



To:	Members of the Town Council
Meeting Date:	16 th December 2024
Subject:	Public Questions
From:	Member of the Public

For Information:

Members are referred to the 'Public Questions Policy' which is available on the Town Council website.

Questions received from a Member of the Public.

From: REDACTED

Sent: 11 December 2024 14:32

To: Clerk @ Middlewich Town Council <clerk@middlewich.org.uk>

Subject: Public Question Time

Could I please submit a question to be included in public question time at the next full Town Council meeting on the 16th December.

The latest announcement from central government is their commitment to building 1.5m new houses nationally over the term of this parliament. Can I please ask:

1: What is the allocation of new builds for Cheshire East?

2: More specifically, what is the allocation for Middlewich, and how does that compare to the more "affluent" areas of CE such as Alderley Edge, Wilmslow, Knutsford etc?

3: Is a neighbourhood plan likely to mitigate any decisions that might be considered detrimental to Middlewich, and if so, isn't it of the utmost importance that a NP is put in place without delay?

4: Most residents concerns about newbuilds centre around the lack of corresponding infrastructure. Would a comprehensive neighbourhood plan address these concerns?

There are many more nuances to the above questions, but I appreciate that question time is limited, so have tried to confine them as much as possible to hopefully simple answers.



To:	Members of the Town Council
Meeting Date:	16 th December 2024
Subject:	RFO Report
Report Author:	Interim Town Clerk & RFO

Purpose of Report:

To provide members an update on Financial Matters.

Updates on Financial Matters:

1) Christmas Stall Refunds

Due to Storm Bertie and the Council having to adjust their Christmas Event plans; traders were offered a 75 % refund of the pitch fee if they cancelled before 10.00am the day before the event. The traders were offered 75% refund due to the 25% referral fee that had been paid to JDL Mini Markets. These rates were agreed in consultation with the Mayor. The remaining traders were relocated to the Victoria Hall.

A total of 10 traders have requested a refund. This included 9 who had booked a stall/pitch and one food vendor. Everyone paid £50.00 except the food vendor who paid £150.00, see breakdown below. The refunds have been added to the bank account and details are pending for 3 traders.

	Stall Name	Amount Paid	Date Paid	Refund Amount	Refund Date	Bank Details Rec'd	Ref
1	Tom Tree Farm	£50.00	17.10.24	£37.50	15.12.24	Yes	Refund-23/11-Stall
2	Sparkle Sisters	£50.00	04.11.24	£37.50	15.12.25	Yes	Refund-23/11-Stall
3	Crafty Ale Company	£50.00	08.11.24	£37.50			
4	Crafty Paddler	£50.00	10.10.24	£37.50	15.12.25	Yes	Refund-23/11-Stall
5	Suepar Jewellery	£50.00	21.10.24	£37.50	15.12.25	Yes	Refund-23/11-Stall
6	Born to Bake You	£50.00	04.11.24	£37.50			
7	The Crumble Hut	£50.00	12.11.24	£37.50	15.12.25	Yes	Refund-23/11-Stall
8	Donuts - Sweet Dreams	£50.00	12.11.24	£37.50	15.12.25	Yes	Refund-23/11-Stall
9	RGFC Ltd	£150.00	06.11.24	£112.50	15.12.25	Yes	Refund-23/11-Xmas
10	Adored Creations	£50.00	29.10.24	£37.50			

2) Elevon Card Payments & Contract with Take Payments

Take Payments have been in touch regarding the closure of the account. It has been highlighted that there is an outstanding liability on the account for the monthly hire charges of the machine going back to 2022. The customer advisor confirmed that the direct debit was set-up at the time the account was opened and for some reason it was cancelled by the Town Council. Although Take Payment have been sending invoices, showing that the amount will be deducted via direct debit; it has not been deducted from the bank account.

A request has been submitted to the company for a copy of the outstanding invoices and a copy of the customer account statement. The liability is around the sum of £500.00. This amount will need to be settled prior to the company closing the accounts and arranging for the machines to be returned. The machines have been unplugged and stored in the Council Office.

3) Casual Bar Manager

The Casual Bar Manager vacancy has been filled. An induction was carried out on Wednesday 11th December. A copy of the cash handling policy was signed and copies of the Financial Regulations and associated paperwork and training provided on the financial administration following bar events. The key fobs were re-assigned and void functions are only available to the Bar Manager and the Town Council Manager key fobs. Keys, fobs and security codes allocated to the employee were signed and retained on file. A bar event was held on Friday 13th December. The bar float of £300.00 + petty cash float of £100.00 in the bar was counted and verified.

4) DOJO Card Machine

This was delivered in the last week and the account is up and running. It is linked to the bank account ending in 996. The consultant from the till company attended on Wednesday 11th December and integrated the machine with the till. The new Casual Bar Manager was present and received training. It has been demonstrated that the card terminal machine can be unlinked from the till by selecting an option. This allows the card machine to be used for other uses. IT would require a z read to be printed and then the card machine can be linked back to the till.

5) Cloud Software – EPOS Terminal

The account has been set-up and is due to be activated.

6) Room Booking Software & New Hire Charges

The back-log of transferring the bookings onto the new software is completed for all the regular users. All bookings have been booked based on the prices previously agreed. Regular users have been informed that the new prices will apply when they submit their next block-booking form. Some hall hirers are continuing to pay into the account ending 5014 although being advised and informed via the invoices to make payments to the account ending in 996.

7) Bar – Professional Stock-Take

The second stock-take has been carried out (to be considered at agenda item 9)

8) Upgrade of Town Hall Intercom System & Handsets

Following the resolution of the last full council meeting, there quotations were obtained:

Quote 1 - £3,193.28

Quote 2 - £3,837.79

Quote 3 - £5,980.00

Quotation 1 was accepted in consultation with the Mayor.

All three companies were provided with the following specification:

Scope of work: To upgrade the existing intercom system and replace with full video intercom system including all outstations and receivers.

1. Reception Front Desk
2. Meeting Room 1
3. Office 3A – Town Council Office
4. Office 3B – Town Clerk Office
5. Room 4
6. Meeting Room 5
7. Room 7/8
8. Room 9
9. Room 11
10. Room 12

Specification

- X1 Door Station Video Module
- X1 Display Module & Surface Mounting Kit
- X1 Rain Shield (includes 2 module surface mounts)
- X1 12 port PoE Switch
- X1 10 video intercom indoor station
- Device installation, set-up, and commissioning including labour + parts

The work was carried out on the 12th & 13th December. An additional intercom was ordered which was charged at additional cost of £122.99 which was a discounted rate. This is to be fitted in the Caretaker office where this is already an old handset which would require the upgrade.

9) Christmas Seniors Dinner – over 70's

Cllr Mary Monroe has requested that arrangements are made to organise this dinner which the council has historically held. In consultation with the Town Mayor, permission was granted to proceed with the planning. The council is requested to authorise the costs of upto £500.00 for this event. This will be met by the budget in code 4163-301 'Events – over 70's party'. This budget line is showing funds of £782 that are currently available.

RECOMMENDATIONS:

- 1) That the RFO report be received and noted.**
- 2) That the council proceeds with the over 70's Christmas Dinner in the new year and that the costs be met from the 'Events – over 70's party' budget line.**

15/12/2024

Middlewich Town Council Current Year

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PURCHASE DAYBOOK

User: SK

Creditors for Month No 8				Order by Ref No				Invoices entered by STEVE Posted by STEVE			
Nominal Ledger Analysis											
Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
01/11/2024	SEPT	2610	PRISM	PRI001	264.69	52.94	317.63	4112	103	264.69	DD Telecoms Sep 24
01/01/2024	NOV 24 VAN TAX	2611	DVLA	DVLA001	28.00	0.00	28.00	4251	405	28.00	Nov 24 van tax
01/11/2024	RM 9 NOV RATES	2612	CEC	CHE001	170.00	0.00	170.00	4101	309	170.00	dd rm 9 nov rates
04/11/2024	04 NOV	2613	XLN	XLN001	54.90	10.98	65.88	4132	103	54.90	Hall Internet
04/11/2024	04 NOV	2614	BARCLAYS	BAR002	8.50	0.00	8.50	4104	101	8.50	bank charges
TOTAL INVOICES					526.09	63.92	590.01			526.09	
VAT ANALYSISCODE S @ 20.00%					319.59	63.92	383.51				
VAT ANALYSISCODE Z @ 0.00%					206.50	0.00	206.50				
TOTALS					526.09	63.92	590.01				

Creditors for Month No 8				Order by Ref No				Invoices entered by STEVE Posted by STEVE			
Nominal Ledger Analysis											
Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
15/11/2024	DD STORES NOV	2615	CEC	CHE001	127.00	0.00	127.00	4101	309	127.00	DD STORES NOV/2615/Cheshire Ea
15/11/2024	DD RM 10 RATES	2616	CEC	CHE001	212.00	0.00	212.00	4101	309	212.00	DD RM 10 RATES NOV/2616/Cheshi
15/11/2024	RM 10 RATES DD	2617	CEC	CHE001	177.00	0.00	177.00	4101	309	177.00	RM 10 RATES DD NOV/2617/Cheshi
15/11/2024	DD RM 38 RATES	2618	CEC	CHE001	82.00	0.00	82.00	4101	309	82.00	DD RM 38 RATES NOV/2618/Cheshi
15/11/2024	DD RM1 RATES	2619	CEC	CHE001	75.00	0.00	75.00	4101	309	75.00	DD RM1 RATES NOV/2619/Cheshire
15/11/2024	DD RM3A RATES	2620	CEC	CHE001	85.00	0.00	85.00	4101	309	85.00	DD RM3A RATES
15/11/2024	DD HALL RATES	2621	CEC	CHE001	561.00	0.00	561.00	4101	309	561.00	DD HALL RATES NOV/2621/Cheshir
11/11/2024	9008469911	2622	FUEL CARD	FUELCARD	83.77	16.75	100.52	4140	405	83.77	DD Fuel Card Ranger 11 nov
11/11/2024	6003012126	2623	WATERPLUS	WAT001	403.85	0.00	403.85	4106	308	403.85	dd Metred Sewerage Nov 24
11/11/2024	7562445	2624	WATERPLUS	WAT001	48.26	0.00	48.26	4106	308	48.26	wastewater to 25/10
17/11/2024	9008528894	2625	FUEL CARD	FUELCARD	68.57	13.71	82.28	4140	405	68.57	DD Ranger Fuel 17 nov
TOTAL INVOICES					1,923.45	30.46	1,953.91			1,923.45	
VAT ANALYSISCODE S @ 20.00%					152.34	30.46	182.80				
VAT ANALYSISCODE Z @ 0.00%					1,771.11	0.00	1,771.11				
TOTALS					1,923.45	30.46	1,953.91				

Creditors for Month No 8				Order by Ref No				Invoices entered by STEVE Posted by STEVE			
Nominal Ledger Analysis											
Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
20/11/2024	4056A7FF	2626	EDF	EDF001	489.72	97.94	587.66	4204	308	489.72	elec charge to 31 oct 24
21/11/2024	1FDA3E8D	2627	EDF	EDF001	995.80	199.16	1,194.96	4204	308	995.80	gas charge to 31 oct 24
25/11/2024	209111	2628	PRISM	PRI001	669.42	133.88	803.30	4132	103	669.42	DD IT Supportto30 nov 24
25/11/2024	17 NOV	2629	AMAZON	AMA001	140.22	28.06	168.28	4319	405	140.22	walkie talkies etc
26/11/2024	MOBILE P	2630	O2	O2B001	20.88	4.18	25.06	4132	103	20.88	DD Mobile Phone charges
28/11/2024	17603 PART 2	2631	HIPSWING	HIP001	1,547.50	309.50	1,857.00	4305	301	1,547.50	Stage PA Dep
29/11/2024	NOV MOWER	2632	BNP PARIBAS LEASING	BNP001	420.92	84.19	505.11	4251	405	420.92	DD Nov 24 Mower
TOTAL INVOICES					4,284.46	856.91	5,141.37			4,284.46	
VAT ANALYSISCODE S @ 20.00%					4,284.46	856.91	5,141.37				
TOTALS					4,284.46	856.91	5,141.37				

Creditors for Month No 8				Order by Ref No				Invoices entered by STEVE Posted by STEVE			
Nominal Ledger Analysis											
Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
17/11/2024	9008565250	2633	FUEL CARD	FUELCARD	55.05	11.01	66.06	4140	405	55.05	rangers fuel 17 nov
TOTAL INVOICES					55.05	11.01	66.06			55.05	
VAT ANALYSISCODE S @ 20.00%					55.05	11.01	66.06				
TOTALS					55.05	11.01	66.06				

Creditors for Month No 8				Order by Ref No				Invoices entered by SK Posted by STEVE			
Nominal Ledger Analysis											
Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
08/11/2024	32186ERROR	2609	RBS	RIA001	-1,925.67	0.00	-1,925.67	4018	103	-1,925.67	Room Book- PDB 2608 Error
TOTAL INVOICES					-1,925.67	0.00	-1,925.67			-1,925.67	
VAT ANALYSISCODE OTS @ 0.00%					-1,925.67	0.00	-1,925.67				
TOTALS					-1,925.67	0.00	-1,925.67				

Creditors for Month No 9				Order by Ref No			Invoices entered by SK Posted by SK				
Nominal Ledger Analysis											
Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
31/10/2024	508621-ERROR	2634	SMARTEST	SMA001	-60.27	-12.05	-72.32	4319	405	-60.27	Rangers equip 1 ltr oil-ERROR
31/10/2024	508621	2635	RVT	RVT001	60.27	12.05	72.32	4319	405	60.27	rangers equip- 1ltr stroke oil
15/11/2024	REFUND	2636	CUSTOMER - J D	CUSTOMER	75.00	0.00	75.00	1029	306	75.00	Refund - Hall Hire 10.11.24
19/11/2024	830440	2637	WELLERS HEDLEYS	WEL001	1,750.00	350.00	2,100.00	4118	201	1,750.00	Fees-29.3.24-19.11.24-Cemetery
18/11/2024	11700259165	2638	ANSA	ANA001	105.91	21.18	127.09	4305	301	105.91	Xmas Event-x20 240ltr bins
20/11/2024	SD1711-1	2639	SLCC	SLCC	300.00	60.00	360.00	4013	101	300.00	X4 Wks advert-Clerk+Dep Clrk
26/11/2024	2824	2640	BLUEARROW	BTM001	1,255.00	251.00	1,506.00	4305	301	1,255.00	Xmas Event-Road closure
01/10/2024	3364	2641	VENUES	VEN001	30.00	0.00	30.00	4206	306	30.00	Venues4hire-x12 month access
21/11/2024	00001338	2642	ARC001	ARC001	740.00	0.00	740.00	4152	308	740.00	Annual Gas & Boiler Serv Certi
20/11/2024	INV-21249	2643	SIMPLY SIGNS	SIM001	625.00	125.00	750.00	4303	301	625.00	X3 Banners-xmas events+sponsrs
25/11/2024	97368	2644	ALPHA	ALP001	571.93	114.39	686.32	4305	301	571.93	Xmas Event-security
13/11/2024	2024-4	2645	MERESIDE BRASS	MERESIDE	250.00	0.00	250.00	4305	301	250.00	Xmas Switch on Event Performan
24/11/2024	2	2646	KHORIE GREIG	KHORIE GRE	100.00	0.00	100.00	4305	301	100.00	Photis-Xmas Evnt +videos
29/10/2024	422021	2647	WEAVER BUSINESS	WEA001	32.83	5.75	38.58	4110	101	32.83	Print-copy chrges-oct-Nov 2024
28/11/2024	422523	2648	WEAVER BUSINESS	WEA001	70.32	12.30	82.62	4110	101	70.32	Print-copy chrges-Nov 2024
30/11/2024	62583	2649	INSTANT TOOL PLANT H	INSTANT	235.00	47.00	282.00	4305	301	235.00	x2 portaloos x1 disabled
15/12/2024	SI-25	2651	DANDATA	DANDATA	3,193.28	0.00	3,193.28	4131	308	3,193.28	Upgrde TH Intercom+10 handsets
13/12/2024	SI-27	2652	DANDATA	DANDATA	122.29	0.00	122.29	4131	308	122.29	TH intercom-x1 extra handset
13/12/2024	SI-26	2653	DANDATA	DANDATA	206.40	0.00	206.40	4153	308	206.40	CCTV-8TB Hard drive
25/11/2024	16180	2654	STOCK SPECIALIST SER	STOCK SPEC	150.00	30.00	180.00	4219	307	150.00	Bar Stock Audit - 25.11.24
27/11/2024	8075	2655	NORTHWICH	NOR002	569.00	113.80	682.80	4401	325	569.00	Contr-xmas tree-St Lukes Hospi
27/11/2024	8056	2656	NORTHWICH	NOR002	9,178.00	1,835.60	11,013.60	4401	325	3,058.00	30ft X-mas tree+ass'costs
								4290	325	6,120.00	Xmas Lights-PO 35-apprv FC
27/11/2024	8057	2657	NORTHWICH	NOR002	3,050.00	610.00	3,660.00	4290	325	3,050.00	Repairs to xmas lights-PO43
TOTAL INVOICES					22,609.96	3,576.02	26,185.98			22,609.96	

Creditors for Month No 9			Order by Ref No					Invoices entered by SK Posted by SK			
Nominal Ledger Analysis											
Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
			VAT ANALYSIS	CODE OTS @ 0.00%	4,716.97	0.00	4,716.97				
			VAT ANALYSIS	CODE S @ 20.00%	17,789.84	3,557.97	21,347.81				
			VAT ANALYSIS	CODE SOR @ 17.50%	103.15	18.05	121.20				
			TOTALS		22,609.96	3,576.02	26,185.98				

Creditors for Month No 9				Order by Ref No							
Nominal Ledger Analysis											
Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
31/10/2024	602661	2658	DIY MIDDLEWICH	MID001	19.42	3.88	23.30	4251	405	19.42	Town ranger DIY-inv 602661
30/11/2024	604288	2659	DIY MIDDLEWICH	MID001	105.09	21.02	126.11	4251	405	19.86	DIY-Hose + Hose connector
								4251	405	54.70	DIY-batteries + bulbs
								4251	405	5.98	DIY-cable ties
								4305	301	24.55	DIY-x2 LED torches+batteries
09/12/2024	465	2660	STEVE DURRANDS	STEVE DURR	300.00	0.00	300.00	4133	312	300.00	09.12.24-Acc Support on site
05/12/2024	05122024	2661	FRIENDS	FRI001	34.41	0.00	34.41	4170	102	34.41	Breakfast with Santa-Mayor
05/12/2024	NA	2662	REFUND	REFUND	37.50	0.00	37.50	1050	301	37.50	Tom Tree Farm75% Stall Refund
05/12/2024	04.11.2024	2663	REFUND	REFUND	37.50	0.00	37.50	1050	301	37.50	Sparkle Sisters-xmas stall ref
05/12/2024	10.10.24	2664	REFUND	REFUND	37.50	0.00	37.50	1050	301	37.50	Crafty Paddler-Xmas stall refu
05/12/2024	21.10.24	2665	REFUND	REFUND	37.50	0.00	37.50	1050	301	37.50	Suepar Jewellery-Xmas refund
05/12/2024	12.11.24	2666	REFUND	REFUND	37.50	0.00	37.50	1050	301	37.50	Crumble Hut-xmas stall refund
05/12/2024	12.11.25	2667	REFUND	REFUND	37.50	0.00	37.50	1050	301	37.50	Sweet Dreams-xmas refund
05/12/2024	06.11.24	2668	REFUND	REFUND	112.50	0.00	112.50	1050	301	112.50	RGFC Ltd-xmas refund
TOTAL INVOICES					796.42	24.90	821.32			796.42	
VAT ANALYSISCODE OTS @ 0.00%					671.91	0.00	671.91				
VAT ANALYSISCODE S @ 20.00%					124.51	24.90	149.41				
TOTALS					796.42	24.90	821.32				

Middlewich Town Council Middlewich

23/10/24 to 25/11/24 33 days

STOCK AUDIT
by



**STOCK SPECIALIST
SERVICES LTD**

Professional stock auditors & valuers to the licensed & catering trades

Mobile: 07887 515033

Email: officestockspecialist@gmail.com

AUDIT REPORT

HOUSE NAME : Middlewich Town Council
Middlewich

DATE : 25/11/24

STOCK AUDIT by **STOCK SPECIALIST
SERVICES LTD**
Tel: 07887 515033

REF : M03/001

PAGE : 1 of 1

RESULT

**Liquor result .89p surplus,
Gross profit 54.8%**

GENERAL

**Invoice as presented.
Declared cash/card to tills agreed.
Correction 2 retail value £6.80
Voids 4 retail value £19.10.
No sales 4.**

STOCKHOLDING

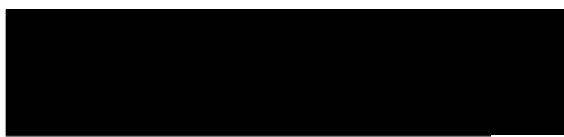
Stock on hand £1319.31.

SUMMARY

Variance report showing close matches from till to actual sales.

**Prosecco not listed on plu variance report think it may have gone
through as mini rose wine as a average selling price of £5.26
highlighted and selling price of prosecco should be £6.00 and rose
wine £4.80.**

Signed Auditor



CATEGORY	Days Stock	Sales Ratio	Gross Profit%	Consumption at Cost	Estimated Receipts	Purchase Barrelage	Stock on Hand at Cost	Purchases at Cost	Credits at Cost
SPIRITS	300+	10.9	77.8	17.07	92.32 *		308.68		
FORTIFIED WINE	300+						3.52		
TABLE WINE	26	30.1	56.9	91.45	254.40 *		71.15	39.38	
DRAUGHT BEER	196	29.4	50.7	101.83	248.00 *	0.24	606.23	133.04	
BOTTLED BEER	88	5.9	24.6	31.22	49.70 *	0.14	82.91	76.68	
CIDER ETC	100	4.6	60.1	12.93	38.90 *		39.16		
MINERALS	117	18.9	58.0	55.81	159.28 *		197.59		
CRISPS, NUTS, ETC	300+	0.2	38.0	0.78	1.50 *		10.08		
	140	100%	55.8	311.08	844.10 *	0.38	1319.31	249.11	0.00

ADJUSTMENTS

0.00 *

ALLOWANCES

2.3% OF TAKINGS

Price adj 18.79 *

18.79 *

825.31 *

ANALYSIS OF PURCHASES & CREDITS

Beer Trading	249.11	
	249.11	0.00

NOTES

REF: 001
AUDITOR: LW
CURRENCY: £
VAT @ 20.0%
* INCLUDING VAT
GP% EXCLUDES VAT
RATIO% AT SELLING

ESTIMATED RECEIPTS EXCL. VAT 687.76

CONSUMPTION AT COST EXCL. VAT 311.08

54.8% PROFIT ESTIMATED GROSS PROFIT EXCL. VAT 376.68

ACTUAL RECEIPTS EXCL. VAT 688.50

CONSUMPTION AT COST EXCL. VAT 311.08

54.8% PROFIT ACTUAL GROSS PROFIT EXCL. VAT 377.42

ACTUAL RECEIPTS INCL. VAT 826.20

ESTIMATED RECEIPTS INCL. VAT 825.31

0.1% OF SALES RESULT SURPLUS INCL. VAT 0.89

TILL RECONCILIATION 0.00 OVER

YIELD 97.9% YTD YIELD 97.9%

YEAR TO DATE FROM 23/10/24

TAKINGS Incl VAT	826.20	
TAKINGS Excl VAT	688.50	
GROSS PROFIT	377.42	54.8%
RESULT SURPLUS	0.89	0.1%

Ref: 001 * New Cost or Selling Price LOSS Non-profit item GP% excludes VAT : Fractions in twelfths Page: 1

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Purchases	Credits	Closing Stock	Sales	Sales at Selling	Days Stock
<u>BOTTLED BEER Contd.</u>												
PERONI	330	13.35*	51.60*	4.30	69.0		2:0		2:0			300+
PERONI 0%	330	10.59	27.60	2.30	54.0	0:4			0:2	0:2	4.60	33
SMIRNOFF ICE	NRB 275	12.89	49.20	4.10	68.6	0:9			0:9			300+
WKD BLUE	275	11.91	49.20	4.10	71.0	0:5			0:11	-0:6	-24.60	300+
						2:5	4:0		5:4	1:1		
									SALES AT SELLING		49.70	
									CLOSING AT COST		82.91	
									SALES AT COST		31.22	
<u>CIDER ETC</u>												
BULMERS	500	18.50	57.60	4.80	61.5	0:9			0:6	0:3	14.40	66
OLD MOUT	500	19.94	58.80	4.90	59.3	1:11			1:6	0:5	24.50	119
						2:8			2:0	0:8		
									SALES AT SELLING		38.90	
									CLOSING AT COST		39.16	
									SALES AT COST		12.93	
<u>MINERALS</u>												
BVC J20	275	8.69	27.60	2.30	62.2	0:2				0:2	4.60	
MIXERS TONIC/SL	CAN 150	4.63	21.60*	1.80	74.3	2:2			1:8	0:6	10.80	110
MIXER DRY GINGER	125	6.30	21.60*	1.80	65.0	1:3			1:6	-0:3	-5.40	300+
BABY JUICES	125	5.37	22.80	1.90	71.7	0:11			0:6	0:5	9.50	40
CORDIAL	LTR	1.75	7.60*	0.38	72.4	1:5			0:7	0:10	6.33	23
POST COKE	5.4-1 LTR	11.08	26.88*	1.20	50.5	7:0			4:5	2:7	69.44	56
PM COKE DIET	5.4-1 LTR	10.20	26.88*	1.20	54.5	7:0			6:0	1:0	26.88	198
PM SCHW LEMONADE	LTR	11.10	37.13*	1.25	64.1	7:0			6:0	1:0	37.13	198
						26:11			20:8	6:3		
									SALES AT SELLING		159.28	
									CLOSING AT COST		197.59	
									SALES AT COST		55.81	
<u>CRISPS, NUTS, ETC</u>												
PRINGLES	DOZ	9.30	18.00	1.50	38.0	1:2			1:1	0:1	1.50	300+
						1:2			1:1	0:1		
									SALES AT SELLING		1.50	
									CLOSING AT COST		10.08	
									SALES AT COST		0.78	
<u>FINAL TOTALS</u>												
									SALES AT SELLING		844.10	
LC 050									CLOSING AT COST		1319.31	
									SALES AT COST		311.08	

TILL PLU TO ACTUAL SALES COMPARISON

Item Code	Description	Size	Cost Price	Selling Price	Bar Price	Actual Consumption	Sales per Till PLU	Difference	Difference @ Selling Price	
										OVER SHORT
SPIRITS										
10081	COURVOISIER	70	24.30	86.80	3.10	3	3			
10141	JULES CLARION	70	14.00	61.60	4.40		1	1	4.40	
12251	BACARDI	70	15.90	84.00	3.00	1	2	1	3.00	
12810	LAMBS	70	14.90	84.00	3.00	4	4			
13053	GIN HOUSE	150	23.61	132.00	4.40	3	1	-2		8.80
13751	GORDONS GIN	70	15.50	84.00	3.00		1	1	3.00	
13755	GORDONS LEMON	70	12.85	89.60	3.20	1	3	2	6.40	
14161	FAMOUS GROUSE	100	17.00	120.00	3.00	2	1	-1		3.00
14461	HOUSE WHISKY	150	21.31	132.00	4.40	2	2			
14591	JACK DANIELS	70	19.77	86.80	3.10	1	3	2	6.20	
15892	VODKA HOUSE	150	21.00	132.00	4.40	2		-2		8.80
16661	PERNOD	70	18.44	86.80	3.10	4	5	1	3.10	
18811	MALIBU	70	12.55	84.00	3.00	4	6	2	6.00	
									32.10	20.60
2.61 @ cost									20.60	
									SPIRITS OVER	11.50
TABLE WINE										
30312	MINI WHITE	187	1.64	4.80	4.80	37	36	-1		4.80
30315	MINI ROSE	187	1.60	4.80	4.80	1	2	1	4.80	
30711	PROSECCO	200	2.54	6.00	6.00	12	12			
									4.80	4.80
-0.04 @ cost									4.80	
									TABLE WINE OVER	0.00
DRAUGHT BEER										
43091	CARLSBERG 20LTR	GAL	13.14	35.20	4.40	2	3	1	4.40	
47301	SAN MIGUEL 20LTR	GAL	15.90	38.40	4.80	11	10	-1		4.80
47406	SHIPYARD 20 LTR	GAL	17.10	41.60	5.20	36	32	-4		20.80
									4.40	25.60
-8.89 @ cost										4.40
									DRAUGHT BEER SHORT	21.20
BOTTLED BEER										
50561	GUINNESS	520	25.00	49.20	4.10	17	17			
51431	PERONI 0%	330	10.59	27.60	2.30	2	2			
52202	WKD BLUE	275	11.91	49.20	4.10	-6		6	24.60	
									24.60	0.00
5.96 @ cost									0.00	
									BOTTLED BEER OVER	24.60

Item Code	Description	Size	Cost Price	Selling Price	Bar Price	Actual Consumption	Sales per Till PLU	Difference	Difference @ Selling Price OVER	Selling Price SHORT
CIDER ETC										
61181	BULMERS	500	18.50	57.60	4.80	3	3			
61191	OLD MOUT	500	19.94	58.80	4.90	5	5			
									0.00	0.00
			0.00	@ cost					0.00	
								CIDER ETC OVER	0.00	
MINERALS										
71611	BVC J20	275	8.69	27.60	2.30	2	2			
72593	MIXERS TONIC/SL	CAN 150	4.63	21.60	1.80	6	5	-1		1.80
72599	MIXER DRY GINGER	125	6.30	21.60	1.80	-3	5	8	14.40	
74201	BABY JUICES	125	5.37	22.80	1.90	5		-5		9.50
77772	CORDIAL	LTR	1.75	7.60	0.38	17	13	-4		1.52
78832	POST COKE	5.4-1 LTR	11.08	26.88	1.20	58	59	1	1.20	
78835	PM COKE DIET	5.4-1 LTR	10.20	26.88	1.20	22	17	-5		6.00
78921	PM SCHW LEMONADE	LTR	11.10	37.13	1.25	30	21	-9		11.25
									15.60	30.07
			-3.92	@ cost						15.60
								MINERALS SHORT		14.47
CRISPS, NUTS, ETC										
94851	PRINGLES	DOZ	9.30	18.00	1.50	1	1			
									0.00	0.00
			0.00	@ cost					0.00	
								CRISPS, NUTS, ETC OVER	0.00	
			-4.30	@ cost				FINAL TOTAL OVER	0.43	

Stock Date	No of Days	Takings Incl. VAT	Av. Daily Takings	Gross Profit	Barrel -age	Result	Yield	Stock on Hand	Days Stock
25/11/24	33	826.20	25.04	377.42 54.8%	0.4	0.89 SURPLUS	0.1% 97.9%	1319.31	140
TOTALS	33	826.20	25.04	377.42 54.8%	0.4	0.89 SURPLUS	0.1% 97.9%		

Average weekly Takings including VAT	:	175.25
Average weekly Takings excluding VAT	:	146.05
Average weekly Barrelage	:	0.1

TOP 30 (Sales)

Rank	Description	Size	GP%	Sales at Selling	%age of total	Est. Gross Profit	%age of total
1	SHIPYARD 20 LTR	GAL	50.7	187.20	22.18	79.06	20.15
2	MINI WHITE	187	59.9	177.60	21.04	88.63	22.59
3	PROSECCO	200	49.2	72.00	8.53	29.52	7.52
4	GUINNESS	520	39.0	69.70	8.26	22.67	5.78
5	POST COKE5.4-1	LTR	50.5	69.44	8.23	29.24	7.45
6	SAN MIGUEL 20LTR	GAL	50.3	53.76	6.37	22.54	5.75
7	PM SCHW LEMONADE	LTR	64.1	37.13	4.40	19.84	5.06
8	PM COKE DIET5.4-1	LTR	54.5	26.88	3.18	12.20	3.11
9	OLD MOUT	500	59.3	24.50	2.90	12.11	3.09
10	BULMERS	500	61.5	14.40	1.71	7.38	1.88
				732.61	86.79%	323.19	82.38%
11	GIN HOUSE	150	78.5	13.20	1.56	8.64	2.20
12	PERNOD	70	74.5	13.02	1.54	8.08	2.06
13	LAMBS	70	78.7	12.60	1.49	8.27	2.11
14	MALIBU	70	82.1	12.60	1.49	8.62	2.20
15	MIXERS TONIC/SLCAN	150	74.3	10.80	1.28	6.69	1.70
16	BABY JUICES	125	71.7	9.50	1.13	5.68	1.45
17	COURVOISIER	70	66.4	8.68	1.03	4.80	1.22
18	CARLSBERG 20LTR	GAL	55.2	7.04	0.83	3.24	0.83
19	VODKA HOUSE	150	80.9	6.60	0.78	4.45	1.13
20	HOUSE WHISKY	150	80.6	6.60	0.78	4.43	1.13
				100.64	11.92%	62.90	16.03%
21	CORDIAL	LTR	72.4	6.33	0.75	3.82	0.97
22	FAMOUS GROUSE	100	83.0	6.00	0.71	4.15	1.06
23	MINI ROSE	187	60.0	4.80	0.57	2.40	0.61
24	PERONI 0%	330	54.0	4.60	0.54	2.07	0.53
25	BVC J20	275	62.2	4.60	0.54	2.39	0.61
26	GORDONS LEMON	70	82.8	4.48	0.53	3.09	0.79
27	JACK DANIELS	70	72.7	4.34	0.51	2.63	0.67
28	BACARDI	70	77.3	4.20	0.50	2.71	0.69
29	PRINGLES	DOZ	38.0	1.50	0.18	0.48	0.12
				40.85	4.84%	23.72	6.05%

TOP 30 (Profit)

Rank	Description	Size	GP%	Est. Gross Profit	%age of total	Sales at Selling	%age of total
1	MINI WHITE	187	59.9	88.63	22.59	177.60	21.04
2	SHIPYARD 20 LTR	GAL	50.7	79.06	20.15	187.20	22.18
3	PROSECCO	200	49.2	29.52	7.52	72.00	8.53
4	POST COKE5.4-1	LTR	50.5	29.24	7.45	69.44	8.23
5	GUINNESS	520	39.0	22.67	5.78	69.70	8.26
6	SAN MIGUEL 20LTR	GAL	50.3	22.54	5.75	53.76	6.37
7	PM SCHW LEMONADE	LTR	64.1	19.84	5.06	37.13	4.40
8	PM COKE DIET5.4-1	LTR	54.5	12.20	3.11	26.88	3.18
9	OLD MOUT	500	59.3	12.11	3.09	24.50	2.90
10	GIN HOUSE	150	78.5	8.64	2.20	13.20	1.56
				324.46	82.70%	731.41	86.65%
11	MALIBU	70	82.1	8.62	2.20	12.60	1.49
12	LAMBS	70	78.7	8.27	2.11	12.60	1.49
13	PERNOD	70	74.5	8.08	2.06	13.02	1.54
14	BULMERS	500	61.5	7.38	1.88	14.40	1.71
15	MIXERS TONIC/SLCAN	150	74.3	6.69	1.70	10.80	1.28
16	BABY JUICES	125	71.7	5.68	1.45	9.50	1.13
17	COURVOISIER	70	66.4	4.80	1.22	8.68	1.03
18	VODKA HOUSE	150	80.9	4.45	1.13	6.60	0.78
19	HOUSE WHISKY	150	80.6	4.43	1.13	6.60	0.78
20	FAMOUS GROUSE	100	83.0	4.15	1.06	6.00	0.71
				62.55	15.94%	100.80	11.94%
21	CORDIAL	LTR	72.4	3.82	0.97	6.33	0.75
22	CARLSBERG 20LTR	GAL	55.2	3.24	0.83	7.04	0.83
23	GORDONS LEMON	70	82.8	3.09	0.79	4.48	0.53
24	BACARDI	70	77.3	2.71	0.69	4.20	0.50
25	JACK DANIELS	70	72.7	2.63	0.67	4.34	0.51
26	MINI ROSE	187	60.0	2.40	0.61	4.80	0.57
27	BVC J20	275	62.2	2.39	0.61	4.60	0.54
28	PERONI 0%	330	54.0	2.07	0.53	4.60	0.54
29	PRINGLES	DOZ	38.0	0.48	0.12	1.50	0.18
				22.81	5.81%	41.89	4.96%

PURCHASE BARRELAGE

Item Code	Description	Size	Cost Price	Bar Price	Quantity per Barrel	--- Purchase Current Period	Barrelage Year to Date from 23/10/24
DRAUGHT BEER							
43091	CARLSBERG 20LTR	GAL	13.14	4.40	36.0	0.12	0.12
47406	SHIPYARD 20 LTR	GAL	17.10	5.20	36.0	0.12	0.12
						0.24	0.24
BOTTLED BEER							
50561	GUINNESS	520	25.00	4.10	21.8	0.09	0.09
51430	PERONI	330	13.35	4.30	41.3	0.05	0.05
						0.14	0.14
TOTALS						0.38	0.38

DELIVERY SUMMARY

Supplier Name	Delivery Date	Delivery Ref	Purchases at Cost	Credits at Cost	Total at Cost
Beer Trading	01/11/24	5954	249.11		249.11
			249.11		249.11
			249.11		249.11

DELIVERY DETAILS

Supplier Name	Delivery Date	Delivery Ref	Code	Description	Size	Quantity	Cost Price	Value at Cost
Beer Trading	01/11/24	5954	30312	MINI WHITE	187	24.00	1.64	39.38
			43091	CARLSBERG 20LTR	GAL	4.4	13.14	57.82
			47406	SHIPYARD 20 LTR	GAL	4.4	17.10	75.23
			50561	GUINNESS	520	2:0	25.00	49.99
			51430	PERONI	330	2:0	13.35	26.69
				Invoice Total				249.11
				Beer Trading Total				249.11
				FINAL TOTAL				249.11

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 General Administration							
1000 Miscellaneous Income	200	0	(200)			0.0%	
1176 Precept	610,000	610,000	0			100.0%	
1190 Interest Received	827	600	(227)			137.8%	
General Administration :- Income	611,027	610,600	(427)			100.1%	0
4013 Recruitment	300	350	50		50	85.7%	
4017 Employer services	0	2,500	2,500		2,500	0.0%	
4102 Insurance	6,309	6,500	191		191	97.1%	
4104 Bank & Credit + Card Charges	256	500	244		244	51.3%	
4105 Office Supplies & Equipment	63	500	437		437	12.7%	
4109 Shredding & Archiving	0	250	250		250	0.0%	
4110 Printing and Stationery	695	1,100	405		405	63.2%	
4111 Photocopy lease	456	750	294		294	60.8%	
4113 Postage	13	50	37		37	26.8%	
4115 Publicity & Marketing(General)	0	300	300		300	0.0%	
4126 Financial Risks	0	80,000	80,000		80,000	0.0%	
4177 Room Hire	60	0	(60)		(60)	0.0%	
4199 Miscellaneous Costs	388	500	112		112	77.5%	
General Administration :- Indirect Expenditure	8,541	93,300	84,759	0	84,759	9.2%	0
Net Income over Expenditure	602,485	517,300	(85,185)				
102 Civic and Democratic							
4170 Chairmans Allowance	172	500	328		328	34.4%	
4171 Civic & Ceremonial Costs	766	1,000	234		234	76.6%	
4172 Honours Board & Badges	0	500	500		500	0.0%	
4220 Election Costs	13,351	7,000	(6,351)		(6,351)	190.7%	
Civic and Democratic :- Indirect Expenditure	14,289	9,000	(5,289)	0	(5,289)	158.8%	0
Net Expenditure	(14,289)	(9,000)	5,289				
103 IT & Website Costs							
4018 Finance & Room Bookng Software	1,331	3,320	1,989		1,989	40.1%	
4112 Telephones	2,261	3,000	739		739	75.4%	
4114 Computer/IT Hardware	0	1,000	1,000		1,000	0.0%	
4132 IT Support & Maintenance	7,174	7,950	776		776	90.2%	
4136 Website inc hosting/domain	579	1,500	921		921	38.6%	
IT & Website Costs :- Indirect Expenditure	11,345	16,770	5,425	0	5,425	67.7%	0
Net Expenditure	(11,345)	(16,770)	(5,425)				

Detailed Income & Expenditure by Budget Heading 15/12/2024

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
104 Employment Costs Administratio							
4000 Wages & Salaries Gross	120,424	208,000	87,576		87,576	57.9%	
4005 National Insurance - Employer	9,155	15,000	5,845		5,845	61.0%	
4010 Pension Contributions-Employer	39,646	20,000	(19,646)		(19,646)	198.2%	
Employment Costs Administratio :- Indirect Expenditure	169,225	243,000	73,775	0	73,775	69.6%	0
Net Expenditure	(169,225)	(243,000)	(73,775)				
105 Grants & Donations							
4160 Community Grants Scheme	1,274	2,000	726		726	63.7%	
4169 Donations	0	150	150		150	0.0%	
Grants & Donations :- Indirect Expenditure	1,274	2,150	876	0	876	59.3%	0
Net Expenditure	(1,274)	(2,150)	(876)				
106 Employment Costs Town Rangers							
4003 Wages-Salaries Gross Rangers	25,215	32,000	6,785		6,785	78.8%	
4006 National Insurance Rangers	2,455	3,000	545		545	81.8%	
4008 Pension Contr Employer-Rangers	5,399	6,500	1,101		1,101	83.1%	
Employment Costs Town Rangers :- Indirect Expenditure	33,069	41,500	8,431	0	8,431	79.7%	0
Net Expenditure	(33,069)	(41,500)	(8,431)				
107 Training & Travel Expenses							
4120 Travelling Expenses	2,426	3,500	1,075		1,075	69.3%	
4121 Training Costs Councillors	130	500	370		370	26.0%	
4143 Training Costs Town Rangers	0	1,000	1,000		1,000	0.0%	
4148 Training Costs Officers	0	1,000	1,000		1,000	0.0%	
Training & Travel Expenses :- Indirect Expenditure	2,556	6,000	3,445	0	3,445	42.6%	0
Net Expenditure	(2,556)	(6,000)	(3,445)				
201 Cemetery							
4118 Cemetery Legal Fees	1,750	5,000	3,250		3,250	35.0%	
Cemetery :- Indirect Expenditure	1,750	5,000	3,250	0	3,250	35.0%	0
Net Expenditure	(1,750)	(5,000)	(3,250)				

Detailed Income & Expenditure by Budget Heading 15/12/2024

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
301 Events							
1050 Xmas-Stalls-Food-funfair incom	2,054	0	(2,054)			0.0%	
Events :- Income	2,054	0	(2,054)				0
4163 Events - Over 70's party	218	1,000	782		782	21.8%	
4300 Events - General	1,692	500	(1,192)		(1,192)	338.3%	
4303 Events - Marketing	775	500	(275)		(275)	155.0%	
4305 Event-Christms Lghts Switch On	8,883	10,000	1,117	800	317	96.8%	
4308 Events - Licences/Premises	250	70	(180)		(180)	357.1%	
4335 Remembrance Event	1,760	1,500	(260)		(260)	117.3%	
4337 Town Events	160	4,500	4,340		4,340	3.6%	
Events :- Indirect Expenditure	13,737	18,070	4,333	800	3,533	80.4%	0
Net Income over Expenditure	(11,683)	(18,070)	(6,387)				
304 Projects & Hanging Baskets							
1060 Project Grants Received	4,702	4,702	0			100.0%	
1065 Income Hanging Baskets	825	0	(825)			0.0%	
Projects & Hanging Baskets :- Income	5,527	4,702	(825)			117.5%	0
4178 Town Centre Vitality	0	3,000	3,000		3,000	0.0%	
4314 Youth Projects	4,624	11,000	6,376		6,376	42.0%	
4345 Floriculture-Hanging Baskets	2,563	4,000	1,437		1,437	64.1%	
Projects & Hanging Baskets :- Indirect Expenditure	7,187	18,000	10,813	0	10,813	39.9%	0
Net Income over Expenditure	(1,660)	(13,298)	(11,638)				
306 Premises - Victoria Hall							
1029 Victoria Hall Hire Income	13,584	21,050	7,466			64.5%	
1035 Vic Hall Kitchen Hire Income	20	0	(20)			0.0%	
1040 Vic Hall Cleaning Chrge Income	40	0	(40)			0.0%	
Premises - Victoria Hall :- Income	13,644	21,050	7,406			64.8%	0
4142 Business Rates - Victoria Hall	2,805	5,610	2,805		2,805	50.0%	
4151 Music Licence PPL/PRS	0	500	500		500	0.0%	
4154 Vic Hall - Equipment Purchases	0	1,000	1,000		1,000	0.0%	
4206 Marketing - Victoria Hall	239	500	261		261	47.8%	
4213 Victoria Hall Misc Expenses	454	1,000	546		546	45.4%	
4214 Victoria Hall broadband	314	700	386		386	44.9%	
4215 Repairs & Maintenance Vic Hall	0	500	500		500	0.0%	
4217 Electrcity Charges - Vic Hall	53	500	447		447	10.7%	
4218 Window Cleaning - Vic Hall	384	250	(134)		(134)	153.5%	
Premises - Victoria Hall :- Indirect Expenditure	4,250	10,560	6,310	0	6,310	40.2%	0
Net Income over Expenditure	9,394	10,490	1,096				

Detailed Income & Expenditure by Budget Heading 15/12/2024

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
307 Victoria Hall Bar & Staff							
1021 Bar Sales	11,215	20,000	8,785			56.1%	
Victoria Hall Bar & Staff :- Income	11,215	20,000	8,785			56.1%	0
4002 Wages/Hol Pay - Casual Bar Sta	3,186	5,500	2,314		2,314	57.9%	
4004 National Insurance-Casual Bar	17	100	83		83	16.8%	
4104 Bank & Credit + Card Charges	20	0	(20)		(20)	0.0%	
4130 Card Machine Hire Charges	77	130	53		53	59.1%	
4209 Bar Stock Purchases	5,007	8,500	3,493		3,493	58.9%	
4211 Bar equipment & Call outs	2,040	2,000	(40)		(40)	102.0%	
4219 Bar Professional Stock Takes	300	900	600		600	33.3%	
Victoria Hall Bar & Staff :- Indirect Expenditure	10,647	17,130	6,483	0	6,483	62.2%	0
Net Income over Expenditure	568	2,870	2,302				
308 Premises -TH & Vic Hall Shared							
4106 Water Charges - Town Hall	5,834	14,000	8,166		8,166	41.7%	
4108 Sanitation & Cleaning	519	1,200	681	78	604	49.7%	
4131 Fire Alarm/Door Intercom Serv	3,549	6,000	2,451		2,451	59.2%	
4134 Waste & Refuse Charges	1,002	1,350	348		348	74.2%	
4141 Burgler Alarm & Serv Costs	0	300	300		300	0.0%	
4147 Caretakers Clothing/PPE	0	300	300		300	0.0%	
4149 Emergency & LED Lights Costs	120	500	380	1,110	(730)	246.0%	
4150 Legionella Testing & Costs	516	516	0		0	100.0%	
4152 Gas Certificate & Boiler Servi	740	800	60		60	92.5%	
4153 CCTV Service & Costs	2,753	6,000	3,247		3,247	45.9%	
4204 Gas Charges TH & Vic Hall	9,460	15,000	5,540		5,540	63.1%	
4221 PAT Testing	266	0	(266)		(266)	0.0%	
Premises -TH & Vic Hall Shared :- Indirect Expenditure	24,760	45,966	21,206	1,188	20,019	56.4%	0
Net Expenditure	(24,760)	(45,966)	(21,206)				
309 Premises - Town Hall							
1009 Town Hall Rent Income	3,050	5,170	2,120			59.0%	
1013 Room Hire Income TH	708	980	273			72.2%	
1033 TH Rent Service Charge Income	1,900	3,800	1,900			50.0%	
Premises - Town Hall :- Income	5,658	9,950	4,292			56.9%	0
4101 Business Rates	9,112	12,270	3,158		3,158	74.3%	
4201 Gen materials - Town Hall	79	500	421		421	15.8%	

Detailed Income & Expenditure by Budget Heading 15/12/2024

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4202 Repairs & Maintenance-Town Hal	6,384	6,000	(384)		(384)	106.4%	
4205 Window Cleaning Town Hall	405	500	95		95	81.1%	
4216 Electricity Charges -Town Hall	0	5,000	5,000		5,000	0.0%	
4309 VH Licences/Premises	0	180	180		180	0.0%	
4316 VH -Capital Equipment Purchase	0	1,500	1,500		1,500	0.0%	
Premises - Town Hall :- Indirect Expenditure	15,980	25,950	9,970	0	9,970	61.6%	0
Net Income over Expenditure	(10,323)	(16,000)	(5,677)				
<u>312 Professional Fees</u>							
4011 Payroll Services	2,292	1,850	(442)		(442)	123.9%	
4103 Audit Fees-Internal & External	532	13,500	12,968		12,968	3.9%	
4122 Subscriptions & ICO Fee	2,221	2,300	79		79	96.6%	
4123 Professional & Legal Fees	10,426	10,000	(426)		(426)	104.3%	
4129 HR & HS Support Services	1,901	1,901	1		1	100.0%	
4133 Accountancy Support	2,500	4,500	2,000		2,000	55.6%	
4145 Consultancy Contractor Fees	8,685	8,685	0		0	100.0%	
Professional Fees :- Indirect Expenditure	28,556	42,736	14,180	0	14,180	66.8%	0
Net Expenditure	(28,556)	(42,736)	(14,180)				
<u>315 Southway Public Conveniences</u>							
4450 Southway PC Refurb Costs	0	5,000	5,000		5,000	0.0%	
Southway Public Conveniences :- Indirect Expenditure	0	5,000	5,000	0	5,000	0.0%	0
Net Expenditure	0	(5,000)	(5,000)				
<u>316 Leadsmithy Public Conveniences</u>							
4451 Leadsmithy PC Refurb Costs	0	5,000	5,000		5,000	0.0%	
Leadsmithy Public Conveniences :- Indirect Expenditure	0	5,000	5,000	0	5,000	0.0%	0
Net Expenditure	0	(5,000)	(5,000)				
<u>325 Christmas Displays</u>							
4290 Christmas Lights	9,170	8,650	(520)		(520)	106.0%	
4401 Christmas Tree & Assoc'costs	3,627	3,058	(569)		(569)	118.6%	
Christmas Displays :- Indirect Expenditure	12,797	11,708	(1,089)	0	(1,089)	109.3%	0
Net Expenditure	(12,797)	(11,708)	1,089				

Detailed Income & Expenditure by Budget Heading 15/12/2024

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>405 Town Ranger Service & Costs</u>							
4140 Motor expenses	1,341	4,000	2,659		2,659	33.5%	
4146 Clothing & PPE Town Rangers	364	600	236		236	60.7%	
4251 Town ranger costs	3,551	6,000	2,449		2,449	59.2%	
4319 Equipment (minor or hire)	8,067	6,000	(2,067)		(2,067)	134.5%	
Town Ranger Service & Costs :- Indirect Expenditure	13,324	16,600	3,276	0	3,276	80.3%	0
Net Expenditure	(13,324)	(16,600)	(3,276)				
<u>450 Allotments Long Lane</u>							
1020 Allotment Income Long Lane	400	200	(200)			200.0%	
Allotments Long Lane :- Income	400	200	(200)			200.0%	0
Net Income	400	200	(200)				
<u>451 Allotments Booth Lane</u>							
1070 Allotments Inc Booth Lane	505	0	(505)			0.0%	
Allotments Booth Lane :- Income	505	0	(505)				0
Net Income	505	0	(505)				
Grand Totals:- Income	650,029	666,502	16,473			97.5%	
Expenditure	373,286	633,440	260,154	1,988	258,166	59.2%	
Net Income over Expenditure	276,743	33,062	(243,681)				
Movement to/(from) Gen Reserve	276,743						



REVIEWING THE EFFECTIVENESS OF INTERNAL CONTROLS POLICY

1. Background: Legal Framework

- 1.1. Regulation 6 of the Accounts and Audit Regulations 2015 requires smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control to inform the council's preparation of its annual governance statement.
- 1.2. The Governance and Accountability Practitioners Guide represents the proper practices in relation to accounts that smaller authorities need to follow in preparing their annual governance statement.
- 1.3. The purpose of the annual governance statement is for the Council to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for.
- 1.4. The Annual Governance Statement Assertion 2 - Internal Control states that:
 - 'We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.'

2. Compliance: Reviewing the Effectiveness of Internal Controls

- 2.1. In order to warrant a positive assertion, the council must comply with several processes that need to be in place and effective. These are set out in the Governance and Accountability Practitioners Guide. To warrant a 'Yes' the following processes need to be in place and effective:
 - a) Standing Orders and Financial Regulations. The authority needs to have in place standing orders and financial regulations governing how it operates. Financial regulations need to incorporate provisions for securing competition and regulating the way tenders are invited. These need to be regularly reviewed, fit for purpose, and adhered to.
 - b) Safe and Efficient Arrangements to Safeguard Public Money. Practical and resilient arrangements need to exist covering how the authority orders goods and services, incurs liabilities, manages debtors, makes payments, and handles receipts. Authorities need to have in place safe and efficient arrangements to

safeguard public money. Where doubt exists over what constitutes money, the presumption is that it falls within the scope of this guidance.

- c) Authorities need to regularly review the effectiveness of their arrangements to protect money. Every authority needs to arrange for the proper administration of its financial affairs and ensure that one of its officers (the RFO) has formal responsibility for those affairs.
- d) Authorities need to ensure controls over money are embedded in Standing Orders and Financial Regulations. Section 150(5) of the Local Government Act 1972 required cheques or orders for payment to be signed by two elected members. Whilst this requirement has now been repealed, the 'two-member signatures' control needs to remain in place until such time as the authority has put in place safe and efficient arrangements.
- e) Authorities need to approve the setting up of, and any changes to, accounts with banks or other financial institutions. Authorities also need to approve any decisions to enter 'pooling' or 'sweep' arrangements whereby the bank periodically aggregates the authority's various balances via automatic transfers
- f) If held, corporate credit card accounts need to have defined limits and be cleared monthly by direct debit from the main bank account. Credit card balances are not acceptable reconciling items for bank reconciliation purposes.
- g) The authority needs to approve every bank mandate, the list of authorised signatures for each account, the limits of authority for each account signature and any amendments to mandates.
- h) Risk assessment and internal controls need to focus on the safety of the authority's assets, particularly money. Those with direct responsibility for money need to undertake appropriate training from time to time.
- i) Employment — The remuneration payable to all employees needs to be approved in advance by the authority. In addition to having robust payroll arrangements which cover the accuracy and legitimacy of payments of salaries and wages, and associated liabilities, the authority needs to ensure that it has complied with its duties under employment legislation and has met its pension obligations.
- j) VAT — The authority needs to have robust arrangements in place for handling its responsibilities regarding VAT.
- k) Fixed Assets and Equipment — The authority's assets need to be secured, properly maintained, and efficiently managed. Appropriate procedures need to be followed for any asset disposal and for the use of any resulting capital receipt.
- l) Loans and long-term liabilities — Authorities need to ensure that any loan or similar commitment is only entered into after the authority is satisfied that it can be afforded and that relevant approvals have been obtained. Proper

arrangements need to be in place to ensure that funds are available to make repayments of capital and any associated interest and other liabilities.

- m) Review of effectiveness — Regulation 6 of the Accounts and Audit Regulations 2015 requires the authority to conduct a financial year review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement.

2.2. Using the guidance contained within the Governance and Accountability Practitioners Guide, Middlewich Town Council has developed an internal controls checklist (Appendix A) to review the effectiveness of its internal controls.

2.3. This checklist will be used by the council at least once a year in accordance with any requirements of the Financial Regulations, to review the effectiveness of the internal control procedures. The outcome of the review will be formally reported and minuted at a Council Meeting.

3. Review

3.1. This policy will be reviewed at least on an annual basis or as required to comply with legislative Changes or guidance contained within the Governance and Accountability Practitioners Guide.

Date Adopted:

Review Period: To be reviewed annually

Version History:

APPENDIX A – INTERNAL CONTROLS CHECKLIST

Internal Control	Suggested Testing	Yes	No	Controls / Comments / Recommendations
Standing Orders & Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations? Are these up to date and based on the latest NALC Model and tailored to the requirements of the Council?			
Accounting records, ie cash book:	Is the cash book being kept up to date? Cross reference it with minutes/bank statements/cheque books.			
Bank Reconciliations	1) Is a bank reconciliation carried out regularly? 2) Is the council or duly delegated committee provided with this information regularly? 3) Is the monthly reconciliation checked against bank statements?			
Payment Controls:	1) Has a Responsible Financial Officer been appointed with specific duties? 2) Have items or services been competitively purchased? 3) Are all payments listed in the minutes / reported to council? 4) Are payments in the cashbook supported by invoices, authorised in accordance with a minute resolution or delegated authority? 5) Has VAT on payments been identified, recorded and reclaimed? 6) Is s137 expenditure separately recorded and within statutory limits? If the Council has declared the General Power of Competence, this is no longer a requirement. 7) Do payments made correspond with the invoiced amounts? Check legitimacy of Direct Debits and Standing Orders.			
Cheques Payments:	1) Are they properly and fully completed before being signed? 2) Are cheque counterfoils always initialled by the signatories? 3) Do Paid cheques correspond with bank statements? – also check outstanding payments?			
Electronic Payments & Internet Banking	Do electronic payments comply with the electronic payment controls in the Financial Regulations? Are checks implemented by the council being adhered to?			

Internal Control	Suggested Testing	Yes	No	Controls / Comments / Recommendations
Receipts:	1) Is income due to the council being collected promptly and in full? 2) Are receipts being given? 3) Is income properly controlled pending being paid into the bank? ie in accordance with the council's Financial Regulations?			
Allotments:	1) Do tenants have a tenancy agreements and have they been issued? 2) Are Rent letters/invoices sent out and rents received in a timely matter? 3) Are fees charged in accordance with the councils approved rates? 4) Is there up to date occupancy details kept and securely retained?			
Cemeteries:	1) Do the cemetery accounts balance? 2) Are fees charged in accordance with the councils approved rates? Have these been collected correctly? 3) Do all interred ashes have certificates of cremation where applicable 4) Are permits properly documented and stored where applicable 5) Are the cemetery regulations adopted and up to date? 6) Are the registers of burials and purchased graves completed correctly and stored safely? 7) Have Burial certificates been issued correctly? 8) Have Green slips been returned appropriately to the Registrar? 9) Is there a legible cemetery burial plan up to date or backed up if appropriate?			
Surplus Balances	1) Are surplus deposits placed in a suitable interest-earning bank account?			

Internal Control	Suggested Testing	Yes	No	Controls / Comments / Recommendations
Debt Monitoring	1) Does the Council have in place debt monitoring arrangements for the collection of sums of money owed to them for?			
Employment / Payroll Controls	1) Do all employees have contracts of employment with clear terms and conditions? 2) Do salaries paid agree with those approved by the Council? 3) Are other payments to employees reasonable and approved by the Council? 4) Have PAYE/NIC been properly and operated by the Council as an employer? 5) Approval of expense claims?			
VAT Controls	1) Is it properly recorded in the cash book? 2) Claim for refund of VAT made and paid to the council? Claim properly submitted in a timely manner?			
Risk Management Arrangement	1) Does a review of the minutes identify any unusual financial activity? 2) Do minutes record the council carrying out an annual corporate risk assessment? 3) Is the insurance cover appropriate and adequate, including the arrangement for Fidelity Guarantee?			
Bank Accounts	1) Is the bank mandate up to date and have the list of authorised signatories been approved by the Council?			
Budget & Financial Statement	2) Has the Council prepared an annual budget in support of it's precept? 3) Is actual expenditure against the budget regularly reported to the Council? 4) Are there any significant unexplained variances from budget?			

Internal Control	Suggested Testing	Yes	No	Controls / Comments / Recommendations
Fixed Assets and Equipment	1) Does a Register of assets exist? Has this been Reviewed and is it up to date? 2) Have assets been inspected for Health & Safety purposes eg Street furniture and do inspection records exist?			
Internal Audit Reports	Presented to full council (or committee as directed) and recommendations acted upon?			
External Audit Reports	Has this been presented to full council and directives acted upon?			

Names of Councillors carrying out the effectiveness of internal control checks:

Councillor: Signed:

Date:

Councillor: Signed:

Date:

Councillor: Signed:

Date:

Has the outcome of the review of the effectiveness been formally reported to the full council: Yes / No

Date of Council Meeting:

Minute Reference:



INTERNAL AUDIT POLICY : REVIEWING THE EFFECTIVENESS OF INTERNAL AUDIT

1. Purpose of this Policy

- 1.1. Middlewich Town Council is committed to providing a quality service for the benefit of people who live in, work or visit the town of Middlewich. The Council considers internal audit a key element of operating good and proper practices in accordance with legislative requirements.
- 1.2. The purpose of this policy is to:
 - Recognise the legal framework in which the Council operates
 - Outline the Council's attitude and commitment to internal audit and
 - Identify responsibilities and arrangements for internal audit associated with Council operations.
- 1.3. The over-riding purpose of internal audit is to support the Council to improve its procedures for financial control of its activities. The scope of this policy is to set out the arrangements and responsibilities for the Internal Auditor.

2. Background: Internal Audit

- 2.1. Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 2.2. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective. The internal audit function must be independent from the management of the financial controls and procedures of the authority which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the authority. It is for each authority to decide, given its circumstances, what level of competency is appropriate, and to keep this issue under review.

3. Legal Framework & Compliance

- 3.1. A smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector

internal auditing standards or guidance.’ The guidance for public sector standards is set out in the Governance and Accountability Practitioners Guide for Smaller Authorities.

- 3.2. Internal audit report(s) should inform the authority’s responses to Assertions 2 and 6 in the annual governance statement. Internal audit reports should therefore be made available to support and inform members considering the authority’s approval of the annual governance statement.

4. Assertion 6 – Internal Audit

- *‘We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.’*

- 4.1. Internal In order to warrant a positive assertion, the council must comply with the following:

- Internal audit: The authority needs to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes taking into account internal auditing guidance for smaller authorities.
- Provision of information: The authority needs to ensure it has taken all necessary steps to facilitate the work of those conducting the internal audit, including making available all relevant documents and records and supplying any information or explanations required.

- 4.2. To comply with this assertion, the Council has set out the arrangements it will follow in the procurement of an internal audit service including an annual review of the effectiveness of internal audit taking into account the non-statutory guidance set out in the Governance and Accountability Practitioners Guide.

5. Arrangements & Responsibilities

- 5.1. Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations.
- 5.2. Internal audit must be independent from the management of financial controls.
- 5.3. The Council must be assured that the person carrying out the audit is competent to carry out the role to meet the business needs of the council and understands the local government legal framework.
- 5.4. The Responsible Financial Officer should work in collaboration with the Internal Auditor.
- 5.5. Managing the Council’s internal controls is the day-to-day function of the Council’s staff and management and not the responsibility of internal audit.
- 5.6. Internal audit does not involve the detailed inspection of all records and transactions of the Council in order to detect error or fraud.

5.7. The function of the Internal Auditor is to consider if the Council's financial controls and procedures are adequate.

6. Appointment of an Internal Auditor

6.1. Middlewich Town Council will determine how best to meet the statutory requirement for internal audit, having regard to its business needs and circumstances. There are two key principles the Council will follow in sourcing an internal audit provider:

Independence and competence:

- Independence: Independence requires the absence of any actual or perceived conflict of interest. It means that whoever carries out the internal audit role does not have any involvement in or responsibility for the financial decision making, management or control of the authority, or with the authority's financial controls and procedures.
- Competence: There is no requirement for a person providing the internal audit role to be professionally qualified, but essential competencies to be sought from any internal audit service include:
 - understanding basic book-keeping and accounting processes;
 - understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management;
 - awareness of relevant risk management issues; and
 - understanding proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities, as set out in the Governance and Accountability Practitioners Guide for Smaller Authorities.
 - Awareness of relevance of VAT and PAYE/NIC as applied to the authority.
 - Additional Evidence to Competency might also include the possession of professional indemnity insurance cover.

7. Internal Audit Programme of Work

7.1. Middlewich Town Council will determine the internal audit scope of work to be undertaken by the internal auditor. If no such programme of work is agreed by the Council, then the minimum reporting requirement for internal audit will be met by completing the annual internal audit report within the Annual Governance and Accountability Return. The Internal auditor may also report in greater detail to the Council for example providing a written internal audit report.

7.2. The Council may consider the following list of the key systems and processes they can ask internal audit to review from time to time as part of its work:

- proper book-keeping including the cash book;
- standing orders and financial regulations;

- payment controls;
- income controls;
- budgetary controls;
- petty cash procedure;
- payroll controls;
- asset control;
- bank reconciliations;
- year-end procedures; and
- risk management arrangements.

8. Reviewing the Effectiveness of Internal Audit

- 8.1. On an annual basis, Middlewich Town Council will carry out a review of the effectiveness of the overall internal audit arrangements. As part of the review, this may include the appointment of an internal auditor. The review should balance the Council's internal audit needs and usage. It should provide sufficient assurance for the Council that standards are being met and that the work of internal audit is effective. The review is designed to assure Middlewich Town Council that it has maintained the standards of an adequate and effective internal audit of its risk management, control and governance processes.
- 8.2. The review will include, as a minimum, making an assessment of each of the following: the scope of internal audit;
- independence;
 - competence;
 - relationships with the clerk and the authority; and
 - audit planning and reporting.
- 8.3. The Council will consider the 'Internal Audit Meeting Standards' checklist to carry out a review of the effectiveness of internal audit (see Appendix A).

9. Policy Review

- 9.1. This policy will be reviewed at least on an annual basis or as required to comply with legislative Changes or guidance contained within the Governance and Accountability Practitioners Guide.

Date Adopted:

Review Period: To be reviewed annually

Version History:

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Appendix - Internal Audit – Part 1 – Meeting Standards

Expected Standard	Evidence of Achievement	Yes or No	Areas for Development
1. Scope of internal audit	Terms of reference for internal audit were (re)approved by full council on [date]. Internal audit work takes into account both the council's risk assessment and wider internal control arrangements. Internal audit work covers the council's antifraud and corruption arrangements.		
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/board.		
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.		
4. Relationships	All responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files). 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).		
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 [date]. Internal audit has reported in accordance with the plan on [date].		

Appendix - Internal Audit – Part 2 - Characteristics of Reviewing the Effectiveness of Internal Audit

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.		
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.		
3. Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.		
4. Add value and assist the organisation in achieving its objectives	The council makes positive responses to internal audit's recommendations and follows up with action where this is called for.		
5. Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements.		
6. Be forward looking	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.		
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.		