</u>	<u>Actual</u> <u>Year to Date</u>	<u>Annual</u> <u>Budget</u>	<u>Variance to</u> <u>Annual Total</u>	<u>Committed</u> <u>Expenditure</u>	<u>Funds</u> <u>Available</u>	<u>% Budget</u> <u>Spent</u>
<u>Expenditure</u>						
6501 Parks - Gross Pay	55,181	53,600	-1,581		-1,581	102.9%
6502 Parks - Ers Ni	4,348	4,075	-273		-273	106.7%
6503 Parks - Superannuation	11,157	11,300	143		143	98.7%
5508 Parks - Machinery Tool Repair/Replace	30,986	20,000	-10,986		-10,986	154.9%
5509 Parks - Playground Equipment Repairs	82,418	60,500	-21,918		-21,918	136.2%
5510 Parks - Horticultural Consumables	1,665	2,000	335		335	83.3%
5511 Parks - Trees, Shrubs & Plants	275	3,000	2,725		2,725	9.2%
5512 Parks - Sports Pitches Consumables	6,369	7,500	1,131		1,131	84.9%
5513 Parks - Paths, Seats & Signs	30,487	40,000	9,513		9,513	76.2%
5514 Parks - Fencing, Gates & Walls	550	2,000	1,450		1,450	27.5%
5515 Parks - Waste Disposal & Skip Hire	2,081	2,500	419		419	83.2%
5516 Parks - Fuel for Machinery	3,476	4,500	1,024		1,024	77.2%
5517 Parks - Health & Safety inc Protective Clothing	2,128	12,500	10,372		10,372	17.0%
5518 Parks - Pavilion Refurbishment	100	0	-100		-100	0.0%
5519 Parks - Events Expenses	0	0	0		0	0.0%
7501 Parks - Land Lease	0	0	0		0	0.0%
7502 Parks - Rates	6,739	6,700	-39		-39	100.6%
7503 Parks - Heat & Light	5,543	4,000	-1,543		-1,543	138.6%
7504 Parks - Water	1,158	3,000	1,842		1,842	38.6%
7505 Parks - Building Repairs	12,817	26,000	13,183		13,183	49.3%
7507 Parks - Cleaning & Supplies	1,584	1,500	-84		-84	105.6%
7511 Parks - Loan Charges	27,285	29,000	1,715		1,715	94.1%
7516 Parks - Phone/Communications	97	1,000	903		903	9.7%
7519 Parks - Training	450	1,000	550		550	45.0%
5502 Parks - Sundries & Contingencies	408	100	-308		-308	408.0%
<b>Total Expenditure</b>	<b>287,302</b>	<b>295,775</b>	<b>8,473</b>	<b>0</b>	<b>8,473</b>	<b>97.1%</b>
<u>Income</u>						
4508 Parks - Bowling Green Fees	2,996	2,900	-96			
4509 Parks - Cricket Square Fees	457	202	-255			
4510 Parks - Football Pitch Fees	3,755	4,250	495			
4511 Parks - Tennis Court Fees	0	0	0			
4512 Parks - Pavillion Hire Fees	351	500	149			
4513 Parks - Delegated Verge Cutting	10,279	9,800	-479			
4514 Parks - Grants Received	0	0	0			
4519 Parks - Recreation Ground Hire	756	1,300	544			
4520 Parks - Hire of Recreation Ground Office	12,333	15,500	3,167			
4095 Parks - Precept	152,831	152,831	0			
		0	0			
<b>Total Income</b>	<b>183,758</b>	<b>187,283</b>	<b>3,525</b>			
<u>Transfer from reserves</u>	0	0				
<b>Surplus / (Shortfall)</b>	<b>(103,544)</b>	<b>(108,492)</b>				



**Sprowston Town Council year ending 31st March 2018****Detailed Income & Expenditure by Cost Centre year to date to****31st March 2018****Street Scene**

	<u>Actual</u> <u>Year to Date</u>	<u>Annual</u> <u>Budget</u>	<u>Variance to</u> <u>Annual Total</u>	<u>Committed</u> <u>Expenditure</u>	<u>Funds</u> <u>Available</u>	<u>% Budget</u> <u>Spent</u>
<u>Expenditure</u>						
5603 Street Scene - Light Maintenance	12,109	15,000	2,891		2,891	80.7%
5604 Street Scene - Notice Board & Signs	236	1,000	764		764	23.6%
5605 Street Scene - Dog & Litter Bins	6,428	5,000	-1,428		-1,428	128.6%
5606 Street Scene - Cleaning Bottle Banks/Bus Shelters	1,188	1,300	112		112	91.4%
7603 Street Scene - Heat & Light	31,278	30,000	-1,278		-1,278	104.3%
7611 Street Scene - Loan Charges	0	0	0		0	0.0%
5602 Street Scene - Sundries & Contingencies	17	100	83		83	17.0%
<b><u>Total Expenditure</u></b>	<b>51,256</b>	<b>52,400</b>	<b>1,144</b>	<b>0</b>	<b>1,144</b>	<b>97.8%</b>
<u>Income</u>						
4096 Street Scene - Precept	51,833	51,833	0			
		0	0			
<b><u>Total Income</u></b>	<b>51,833</b>	<b>51,833</b>	<b>0</b>			
<b><u>Surplus / (Shortfall)</u></b>	<b>577</b>	<b>(567)</b>				

## Sprowston Town Council year ending 31st March 2018

### Balance Sheet as at

31st March 2018

#### Current Assets

Sales Ledger	9,571
Other Debtors	-3,978
Prepayments	0
Vat Refund	81,401
Cash at Bank & in Hand	1,053,594

1,140,587

#### Current Liabilities

Purchase Ledger	13,165
Receipts in Advance	0
Sundry Creditors	0
Salaries	0
Paye & Ni	0
Pensions	0

13,165

1,127,422

#### Reserves

Play Equipment Renewals Fund	5,000
Machinery Renewals Fund	20,000
Maintenance Yard Fund	24,000
Town Council Election Fund	6,000
Office Equipment Fund	10,000
Street Lighting Renewals Fund	32,000
Heating System Renewal Fund	13,000
Contingency Reserve Fund	200,000
Cemetery Land Fund	0
Sports Hall Phase 4	700,000
Dementia Cafe Fund	746
Heritage Fund	4,008
General Fund	112,667

1,127,422

## Sprowston Town Council year ending 31st March 2018

### Bank Accounts & Cash

31st March 2018

1200	STC - General Account	8,823
1201	STC - Business Premium Account	0
1202	STC - Drawings Account	0
1203	STC - Salaries Account	2,421
1204	STC - Petty Cash Imprest Account	0
1205	STC - Treasury Deposits	500,000
1206	STC - Business Saver Account	10,804
1207	STC - Active Saver Account	531,623
1209	STC - Barclaycard Account	-127
1210	STC - Petty Cash Account	50

**Total Bank & Cash Balances**      **1,053,594**

### Cash Book

Opening Balance 01/04/2016	2,060,609
Add: Total Cash Receipts in year	823,517
Deduct: Total Cash Payments in year	(1,756,702)
Roundup	-2
	<u><b>1,127,422</b></u>

Date: 23/05/2018

**ARCHIVE<Year End 2018> Sprowston Town**

Page: 1

Time: 11:18:50

**Nominal Balances**

N/C From: 6000  
N/C To: 6503

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
6000	Salaries Clearing Account		
6001	Administration - Gross Pay	102,531.77	
6002	Administration - Ers Ni	10,865.71	
6003	Administration - Superannuation	22,192.48	
6011	Employers National Insurance Clearing Account		
6021	Employers Superannuation Clearing Account		
6101	Allotments - Gross Pay	5,518.10	
6102	Allotments - Ers Ni	434.81	
6103	Allotments - Superannuation	1,115.71	
6201	Cemetery - Gross Pay	49,662.91	
6202	Cemetery - Ers Ni	3,913.32	
6203	Cemetery - Superannuation	10,041.32	
6401	Diamond Centre - Gross Pay	45,726.64	
6402	Diamond Centre - Ers Ni	4,018.58	
6403	Diamond Centre - Superannuation	5,962.10	
6501	Parks - Gross Pay	55,181.03	
6502	Parks - Ers Ni	4,348.14	
6503	Parks - Superannuation	11,156.99	
		<u>332,669.61</u>	

Date: 23/05/2018

**ARCHIVE<Year End 2018> Sprowston Town**

Page: 1

Time: 11:19:47

**Nominal Balances**

N/C From: 7015  
N/C To: 7015

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
7015	Administration - Travelling	415.80	
		<u>415.80</u>	

ASSET INVENTORY LIST COMPARISON 2016/17 & 2017/18 for 2017/18 RECORDS

Asset Name	Asset No.	Initial Cost	Initial Cost	Difference	Diff. Description
		2016/17	2017/18		
Sisls Quadraplay Main Frame	A001	1	1	0	
McConnel Magnum Flail	A002	1	1	0	
Indespension Trailer	A003	2,800	2,800	0	
Indespension Tipper Trailer	A004	2,460	2,460	0	
Removed as duplicate of NME003 below	A005			0	
Indespension Plant Trailer	A006	2000	2000	0	
Recreation Ground Council Office (Rented)	B001	298,200	298,200	0	
Thatched Pavillion at Recreation Ground	B002	465,300	465,300	0	
Recreation Ground maintenance store maintenance store	B003	76,000	76,000	0	
Bowls Pavillion at Recreation Ground	B004	63,306	63,306	0	
Sparhawk Buildings Including maintenance store	B005	174,200	174,200	0	
Cemetery Visitors Building and Tollets	B006	105,500	105,500	0	
Spröwston Diamond Centre School Lane	B007	418,000	418,000	0	
Barkers Lane OS Playing Field	L001	1	1	0	
Barkers Lane OS Playing Field	L002	24,000	24,000	0	
Cannerby Lane Green Space AA	L003	1	1	0	
Allotment Land-Site and Car Park	L004	1	1	0	
Allotment Land-Plots 1-18	L005	1	1	0	
Cemetery Land	L006	1	1	0	
Cemetery Land	L007	1	1	0	
Dixon Road PROW	L008	1	1	0	
Post Mill Close POS	L009	1	1	0	
Recreation Ground Playing Field	L010	1	1	0	
Recreation Ground Playing Field	L011	1	1	0	
Sparhawk Park Recreation Land	L012	10,000	10,000	0	
Removed 2015/16	L013			0	
Removed 2015/16	L014			0	
Wilks Farm Drive POS	L015	1	1	0	
Church Lane Cemetery Extension	L016	92,000	92,000	0	
Access Loke POS	L017	3,400	3,400	0	
Fenced Open Space School Lane	L018	96,103	96,103	0	
BBL Play Areas POS	L019	2	2	0	
WPG POS	L020	1	1	0	
Millenium Wood POS	L021	1	1	0	
Gurne Drive	L022		1	1	
Blue Boar Lane Open Space	L023		1	1	
Greens Power Mower 010H	ME001	1	1	0	
Removed 2014/15 and prior	ME002			0	
Removed 2014/15 and prior	ME003			0	
Removed 2014/15 and prior	ME004			0	
Removed 2014/15 and prior	ME005			0	
Removed 2014/15 and prior	ME006			0	
Removed 2014/15 and prior	ME007			0	
Tanaka Hedge Trimmer	ME008	1,405	1,405	0	
Horida Izy x4	ME009	2,027	2,027	0	
Removed 2014/15 and prior	ME010			0	
Dennis FT610 Fine Turf Mower plus cassette	ME011	4,069	-	(4,069)	
Dennis FT610 Fine Turf Mower	ME012	6,830	6,830	0	
Hayter 48 Harrier Pro. 19"	ME013	664	664	0	
Dennis FT610 Power Unit Mower	ME014	4,350	4,350	0	
Echo HCA-26ES LW Long Reach Hedge Trimmer	ME015	399	399	0	
Tanaka 3300 Loop Brushcutters x2	ME016	660	660	0	
Stihl Hand Held Blower	ME017	225	225	0	
ECHO Hedge-trimmer	ME018	320	320	0	
Echo Blower	ME019	149	149	0	
Husqvarna Chainsaw 72-555 18 Bar	ME020	450	450	0	
Dennis FT610 Fine Turf Mower	ME 021		4,800	4,800	
JD 4720 Compact Tractor AU14 BIF	MWE001	24,900	24,900	0	
Removed 2014/15 and prior	MWE002			0	
Removed 2014/15 and prior	MWE003			0	
Removed 2014/15 and prior	MWE004			0	
JD X595 unregistered	MWE005	9,000	9,000	0	
Volvo Mini Digger EC15B	MWE006	13,061	13,061	0	
Removed 2014/15 and prior	MWE007			0	
REMOVED 2016/17	MWE008			0	
JD X740 Lawn Tractor AU61 CYG	MWE009	9,620	-	(9,620)	
JD 4 x 4 Gator AO63 KWA	MWE010	11,800	-	(11,800)	
JD Compact Tractor 2032R AU15 AZT	MWE011	19,200	19,200	0	
Husqvarna Lawn Tractor AU66 CKC	MWE012	18,000	18,000	0	
John Dere Gator AU18 YEC	MWE013		13,900	13,900	
John Dere X940 Diesel Lawn Tractor AU18 YEG	MWE014		11,250	11,250	
Removed 2015/16 Replaced by NME011	NME001	1			
Balance Cart	NME002	248	248	0	
Major 8400 Roller Mower	NME003	5,650	5,650	0	
Stihl Pole Pruner	NME004	600	600	0	
DeWalt Drills x2	NME005	1	1	0	
DeWalt Grinders x2	NME006	1	1	0	
Sprayers x6	NME007	1	1	0	
Top Dressing Spreader	NME008	1	1	0	
Fertilizer Spreader x2	NME009	1	1	0	
Trailed Sprayer	NME010	1	1	0	
Impact Gilder UK Machine 50Psi	NME011	455	455	0	
Bus Shelters	STREET FURNITURE	10	9	(1)	
Streetlights	STREET FURNITURE	842,000	812,000	(30,000)	
Led Streetlights	STREET FURNITURE		66,000	66,000	
		2,809,386	2,849,847	40,462	

ASSET INVENTORY LIST COMPARISON 2016/17 & 2017/18 for 2017/18 RECORDS

Asset Name	Asset No.	Initial Cost	Initial Cost	Difference	Diff. Description
		2016/17	2017/18		
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Indespension Tipper Traller	A004	2,460	2,460	0	
Removed as duplicate of NME003 below	A005			0	
Indespension Plant Traller	A006	2000	2000	0	
Recreation Ground Council Office (Rented)	8001	298,200	298,200	0	
Thatched Pavillion at Recreation Ground	8002	465,300	465,300	0	
Recreation Ground maintenance store maintenance store	8003	76,000	76,000	0	
Bowls Pavillion at Recreation Ground	8004	63,306	63,306	0	
Sparhawk Buildings including maintenance store	8005	174,200	174,200	0	
Cemetery Visitors Building and Toilets	8006	105,500	105,500	0	
Spröwston Diamond Centre School Lane	8007	418,000	418,000	0	
Barkers Lane OS Playing Field	L001	1	1	0	
Barkers Lane OS Playing Field	L002	24,000	24,000	0	
Canterby Lane Green Space AA	L003	1	1	0	
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Cemetery Land	L006	1	1	0	
Cemetery Land	L007	1	1	0	
Dixon Road PROW	L008	1	1	0	
Post Mill Close POS	L009	1	1	0	
Recreation Ground Playing Field	L010	1	1	0	
Recreation Ground Playing Field	L011	1	1	0	
Sparhawk Park Recreation Land	L012	10,000	10,000	0	
Removed 2015/16	L013			0	
Removed 2015/16	L014			0	
Wilks Farm Drive POS	L015	1	1	0	
Church Lane Cemetery Extension	L016	92,000	92,000	0	
Access Loke POS	L017	3,400	3,400	0	
Fenced Open Space School Lane	L018	96,103	96,103	0	
BBL Play Areas POS	L019	2	2	0	
WPG POS	L020	1	1	0	
Millenlum Wood POS	L021	1	1	0	
Gurhe Drive	L022		1	-1	
Blue Boat Lane Open Space	L023		1	1	
Greens Power Mower 010H	ME001	1	1	0	
Removed 2014/15 and prior	ME002			0	
Removed 2014/15 and prior	ME003			0	
Removed 2014/15 and prior	ME004			0	
Removed 2014/15 and prior	ME005			0	
Removed 2014/15 and prior	ME006			0	
Removed 2014/15 and prior	ME007			0	
Tanaka Hedge Trimmer	ME008	1,405	1,405	0	
Honda lzv x 4	ME009	2,027	2,027	0	
Removed 2014/15 and prior	ME010			0	
Dennis FT610 Fine Turf Mower plus cassette	ME011	4,069		(4,069)	
Dennis FT610 Fine Turf Mower	ME012	6,830	6,830	0	
Hayter 48 Harrier Pro. 19"	ME013	664	664	0	
Dennis FT610 Power Unit Mower	ME014	4,350	4,350	0	
Echo HCA-265ES LW Long Reach Hedge Trimmer	ME015	399	399	0	
Tanaka 3300 Loop Brushcutters x 2	ME016	660	660	0	
Stihl Hand Held Blower	ME017	225	225	0	
ECHO Hedge trimmer	ME018	320	320	0	
Echo Blower	ME019	149	149	0	
Husqvarna Chainsaw 72-555 18 Bar	ME020	450	450	0	
Dennis FT610 Fine Turf Mower	ME 021		4,800	4,800	
JD 4720 Compact Tractor AU14 BIF	MWE001	24,900	24,900	0	
Removed 2014/15 and prior	MWE002			0	
Removed 2014/15 and prior	MWE003			0	
Removed 2014/15 and prior	MWE004			0	
JD X595 unregistered	MWE005	9,000	9,000	0	
Volvo Mini Digger EC158	MWE006	13,061	13,061	0	
Removed 2014/15 and prior	MWE007			0	
REMOVED 2016/17	MWE008			0	
JD X740 Lawn Tractor AU61 CYG	MWE009	9,620		(9,620)	
JD 4 x 4 Gator AO63 KWA	MWE010	11,800		(11,800)	
JD Compact Tractor 2032R AU15 AZT	MWE011	19,200	19,200	0	
Husqvarna Lawn Tractor AU66 CKC	MWE012	18,000	18,000	0	
John Dere Gator AU18 YEC	MWE013		13,900	13,900	
John Dere X940 Diesel Lawn Tractor AU18 YEG	MWE014		11,250	11,250	
Removed 2015/16 Replaced by NME011	NME001	1			
Balance Cart	NME002	248	248	0	
Major 8400 Roller Mower	NME003	5,650	5,650	0	
Stihl Pole Pruner	NME004	600	600	0	
DeWalt Drills x 2	NME005	1	1	0	
DeWalt Grinders x 2	NME006	1	1	0	
Sprayers x 6	NME007	1	1	0	
Top Dressing Spreader	NME008	1	1	0	
Fertilizer Spreader x 2	NME009	1	1	0	
Trailed Sprayer	NME010	1	1	0	
Impact Gilder UK Machine 50Psi	NME011	455	455	0	
Bus Shelters	STREET FURNITURE	10	9	(1)	
Streetlights	STREET FURNITURE	842,000	812,000	(30,000)	
Led Streetlights	STREET FURNITURE		66,000	66,000	
		2,809,386	2,849,847	40,462	



**United Kingdom  
Debt Management  
Office**

**OFFICIAL**

Eastcheap Court  
11 Philpot Lane  
London  
EC3M 8UD

T 020 7862 6610  
E [pwlb@dmo.gsi.gov.uk](mailto:pwlb@dmo.gsi.gov.uk)  
[www.dmo.gov.uk](http://www.dmo.gov.uk)

**Public Works Loan Board**

The Clerk  
Sprowston Town Council  
Council Office  
Sprowston Diamond Centre  
School Lane, Sprowston  
NORWICH  
NR7 8TR

Our Ref : 08991

Date : 07 April 2018

Dear

SPROWSTON TOWN COUNCIL (NORFOLK) - PWLB BALANCE OUTSTANDING AS AT 31 March 2018

The schedule below details the balances outstanding on the loans to your authority from the Public Works Loan Commissioners.

Loan Type	Repayment Due	Balance		No. of Accounts
		£	p	
Fixed	13 March 13 September	239,200.00		1
Fixed	10 May 10 November	1,895,030.17		8
<b>Total Balance Outstanding</b>		<b>2,134,230.17</b>		<b>9</b>

Yours sincerely,

Natasha John-Phillip  
for Secretary

**Sproston Town Council**

Fixed Loan Repayments (Annuity Basis - combining both interest & principal)

Loan Number	Start Date	End Term Date	Scheme	Original Loan £	Interest Rate	Bal o/s at 30.09.2017 £	Charges + Interest Due £	Principal Due £	Bal o/s at 31/03/2018 £
Annuity Basis - combining both interest & principal									
481134	14.07.98	2018	20yrs Streetlighting	60,000.00	5.88	-	-	-	-
489751	21.03.05	2030	25yrs Bowls Pavilion & Works	100,000.00	4.90	64,682.56	1,584.72	1,905.94	62,776.62
491908	28.07.06	2021	15yrs Machinery Store	65,000.00	4.85	22,115.85	536.31	2,538.26	19,577.59
EIP - Equal instalments of principal									
497743	03.09.10	2035	25yrs Cemetery Extension	100,000.00	3.46	72,000.00	1,245.60	2,000.00	70,000.00
498274	11.01.11	2036	25yrs Cemetery Extension	50,000.00	4.99	37000.00	923.15	1,000.00	36,000.00
498275	11.01.11	2021	10yrs Rec. Grd BMX & Play	125,000.00	3.53	43,750.00	772.19	6,250.00	37,500.00
499162	01.12.11	2031	20yrs Acquisition School Lane	314,000.00	3.31	227,650.00	3,767.61	7,850.00	219,800.00
499163	01.12.11	2021	10yrs Renovation School Lane	100,000.00	2.24	45,000.00	504.00	5,000.00	40,000.00
502857	13.03.14	2064	50yrs Cemetery Groundworks (	260,000.00	4.50	241,800.00	5,440.50	2,600.00	239,200.00
505463	19/10/2016	2036	20Yrs SDC:Sports Hall	1,500,000.00	2.26	1,439,924.04	16,271.14	30,548.08	1,409,375.96

<u>2,193,922.45</u>	<u>31045.22</u>	<u>59692.28</u>	<u>2,134,230.17</u>
		<u>90,737.50</u>	



**Sprowston Town Council**

Fixed Loan Repayments (Annuity Basis - combining both interest & principal)

Loan Number	Start Date	End Term Date	Scheme	Original Loan £	Interest Rate	Bal o/s at 31.03.2017 £	Charges + Interest Due £	Principal Due £	Bal o/s at 30/09/2017 £
Annuity Basis - combining both interest & principal									
481134	14.07.98	2018	20yrs Streetlighting	60,000.00	5.88	-	-	-	-
489751	21.03.05	2030	25yrs Bowls Pavilion & Works	100,000.00	4.90	66,542.92	1,630.30	1,860.36	64,682.56
491908	28.07.06	2021	15yrs Machinery Store	65,000.00	4.85	24,594.02	596.40	2,478.17	22,115.85
EIP - Equal instalments of principal									
497743	03.09.10	2035	25yrs Cemetery Extension	100,000.00	3.46	74,000.00	1,280.20	2,000.00	72,000.00
498274	11.01.11	2036	25yrs Cemetery Extension	50,000.00	4.99	38,000.00	948.10	1,000.00	37,000.00
498275	11.01.11	2021	10yrs Rec. Grd BMX & Play	125,000.00	3.53	50,000.00	882.50	6,250.00	43,750.00
499162	01.12.11	2031	20yrs Acquisition School Lane	314,000.00	3.31	235,500.00	3,897.53	7,850.00	227,650.00
499163	01.12.11	2021	10yrs Renovation School Lane	100,000.00	2.24	50,000.00	560.00	5,000.00	45,000.00
502857	13.03.14	2064	50yrs Cemetery Groundworks (	260,000.00	4.50	244,400.00	5,499.00	2,600.00	241,800.00
505463	19/10/2016	2036	20Yrs SDC:Sports Hall	1,500,000.00	2.26	1,470,130.78	16,612.48	30,206.74	1,439,924.04

<u>2,253,167.72</u>	<u>31906.51</u>	<u>59245.27</u>	<u>2,193,922.45</u>
		<u>91,151.78</u>	

Date: 28/03/2018  
 Time: 09:43:49

**Sprowston Town Council**  
**Bank Report - Reconciled and Unreconciled**

Page: 1

Date From : 01/04/2017  
 Date To : 28/03/2018

\*\* NOTE: All values shown on this report are in the Bank Account's operating Currency \*\*

Bank Code : 1210      Bank Name : STC - Petty Cash Account

No	Type	Date	Ref	Details	Debit	Credit	Balance
				Balance B/Fwd :	156.37		156.37
1618	CP	07/04/2017	P/C 1124	Mr Noble:Teabags,Milk		9.75	146.62
1619	CP	07/04/2017	P/C 1124	Mr Noble:Napkins,Frame		7.50	139.12
1633	CP	27/04/2017	P/C 1125	Tesco/Aldi Milk		2.24	136.88
1637	CP	05/05/2017	P.Miles	Chq £98. repaid cash		3.00	133.88
1637	CP	05/05/2017	P/C1126	Aldi:Milk		1.74	132.14
1641	CP	09/05/2017	P/C 1127	Moviola:Special delivery		7.25	124.89
1641	CP	09/05/2017	P/C 1127	Aldi:Milk		1.98	122.91
1642	CP	10/05/2017	Cash	N Barlow		2.00	120.91
1663	CP	25/05/2017	P/C 1128	Aldi:Milk 17th & 25th		2.44	118.47
1665	CP	05/06/2017	P/C1129	Aldi:Milk,Coffee		3.97	114.50
1666	CP	05/06/2017	P/C1129	Makro:Biscuits		29.98	84.52
1671	CP	12/06/2017	P/C 1130	Post office: Speciall Delivery		1.74	82.78
1675	JD	14/06/2017	Refund:Mr	Casual:bowling Cr note 5003	10.00		92.78
1675	JC	14/06/2017	Refunded:Cr	Mr Davy Bowls		10.00	82.78
1675	JC	14/06/2017	Refunded:Cr	Mr Davy Bowls		10.00	72.78
1676	CP	14/06/2017	p/c 1131	Tesco,s Milk		2.96	69.82
1681	CP	22/06/2017	P/C 1132	Tesco,s: Suntan Lotion		16.00	53.82
1681	CP	22/06/2017	P/C1133	Tesco,s:Cake Decorations		6.00	47.82
1684	CP	26/06/2017	p/c 1134	Tesco,s Milk ,Teabags		4.50	43.32
1684	CP	26/06/2017	p/c 1134	Tesco,s Dishwasher Salt		1.60	41.72
1692	CP	30/06/2017	p/c 1135	Aldi:Milk		1.98	39.74
1697	CP	10/07/2017	p/c 1136	Aldi:Milk		0.99	38.75
1703	CP	17/07/2017	P/C 1136	Tesco,s Milk		1.00	37.75
1703	CP	18/07/2017	P/C 1136	Tesco,s Toilet Duck		6.00	31.75
1703	CP	18/07/2017	P/C 1136	Tesco,s Toilet Duck		6.00	25.75
1703	CP	20/07/2017	P/C 1136	Tesco,s Milk		1.49	24.26
1712	CP	01/08/2017	P/C1137	Homebase:Hooks & Screws		8.38	15.88
1715	CP	07/08/2017	PC1138	Tesco,s Milk		2.00	13.88
1715	CP	08/08/2017	PC1138	Special Delivery:Moviola		7.25	6.63
1716	JD	08/08/2017	Cheque no	Petty cash	50.00		56.63
1721	CP	14/08/2017	PC1139	Tesco,s:Bleach &Aerosol,s		7.50	49.13
1722	CP	14/08/2017	PC1139	Tesco,s:Bleach &Aerosol,s		7.50	41.63
1722	CP	14/08/2017	PC1139	Tesco,s:Handwash		3.40	38.23
1722	CP	14/08/2017	PC1139	Tesco,s:Handwash		3.40	34.83
1722	CP	14/08/2017	PC1139	Tesco,s: Milk		1.00	33.83
1727	CP	17/08/2017	PC1140	Aldi:Blackcurren/Orange		1.78	32.05
1737	CP	31/08/2017	P/C 1141	Toolstation:Nuts,Bolts		8.43	23.62
1741	JC	06/09/2017	Trf EE paid	be Barclaycard		15.00	8.62

Date: 28/03/2018  
 Time: 09:43:49

**Sprowston Town Council**

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**Bank Report - Reconciled and Unreconciled**

1741	JD	06/09/2017	P/C Adj.	Trf EE paid P/C s/b	15.00	4	23.62
1741	JD	06/09/2017	P/C Adj.	Trf EE paid P/C s/b	15.00		38.62
1741	CP	06/09/2017	P/C 1143	Macro:Biscuits		14.99	23.63
1742	CP	04/09/2017	P/C 1142	Tesco,s Milk		1.49	22.14
1756	CP	20/09/2017	P/C 1144	Milk		1.29	20.85
1767	CP	27/09/2017	P/C 1144	A/n year planners(Calenders)		3.99	16.86
1784	CP	09/10/2017	PC1146	Tesco:Teabags		3.50	13.36
1785	CP	04/10/2017	PC1145	Tesco:Crisps & Cheese Twists		7.95	5.41
1791	CP	18/10/2017	P/C1146	Aldi:Milk		1.45	3.96
1794	JD	20/10/2017	Trf funds to	Bank Transfer	50.00		53.96
1812	CP	02/11/2017	PC1147	Tesco:Milk		2.20	51.76
1831	CP	03/11/2017	b&q	cables etc		5.85	45.91
1843	CP	15/12/2017	aldi	mince pies		3.58	42.33
1843	CP	27/11/2017	tesco	milk		1.10	41.23
1854	JD	10/01/2018	Petty Cash	Bank Transfer	50.00		91.23
1869	CP	08/01/2018	Petty Cash	Tesco:AP Cleaner		2.00	89.23
1869	CP	08/01/2018	Petty Cash	Tesco:Milk		1.09	88.14
1869	CR	20/12/2017	Dementia	Donation :Mr & Mrs S Bass	100.00		188.14
1870	CP	20/12/2017	Dementia	Tesco:Xmas Lunch		3.40	184.74
1870	CP	21/12/2017	Dementia	Sainsbury,s:xmas Lunch		57.84	126.90
1873	CR	23/01/2018	Barclaycard/	Sold to E.Elliot	12.99		139.89
1881	CP	31/01/2018	P/C 1148	Tesco:Milk 10/1/& 30/01/18		2.18	137.71
1881	CP	01/02/2018	P/C1149	Tesco,s:Scourers,Sponges		3.00	134.71
1884	CP	05/02/2018	P/C 1150	Post Office:Recorded Delivery		4.40	130.31
1890	CP	13/02/2018	P/C1151	Tesco,s:Toilet (Duck)Cleaner		4.01	126.30
1890	CP	13/02/2018	P/C1151	Tesco,s:Toilet (Duck)Cleaner		3.99	122.31
1892	CP	15/02/2018	P/C 1152	S.Hughes:Amazon:Table		18.13	104.18
1892	CP	19/02/2018	P/C1153	QD:Mounting/Carpet Tape		2.99	101.19
1907	CP	05/03/2018	P/C1154	Tesco,s Handwash		3.60	97.59
1907	CP	05/03/2018	P/C1154	Aldi,s:Teabag,Milk		5.08	92.51
1918	CP	15/03/2018	P/C1155	Aldi,s: Milk		1.09	91.42
1925	CP	22/03/2018	P/C 1156	Screwfix Oil(locks)		4.99	86.43
1925	CP	22/03/2018	P/C 1156	Sprow food:Milk		1.29	85.14
1925	CP	22/03/2018	P/C 1156	Plans : new housing (colour)		20.00	65.14
1930	CP	28/03/2018	P/C 1157	Flowers:100th Birthday		10.00	55.14
1930	CP	28/03/2018	P/C 1157	Tesco,s Toilet gel.,Bleach		5.50	49.64
<b>Bank Balance :</b>					<u>459.36</u>	<u>409.72</u>	<u>49.64</u>
					<u>459.36</u>	<u>409.72</u>	<u>49.64</u>

## Section 2 – Accounting Statements 2017/18 for

### SPROWSTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	678,528	2,060,609	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	539,893	590,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,697,795	233,437	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	322,315	333,086	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	135,178	181,890	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	398,114	1,241,648	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,060,609	1,127,422	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	2,069,719	1,053,594	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	2,809,386	2,849,847	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	2,253,168	2,134,230	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council 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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

*[Signature]*

Date **06/06/2018**

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

**06/06/2018**

and recorded as minute reference:

*[Signature]*

Signed by Chairman of the meeting where approval of the Accounting Statements is given

*[Signature]*

**Sproston Town Council year ending 31st March 2018**

<u>Annual Return</u> <u>Box</u>	<u>31/03/2017</u>	<u>31/03/2018</u>	<u>Variance(£)</u>	<u>(%)</u>	<u>Detailed explanation</u>
1 Balances brought forward	678,528	2,060,609			
2 Annual precept	539,893	590,000	50,107	9.3%	
3 Total other receipts	1,697,795	233,437	(1,464,358)	-86.3%	2017 £1,500,000k PWLB Loan re STC Phase 4
4 Staff costs	322,315	333,086	10,771	3.3%	
5 Loan interest/Capital repayments	135,178	181,890	46,712	34.6%	£1,500,000k PWLB Loan re STC Phase 4
6 All other payments	398,114	1,241,648	843,534	211.9%	Phase 4 Sports Hall Breakdown attached.
7 Balances carried forward	2,060,609	1,127,422	(933,187)	-45.3%	Phase 4 Sports Hall Completion June 2018
8 Total cash & investments	2,069,719	1,053,594	(1,016,125)	-49.1%	As above
9 Fixed assets & long term assets	2,809,386	2,849,847	40,461	1.4%	Please find attached Asset Inventory List Comparison Report
10 Total borrowings	2,253,168	2,134,230	(118,938)	-5.3%	Please find attached Breakdown of Loans

**Reconciliation Between Box 7 and Box 8**

Carry forward value of Box 7	1,127,422
<u>Deduct</u>	
Debtors control	9,571
Vat refund due	81,401
Prepayments	<u>-3,978</u>
<u>Add</u>	
Creditors Control	13,165
Receipts in advance	<u>0</u>
Rounding	0
	<u><u>1,053,594</u></u>

Prepared by: June Hunt (Town Clerk)  
Date: 04/04/2018

# Annual Internal Audit Report 2017/18

## SPROWSTON TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2018.

The internal audit for 2017/18 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	Agreed? Please choose one of the following		
	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 and year-end bank account reconciliations were properly carried out.	✓		
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.	✓		
<b>K. (For local councils only)</b>			
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

15/05/2018

Name of person who carried out the internal audit

Stephen Christopher for Auditing Solutions Ltd

Signature of person who carried out the internal audit

*[Signature]*

Date

15/05/2018

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# **Sprowston Town Council**

*Internal Audit Report 2017-18 (Final update)*

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*Stephen Christopher*

*for Auditing Solutions Ltd*

## **Background and Scope**

### **Background**

Town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control, and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR). Auditing Solutions Ltd has been appointed to provide this service to Sprowston Town Council.

This report provides detail of the areas examined and the results of our final audit visit in relation to the 2017-18 financial year, which took place on 15<sup>th</sup> May 2018. It updates the report that we issued following our interim audit visit in December 2017.

### **Internal Audit Approach**

In undertaking our audit, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the AGAR. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas, in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our internal audit programme is designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' on Page 3 of the AGAR, which requires independent assurance over a number of internal control objectives.

### **Overall Conclusion**

On the basis of the programme of work we have undertaken, we have concluded that the Council has continued to maintain an adequate and effective system of internal control. We have completed and signed the 'Annual Internal Audit Report' in the 2017-18 AGAR. In doing so, we have concluded that, in all significant respects, the control objectives as set out in that report were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

We have identified one area where we consider there is scope for further action. This is explained in the body of the report, with our recommendation included in the appended Action Plan. We ask that Members consider the content of this report and respond in due course to the recommendation set out in the Action Plan, indicating the action to be taken and the likely timescale for implementation.

This report has been prepared for the sole use of Sprowston Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.



## Detailed Report

### Accounting and Banking Arrangements

Our objective is to confirm that the accounting records are being maintained accurately and kept up to date, that no anomalous entries appear in cashbooks or financial ledgers and that appropriate banking arrangements are in place.

The Council's accounts are maintained on the Sage accounting software, which we consider to be adequate for its purposes.

The Council's banking arrangements are with Barclays Bank Plc. At present there are five bank accounts, of which the 'General Account', 'Drawings Account' and 'Salaries Account' are used for day to day business, with part of the Council's funds are held in two instant access savings accounts. Further funds that are not required in the immediate future are held in a six month fixed-interest Treasury Deposit with Barclays.

During the course of our audit visits, we have:

- Checked and agreed the opening balance for 2017-18 in the Sage accounting software with that in the 2016-17 Statement of Accounts and AGAR;
- Confirmed that the financial ledger remained "in balance" at the year-end;
- Confirmed that the cost centre and nominal ledger income and expenditure coding structure remains appropriate for purpose;
- Checked and agreed the detail in all of the Sage cashbooks, verifying two sample months' transactions (May 2017 and March 2018) to relevant bank statements;
- Checked and agreed the detail on the bank reconciliations as at 30<sup>th</sup> September 2017 and 31<sup>st</sup> March 2018, confirming that reconciliations continue to be prepared on a regular basis and that there is evidence of independent review;
- Confirmed that the overall balances as at 31st March 2018 have been recorded correctly in Section 2, Line 8 of the AGAR (total value of cash and short term investments).
- Confirmed that daily back-up of the Sage software is undertaken and that this is being tested on a periodic basis.

#### *Conclusion*

*We have confirmed that the controls in place in this audit area are adequate and continue to operate effectively. There are no issues arising from our audit work that require a formal comment or recommendation.*

### Corporate Governance

Our objective is to confirm that the Council has robust corporate governance arrangements in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council meetings), all meetings are conducted in accordance with the adopted Standing

Orders and that no actions of a potentially unlawful nature have been or are being considered for implementation.

We noted the following:

- The Standing Orders and Financial Regulations were reviewed at the Council meeting on 17<sup>th</sup> May 2017 and both re-adopted without amendment;
- At the May 2017 meeting, the Council also re-adopted the General Power of Competence;
- The Council continues to ensure that its strategic aims and objectives are clearly documented, with a wide range of policies and strategic documents in place that are subject to review on a regular cycle. These include, in particular, a five-year business plan, supported by an outline financial plan for the period and a business plan for the Diamond Centre;
- A range of detailed financial procedures documents are in place, and
- We have completed our review of the Council minutes for the year. We are pleased to record that we have not identified any issues that may have an adverse effect on the Council's financial stability in the short, medium or longer term or that give us concern that the Council may either be considering, or have taken, decisions that might result in ultra vires expenditure being incurred.

### **Conclusion**

***On the basis of our review, we are satisfied that the Council continues to adopt a sound approach to its corporate governance responsibilities. There are no issues arising from our audit work that require a formal comment or recommendation.***

## **Expenditure**

Our objective is to ensure that:

- Council resources are released in accordance with the approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- That an official order is raised where relevant: we acknowledge that this will not be necessary for all items of expenditure, which are regularly the subject of contracts (e.g. grounds maintenance) or legal requirements (e.g. non domestic rates);
- Any discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have completed our review of the procedures in place in this area, selecting a sample of non-pay related payments to check compliance with the above criteria. Our test sample

included all payments in excess of £2,500, together with a more random selection of every 40th cashbook transaction irrespective of value over the financial year. In all, we examined 59 payments, totalling £1,454,000, which equates to 91% of non-pay related payments processed.

We confirmed that VAT returns are being submitted on a quarterly basis, checking and agreeing the reclaims for the second and final quarters of 2017-18 to the relevant nominal ledger control account balance.

### **Conclusion**

***On the basis of our review, we are satisfied that the arrangements in place for the coding and authorisation of payments are sound, with appropriate supporting documentation present for all payments in our test sample.***

***We noted from our discussions with the Town Clerk and Finance Officer that, when reviewing the December quarter's claim, HMRC identified that VAT should have been charged for one area of activity, the 'Movie Afternoons', that had been understood to be non-Vatable. This resulted in a demand for a payment of £4,680 and we have confirmed that this was adjusted for in the final quarter's return.***

***There are no issues arising from our audit work in this area that require a recommendation.***

## **Assessment and Management of Risk**

Our objective is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

We noted the following:

- The Council re-approved its overall risk management strategy at the meeting on 17<sup>th</sup> May 2017, with detailed appendices setting out the mitigating controls, together with its health and safety policy;
- An updated financial risk assessment for the 2017-18 financial year was approved at the meeting on 7<sup>th</sup> June 2017;
- At the June 2017 meeting, the Health and Safety Policy and manual was also updated;
- The grounds staff undertake regular inspections of the playground equipment (normally on a monthly basis). These are reported to the Committee/Administrative Officer, who is responsible for maintaining a record of issues identified and ensuring appropriate action is taken;
- The most recent annual Health and Safety (H&S) audit was carried out by Elcons (the Council's H&S advisor) on 13<sup>th</sup> June 2017. The identified actions were reported to the Council on 19<sup>th</sup> July 2017 and programmed to be undertaken over the next year, and
- The insurance policy in place with Zurich Municipal for 2017-18 included Public Liability cover of £15 million; Employer's Liability of £10 million, Fidelity

Guarantee at £500,000 and Business Interruption cover of £30,000, all of which we consider to be appropriate to meet the needs of the Council. This was the second year of a three year agreement.

### **Conclusion**

*On the basis of our audit work in this area, we consider that the Council has adopted a sound approach to its responsibilities in relation to corporate governance.*

*The one matter we would draw to Members' attention relates to the arrangements for the inspection of the Council's play areas and play equipment. As noted above, regular inspections are undertaken throughout the year by the Council's own grounds staff. Whilst this approach works well, ensuring that issues are flagged up and acted upon on a timely basis. However, in line with the approach taken by other councils, it may be beneficial for the Council to introduce annual play area health and safety inspections by external consultants (such as the Council's own insurers or RoSPA), who are trained to assess compliance with the British and European safety standard EN1176.*

*R1 In line with good practice and to supplement its own in-house arrangements, the Council should consider the introduction of annual play area health and safety inspections by independent specialists who are trained to assess compliance with the requirements of the British and European safety standard EN1176.*

## **Budget setting, Budgetary Control and Reserves**

Our objective is to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount to be precepted on the District Council and that effective arrangements are in place to monitor budgetary performance throughout the financial year. We also aim to confirm that the Council has identified and retains appropriate reserve funds to meet future spending plans.

We are pleased to note that the Council continues to receive detailed budget monitoring reports on a quarterly basis during the year and that these include details of reserve balances.

We confirmed that the budget and precept requirements for 2018-19 were determined at the Council meeting on 20<sup>th</sup> December 2017, following consideration at the November meeting. We noted that the Town Clerk provided a detailed report to inform the decision making process. The Precept was set at £623,000 (£590,000 for 2017-18), which is an increase of 1.98% for Band D properties. One of the key reasons for the increase is to fund the redevelopment of play equipment at Windsor Park gardens.

The reserve requirements were considered during the course of the year and as part of the budget setting process. As at 31<sup>st</sup> March 2018, the overall reserves stood at £1,127k, of which £700k is earmarked for completion of the Diamond Centre project. Further earmarked reserves amount to £114k, leaving a General Fund/Contingency balance of £313k (£277k at the previous year end). Whilst this is below the target of £400k, it equates to approximately 50% of the annual precept, which does not appear unreasonable for the size and complexity of the Council.

In addition to its accumulated reserves, the Council is continuing to receive income from the Community Infrastructure Levy (CIL) from housing developments and, in accordance with the agreed approach, this is being allocated to the Diamond Centre re-development project.

### **Conclusion**

*There are no matters arising from this area of our audit work that require a formal comment or recommendation.*

## **Income**

In this area of review, our objective is to ensure that income due to the Council is identified, invoiced (where applicable), recovered at the appropriate rate and within a reasonable timescale, and also that it is banked promptly in accordance with the Council's Financial Regulations.

The Council receives income from a variety of sources, including hire fees for use of the Diamond Centre, letting of sports facilities, fees from burial and related activities, allotment rentals, bank interest and recoverable VAT.

From our audit work, we noted the following:

- Review of fees and charges: In accordance with the Financial Regulations, the Council continues to review the scales of fees and charges for all its activities annually. The fees and charges for the 2017-18 financial year were approved at the Council meeting on 7<sup>th</sup> December 2016, as part of the budget process and a similar approach has been followed for 2018-19;
- Cemetery and related fees: We examined all interment records for the period 1<sup>st</sup> July to 31<sup>st</sup> October 2017, checking the application forms, sales ledger invoicing and Sage transactions to ensure that the correct fees had been levied in accordance with the published scales and that monies had been received and banked in an accurate and timely manner, with no issues arising;
- Hire of facilities: We examined a sample of sales ledger invoices for the various Diamond Centre room bookings and the indoor & outdoor facilities at the Recreation Ground, again also to ensure fees were in accordance with the published scales and were settled in a timely manner, with no matters arising;
- Allotments: We confirmed that all allotment renewal invoices effective from 1<sup>st</sup> October 2017 were raised on a timely basis. From the Sales Ledger, Aged Debtors report as at 6<sup>th</sup> December 2017, we confirmed that all rental income due had been received;
- Outstanding debts: From review of the Aged Debtors Report at the time of our interim audit and at the year-end, we also confirmed that, as was the case last year, the total value of outstanding debtor balances of more than one month remains very low, which demonstrates the effectiveness of the Council's debt management arrangements; and

- **Banking of income:** As noted earlier in this report, we checked and agreed all bank receipts arising in the sample months of May 2017 and March 2018 to relevant cashbooks and bank statements, with no issues arising.

### **Conclusion**

*There are no matters arising from this area of our audit work that require a formal comment or recommendation.*

## **Petty Cash and Barclaycard Account**

When completing the 'Annual Internal Audit Report' in the AGAR, we are required to confirm that there are effective controls over the petty cash account operated by the Council. To meet that objective, we confirm that:

- Any petty cash accounts in operation are managed effectively and that all expenses incurred are appropriately supported by a trade invoice or relevant till receipt;
- Only low value expenditure is incurred from any petty cash account(s) in use;
- Where appropriate, VAT is identified and coded accordingly for periodic recovery from HMRC; and
- The physical cash held is periodically reconciled to the supporting records.

During the course of our interim audit we reviewed the petty cash account and confirmed that it is being managed effectively and that the physical cash held at the date of the audit visit agreed to the underlying accounting records.

The Council continues to make use of a commercial Barclaycard (with a card limit of £4,000), which has largely superseded the use of the petty cash account. The Clerk is the sole holder of the card, which is used for occasional internet purchases, urgent customer catering for Diamond Centre meetings and fuel for the Council's vehicle, with settlement by direct debit in full each month. Details of the transactions on this account continue to be presented to Members for approval in the same manner as all other supplier payments. At our interim audit we reviewed the most recent Barclaycard statement (to 2<sup>nd</sup> November 2017) and confirmed that all payments were supported by receipts and that VAT had been correctly identified for recovery.

At the final audit visit, we checked and agreed the petty cash and Barclaycard balances as at 31st March 2018 and confirmed that they have been included correctly in Section 2, line 8 of the AGAR.

### **Conclusion**

*There are no matters arising from this area of our audit work that require a formal comment or recommendation.*

## **Salaries**

In examining the Council's payroll function, our objective is to confirm that extant

employment legislation is being appropriately observed and that the requirements of HM Revenue and Customs (HMRC) as regards the deduction and payment over of income tax and NI contributions are complied with, together with meeting the requirements of the local government pension scheme.

To check compliance with the above criteria, we have:

- Confirmed that the Council reviews and approves pay scales for staff annually, noting that there have been a number of changes to both personnel and hours of employment within the grounds management and cleaner/caretaker teams since the start of the 2017-18 financial year. All staff are on nationally agreed (NJC) pay scales and the Council had resolved to implement the nationally agreed pay awards for 2016-17 and 2017-18 at its meeting on 8<sup>th</sup> June 2016;
- Confirmed that signed contracts of employment are held for staff who joined the Council during 2017-18, and
- Undertaken detailed testing of salaries paid, by reference to the November 2017 payroll, which the Town Clerk continues to produce using bespoke Sage software, to confirm that:
  - Gross salaries were paid in accord with the approved SCP pay rates - full and part-time;
  - PAYE tax codes and National Insurance contribution tables were being applied accurately;
  - Pension contributions were being computed in accordance with the revised salary bandings for employee contributions;
  - Any additional hours and/or other relevant expenses were supported by appropriate timesheets and approved claim forms;
  - All net pay computations for the sample month agreed to the payslip details and to the resultant electronic BACS payments made;
  - The current HMRC regulations requiring monthly, electronic payroll submissions (the Real Time Initiative) were being met; and
  - The payroll details are now subject to periodic review by the Council Chairman, as we recommended last year. In our interim report, we noted that these reviews were not being evidenced and were pleased to confirm at our final audit visit that this is now being done.

### ***Conclusion***

**There are no matters arising from this area of our audit work that require a formal comment or recommendation.**

### **Asset Register/Inventory**

Councils are required to maintain an asset register and to report the overall value of fixed assets held in the AGAR each year. Whilst the "Practitioners' Guide" does not specify a particular basis of accounting for fixed assets, it stresses that the approach taken from year to year should be consistent and that the value of individual assets held should not normally change from one year to another - with the only changes being the inclusion of new assets

purchased or removal of assets disposed of. In most cases, assets are recorded at their purchase cost, or at a suitable proxy where that value is not known. However, assets gifted at nil cost or other assets held which have no intrinsic value (often referred to as community assets) are normally included at a nominal £1.

The asset register is maintained using a spreadsheet and is updated on a regular basis for purchases and disposals. At our final audit visit, we reviewed the asset register and confirmed that it had been updated for all purchases and disposals in the year.

We have confirmed that the total value of fixed assets at the year end, £2,849,847, has been reported correctly in the Statement of Accounts (Section 2, line 9 of the AGAR).

### **Conclusion**

*There are no matters arising from our audit work in this area that require a formal comment or recommendation.*

## **Investments and Loans**

Our objectives here are to ensure that the Council is investing “surplus funds”, be they held temporarily or on a longer term basis, in appropriate banking and investment institutions; that an appropriate investment policy is in place; that the Council is obtaining the best rate of return on any such investments made; that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements.

The Council’s Treasury Management (Investment) Policy was adopted in January 2016 and we note that it was formally reviewed and re-adopted in May 2017.

Last year, following the drawdown of a £1.5m loan from the PWLB towards the costs of redevelopment of the Diamond Centre, the Council took the decision to place £1m in a fixed interest Treasury Deposit account (six months) with Barclays. This was rolled forward for a further six months in April 2017. However, with the redevelopment now well underway, only £500k has been reinvested from October 2017 and was held at the year end.

We have checked and agreed the instalment repayments of the Council’s PWLB loans for the year from the relevant bank statements to their third party direct debit settlement advice notes. At our final audit visit we confirmed that the payments of capital and interest made in the year (£181,890) and the outstanding balance at the end of the year (£2,134,230) have been reported correctly in the AGAR (Section 2, lines 5 and 10 respectively).

### **Conclusion**

*There are no matters arising from our audit work in this area that require a formal comment or recommendation.*

## **Statement of Accounts and AGAR**

We have examined the detailed accounts prepared from the Sage accounting system and also the draft of the statutory “Accounting Statements 2017-18” that the Council is required to



complete and approve at Section 2 of the AGAR. We have agreed the detail to the supporting accounting records and other related documentation.

**Conclusions**

***There are no matters arising from this area of our review that require a further comment or formal recommendation. We look forward to receiving a copy of the finalised AGAR (Sections 1 and 2), once the document has been approved by the Council.***

***On the basis of the work undertaken during the course of our review for the year, we have completed and signed the Annual Internal Audit Report in the AGAR, assigning positive assurances in all areas of internal control***

# Action plan

11

Recommendation	Response
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**Assessment and management of risk**

R1 In line with good practice and to supplement its own in-house arrangements, the Council should consider the introduction of annual play area health and safety inspections by independent specialists who are trained to assess compliance with the requirements of the British and European safety standard EN1176

## Sprowston Town Council – 2018 Internal Audit Review Checklist - Part 1 - Meeting standards

[Source: Governance and Accountability for Local Councils | Part 2 - The annual return and corporate governance.]

Expected Standard	Evidence of Achievement	Yes or No	Areas for development
1. Scope of internal audit	Terms of reference for internal audit were approved by full council. (See Financial Risk Assessments – Internal Audit Assurance) Internal audit work takes into account both the council's risk assessment and wider internal control arrangements. Internal audit work covers the council's anti-fraud and corruption arrangements.	Yes Yes Yes	
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations). Reports are made in own name to management. Internal audit does not have any other role within the council.	Yes Yes	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4. Relationships	All responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files and in the Internal Auditor's Report). Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary. (See Member training plan).	Yes Yes Yes	
5 Audit Planning and reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council. Internal audit made its final report in accordance with the plan on 1 June 2017	Yes Yes	

**Review conducted by Council, and adopted at a full meeting of the Council on 7 June 2017 :-**

Cllr Ian Moncur

Chairman of the Meeting

June Hunt

Clerk & Responsible Financial Officer

## Sprowston Town Council – 2017 Internal Audit Review Checklist - Part 2 - Characteristics of Effectiveness

[Source: Governance and Accountability for Local Councils - Part 2 - The Annual Return and Corporate Governance.]

Characteristics of 'effectiveness'	Evidence of Achievement	Yes or No	Areas for development
1. Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes	
2. Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	Yes	
3. Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Yes	
4. Add value and assist the Council in achieving its objectives	The council makes positive responses to internal audit's recommendations and follows up with action where this is called for.	Yes	
5. Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	Yes Yes	
6. Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes Yes	
7. Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the council and the legal and corporate framework in which it operates.	Yes Yes	

**Review conducted by Council, and adopted at a full meeting of the Council on 7 June 2017 :-**

Cllr Ian Moncur

Chairman of Meeting

June Hunt

Clerk & Responsible Financial Officer

Table 1: Areas where there may be scope to use insurance to help manage risk.	Evidence of control
<p><b>Risk identification</b></p> <p>Insurance cover for risk is the most common approach to certain types of inherent risks.</p> <p>The protection of physical assets owned by the Council – buildings, furniture, equipment, etc. (loss or damage).</p> <p>The risk of damage to third party property or individuals as a consequence of the Council providing services or amenities to the public (public liability).</p> <p>The risk of consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party (consequential loss).</p> <p>Loss of cash through theft or dishonesty (fidelity guarantee).</p> <p>Legal liability as a consequence of asset ownership (public liability).</p> <p><b>Internal controls include:</b></p> <p>An up to date register of assets and investments.</p> <p>Regular maintenance arrangements for physical assets.</p> <p>Annual review of risk and the adequacy of cover.</p> <p>Ensuring the robustness of insurance providers.</p>	<p>Zurich Policy No. YLL-122003-6303</p> <p>Part A Material Damage</p> <p>Part E Public Liability £10,000,000</p> <p>Part D £250,000</p> <p>Part N £500,000</p> <p>Part E £10,000,000</p> <p>Completed</p> <p>Repairs &amp; Renewals Fund Established</p> <p>As part of Internal Audit Review Checklist</p> <p>Zurich Municipal – Used by Local Authorities</p>

Table 2: Areas where there may be scope to work with others to help manage risk.	Evidence of control
<p><b>Risk identification</b></p> <p>In addition to the risks above: Service interruption due to the long term absence of the Town Clerk / RFO</p> <p><b>Internal controls include</b></p> <p>Standing Orders and financial regulations dealing with the award of contracts for services or purchase of capital equipment.</p> <p>Regular reporting on performance by suppliers/providers/contractors.</p> <p>Annual review of contracts.</p> <p>Adoption of and adherence to Codes of Practice for procurement and investment.</p> <p>Arrangements to detect and deter fraud and/or corruption.</p> <p>Regular bank reconciliation.</p> <p>Administrative Officers trained to undertake wide range of administrative tasks</p> <p>The Chairman undertakes financial tasks and is authorised to sign cheques together with another authorised Councillor in the absence of the Clerk for more than 21 days</p>	<p>No interruption to services provided, other than banking arrangements</p> <p>In place and reviewed regularly</p> <p>Monthly 1<sup>st</sup> April</p> <p>Corporate Governance Policy, Efficiency and Value for Money, Managing Money Policy, considered as part of the Corporate Strategy</p> <p>Internal Audit / Full Council / Town Clerk initial of invoices.</p> <p>Monthly</p> <p>No disruption to service</p> <p>Action undertaken would be reported to Full Council.</p>

	<p><b>Table 3: Areas where there may be a need to self- manage risk.</b></p>	<p><b>Evidence of control</b></p>
<p><b>Risk identification</b></p> <p><i>There are a number of activities that create business risks but do not fall easily into either of the above categories for a number of reasons, principally because they are either difficult to quantify or considered inefficient to have provided externally or just uninsurable.</i></p>	<p><b>Internal controls include</b></p> <p>Keeping proper financial records in accordance with Statutory requirements.</p> <p>Ensuring all businesses activities are within legal powers applicable to local councils.</p> <p>Complying with restrictions on borrowing.</p> <p>Ensuring that all requirements are met under Employment Law and Inland Revenue Regulations.</p> <p>Ensuring that all requirements are met under Customs &amp; Excise Regulations (especially VAT).</p> <p>Ensuring the adequacy of the annual precept within sound budgeting arrangements.</p> <p>Monitoring of performance against agreed standards under partnership agreements.</p> <p>Ensuring the proper use of funds granted to local community bodies under specific powers or the General Power of Competence.</p> <p>Proper, timely and accurate reporting of council business in the minutes.</p>	<p>Monthly and Annual Reporting in place</p> <p>Relevant Statutes included on Budget / Accounts papers</p> <p>N/A at this time.</p> <p>Job Descriptions in place and timely returns to Inland Revenue. Appointment by the Council of Elcons Personnel Consultants.</p> <p>Quarterly VAT return – VAT 100</p> <p>Full Council Report</p> <p>N/A at this time - will be considered as part of the evaluation test when it happens</p> <p>Relevant Statutes incorporated onto budget papers and Council Minutes</p> <p>3 weekly cycle of Council Meetings.</p>

SPROWSTON TOWN COUNCIL – FINANCIAL RISK ASSESSMENT 2018/2019

<p>Responding to electors wishing to exercise their rights of inspection.</p> <p>Meeting the laid down timetables when responding to consultation invitation.</p> <p>Meeting the requirements for Foundation Level parish status or other accreditation.</p> <p>Proper document control.</p> <p>Register of members' interests and gifts and hospitality, complete, accurate and up to date.</p> <p>Regular scrutiny of financial records and proper arrangements for the approval of expenditure.</p> <p>Banking and Investment arrangements</p> <p>Use of schedules and imprest accounts</p> <p>BACS payments made by Finance Officer</p> <p>Recording in the minutes the approved expenditure.</p> <p>Regular returns to the Inland Revenue; contracts of employment for all staff, annually reviewed by the Council; systems of updating records for any changes in relevant legislation.</p> <p>Regular returns of VAT; training the responsible officer in matters of VAT and other taxation issues as necessary.</p> <p>Regular budget monitoring statements.</p> <p>Developing systems of performance measurement.</p> <p>Procedures for dealing with and monitoring grants or loans made or received.</p> <p>Minutes properly numbered and paginated with a master copy kept in safekeeping</p>	<p>Statutory notices and advertising.</p> <p>Deadlines to ensure completion.</p> <p>Awarded Quality Gold April 2016.</p> <p>Consecutively numbered stationery.</p> <p>Register at Council meetings.</p> <p>Invoices to Finance Officer.</p> <p>All banking arrangements and changes to such arrangements approved by Council and minuted.</p> <p>Council authorises payment by Bank Internet payment where possible or Town Clerk to sign specific cheques for specific amounts</p> <p>Town Clerk verifies payments and invoice matches at time of making payment</p> <p>Payments made under Power of Competence.</p> <p>Annually in accordance to time-table.</p> <p>VAT returns completed in timely manner. Sage, HMRC, NALC &amp; SLCC notices read.</p> <p>Quarterly to Full Council.</p> <p>Staff appraisals in place. Performance measurement considered as part of the Corporate Strategy.</p> <p>Presented to Full Council</p> <p>Consecutively numbered</p>
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<p>Documented procedures to deal with enquiries from the public.</p> <p>Documented procedures to deal with responses to consultation requests.</p> <p>Monitoring arrangements by the Council regarding Local Council Award Scheme.</p> <p>Documented procedures for document receipt, circulation, response, handling and filing.</p> <p>Procedures in place for recording and monitoring members' interests, gifts and hospitality.</p> <p>Adoption of codes of conduct for members and employees.</p> <p><b>Internal Audit Assurance</b></p> <p>Review of internal controls in place and their documentation.</p> <p>Review of minutes to ensure legal powers in place, recorded and correctly applied.</p> <p>Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from minutes to statements, etc. including petty cash transactions.</p> <p>Review and testing of arrangements to prevent and detect fraud and corruption.</p> <p>Testing of disclosures.</p> <p>Testing of specific internal controls and reporting findings to management.</p>	<p>Daily report sheet kept/ visitor sheet/Telephone calls logged.</p> <p>Placed on Standing Committee Agenda.</p> <p>Reviewed.</p> <p>Documents dated on opening, filed in alphabetical order, accounts software updated.</p> <p>Declaration of interests register at every meeting, forms completed annually.</p> <p>Councillor code adopted May 2002. Updated 2012.</p> <p>Annual External Audit before September annually</p> <p>Internal Audit – Auditing Solutions Ltd Appointment made by Council 2006 confirmed each subsequent year.</p>
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<b>Sprowston Town Council</b>	<b>Payments</b>	<b>Meeting Date:</b>	<b>6th June 2018</b>
<u>Invoice Date</u> <u>Invoice No.</u> 16/05/2018    A5467	Auditing Solutions Ltd <u>Details</u> Internal Audit :15th May 2018	<u>Net</u> 378.00	<u>Amount</u> <u>BACS</u> 453.60    41
<u>Invoice Date</u> <u>Invoice No.</u> 22/05/2018    120135	Bartram Mowers Ltd <u>Details</u> Wire assy,Nut,Screw	<u>Net</u> 19.61	<u>Amount</u> <u>BACS</u> 23.54    42
<u>Invoice Date</u> <u>Invoice No.</u> 25/05/2018    9870393	Certas Energy UK Ltd <u>Details</u> 1000 litres of red diesel	<u>Net</u> 606.50	<u>Amount</u> <u>BACS</u> 636.83    43
<u>Invoice Date</u> <u>Invoice No.</u> 14/05/2018    26236	Colour Print <u>Details</u> 7750 Sprowston Matters:Issue 49	<u>Net</u> 456.00	<u>Amount</u> <u>BACS</u> 456.00    44
<u>Invoice Date</u> <u>Invoice No.</u> 01/05/2018    173913	DD Health & Safety Supplies Ltd <u>Details</u> Fastlane safety Trainers	<u>Net</u> 44.50	<u>Amount</u> <u>BACS</u> 53.40    45
<u>Invoice Date</u> <u>Invoice No.</u> 21/05/2018    4845904	ESPO <u>Details</u> Roll top Bin,s,Copy paper	<u>Net</u> 27.80	<u>Amount</u> <u>BACS</u> 33.36    45
<u>Invoice Date</u> <u>Invoice No.</u> 29/05/2018    2174	Robin Flowerday <u>Details</u> Sprowston Matters: Design/Artwork edition 49	<u>Net</u> 60.00	<u>Amount</u> <u>BACS</u> 60.00    46
<u>Invoice Date</u> <u>Invoice No.</u> 30/05/2018    752007	Glasdon U.K.Ltd <u>Details</u> Pheonix seats(4),Picnic Table	<u>Net</u> 2,079.00	<u>Amount</u> <u>BACS</u> 2,494.80    47
<u>Invoice Date</u> <u>Invoice No.</u> 21/05/2018    300978/BL 21/05/2018    301085/BL	Ingleton Wood LLP <u>Details</u> Building Services Engineering Advice Building Services Engineering.	<u>Net</u> 250.00 680.00	<u>Amount</u> <u>BACS</u> 300.00    48 816.00
		<b>930.00</b>	<b>1,116.00</b>



6th June 2018

Barclaycard Payments

Sprowston Town Council

\*

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u>
23/05/2018	2409110621	8.31	1.67	9.98
Bunnings Warehouse Plugs & Screws, Hasp & Staple				
<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u>
03/05/2018	76932	80.53	16.10	96.63
Progress Fuels Petrol				
<b>Total of Payments</b>		<b>88.84</b>	<b>17.77</b>	<b>106.61</b>
<b>Due by Direct Debit</b>				

**Sprowston Town Council**

**Direct Debits**

**Meeting Date: 6th June 2018**

<u>Invoice Date</u>	<u>Invoice No.</u>		<u>Net</u>	<u>VAT</u>	<u>Amount</u>	<u>BACS</u>
30/04/2018	4311801	Angel Springs Ltd (T/A Waterlogic	100.14	20.03	120.17	
27/05/2018	4329220	Bottled Water: April 2018	24.57	4.91	29.48	
		Gen Trail charged in error( Inv.4311801)	-	-	-	
			<b>75.57</b>	<b>15.12</b>	<b>90.69</b>	
		Anglia Farmers Limited	<u>Net</u>	<u>VAT</u>	<u>Amount</u>	<u>BACS</u>
30/04/2018	598637	<u>Details</u>	27.24	5.44	32.68	
30/04/2018	598637	Vodafone call Chgs:March 2018	157.83	31.57	189.40	
30/04/2018	598637	Comm-Tech: April 2018	54.75	2.97	57.72	
30/04/2018	598637	SSE:Sparhawk 29/12/2017-23/03/2018	70.43	3.82	74.25	
30/04/2018	598637	SSE:Cemetary 29/12/2017-23/03/2018	1,047.79	209.54	1,257.33	
		SSE:Recreation Ground 29/12/2017-06/04/2018				
			<b>1,358.04</b>	<b>253.34</b>	<b>1,611.38</b>	

Total Direct Debits

**1,433.61      268.46      1,702.07**