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**NORTHAM TOWN COUNCIL  
TOWN HALL  
WINDMILL LANE  
NORTHAM  
DEVON  
EX39 1BY**

Town Clerk: Mrs Jane Mills MILCM

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To: All Members of the Northam Town Council  
Finance and Human Resources Committee  
Cc: All Members of the Northam Town Council

**You are hereby summoned to attend a meeting of the Finance and Human Resources Committee which will be held on Wednesday 21<sup>st</sup> June 2023 at 6.30pm in the Council Chamber, Town Hall, Windmill Lane, Northam.  
The agenda for the meeting is set out below.**

*M J Mills*

Jane Mills Fd Community Governance, PSLCC, MILCM, BA(Hons) Community Governance

Date of issue: 15<sup>th</sup> June 2023

The following are members of the Finance and HR Committee: Councillors Bach, Edwards, Himan, Mrs Hodson, Leather, Tait and Whittaker, plus the Mayor (Ex-Officio). All Members of the Council are entitled to attend.

### **AGENDA**

- 1 Election of Chairman**
- 2 Election of Vice-Chairman**
- 3 Apologies**
- 4 Chairman's announcements**
- 5 Declarations of interest**
- 6 To agree the agenda as published**
- 7 To confirm and sign the minutes of the meeting held 20<sup>th</sup> March 2023 (*herewith*)**
- 8 Action Points (*none*)**



Lords of the Manor



The local Council for Appledore, Northam, Orchard Hill and Westward Ho!  
Twinned with Mondeville, France and Büddenstedt, Germany  
Office open: Monday to Friday mornings



Trustees of the Common Right

**9 Public Participation**

*Members of the public are permitted to make representations, answer questions and give evidence in respect of any item of business included in the agenda. Each member of the public is entitled to speak once only in respect of business itemised on the agenda and shall not speak for more than 4 minutes. A question shall not receive a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given. The period of time which is designated for public participation in accordance with standing orders shall not exceed 20 minutes.*

**10 To consider invoices for payment and financial reports (herewith)**

**11 To receive a report on governance statement, assertions and requirements (for information - herewith)**

**12 To consider internal audit reports and draft Annual Governance and Accountability Return (herewith)**

**Part B**

**13 To resolve: that under section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 that the public and press be excluded from the meeting**

**14 To confirm and sign the minutes (Part B) (herewith)**

**15 To discuss staffing matters**

**16 To resolve to re-admit members of the press and public**

**Minutes of the meeting of the Finance and Human Resources Committee held in the Council Chamber, Windmill Lane, Northam, 2pm. 20<sup>th</sup> March 2023**

**Present:** Cllr Leather (Chairman), Hames, Himan, Hodson, Sargent, Tisdale and the Mayor (ex-officio)

**In attendance:** Mrs M J Mills - Town Clerk  
Cllr Mrs McCarthy

**Part A**

**2303/1008 Apologies**  
Apologies from Cllr Edwards

**2303/1009 Chairman's announcements**  
There were none.

**2303/1010 Declarations of interest**  
Members were reminded that all interests must be declared prior to the item being discussed.  
There were none

**2303/1011 To agree the agenda as published**  
It was **resolved** to agree the agenda between Part A and Part B  
Proposed: Councillor Himan, Seconded: Cllr Sargent (all in favour)

**2303/1012 To confirm and sign the minutes of the meeting held 20<sup>th</sup> February 2023**  
It was **resolved** to confirm and sign the minutes of the meeting held 20<sup>th</sup> February 2023 after reversing the headings on minute number 2302/893 (investment strategy and internal control)  
Proposed: Councillor Tisdale, Seconded: Cllr Sargent, (all in favour)

**2303/1013 Action Points:** were noted. Cllr Hames is still completing research

**2303/1014 Public Participation**  
*Members of the public are permitted to make representations, answer questions and give evidence in respect of any item of business included in the agenda. Each member of the public is entitled to speak once only in respect of business itemised on the agenda and shall not speak for more than 4 minutes. A question shall not receive a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given. The period of time which is designated for public participation in accordance with standing orders shall not exceed 20 minutes.*  
There were no members of the public present

**2303/1015 To consider invoices for payment and financial reports**  
It was **resolved** to accept the invoices for payment and financial reports, (bank reconciliation, list of payments and receipts, net position by cost code, including budget figures. Members to be supplied with notes relating to dealing with apparent overspends and virement if required.  
Proposed: Councillor Leather, Seconded: Cllr Hodson (all in favour)  
At this juncture Cllr Tisdale gave his apologies and left the meeting.

**2303/1016 To consider an update on the May Fair**  
Members received a report on the approximate costings for the May Fair, which was noted

**Northam Town Council**Prepared by: G Langton, Deputy Town ClerkDate: 15<sup>th</sup> June 2023*Name and Role (Clerk/RFO etc)*

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_

*Name and Role (RFO/Chair of Finance etc)*

<b>A</b>	<b>Bank Reconciliation at 15/06/2023</b>		
	Cash in Hand 01/04/2023		246,006.53
	<b>ADD</b> Receipts 01/04/2023 - 15/06/2023		275,520.05
	<b>SUBTRACT</b> Payments 01/04/2023 - 15/06/2023		521,526.58
			113,842.70
	<b>Cash in Hand 15/06/2023</b> (per Cash Book)		<b>407,683.88</b>
<b>B</b>	Cash in hand per Bank Statements		
	Cash 15/06/2023	0.00	
	Nationwide Saver 15/06/2023	0.00	
	Northam Town Council Burrows 15/06/2023	0.00	
	Northam Town Council 15/06/2023	232,745.29	
	Cambridge Building Society 15/06/2023	4,652.56	
	Nationwide 95 day account 15/06/2023	87,400.20	
	Cambridge and Counties Bank 15/06/2023	87,728.19	
	Petty Cash 15/06/2023	504.66	
	PayPal Account 15/06/2023	0.00	
			<b>413,030.90</b>
	Less unrepresented payments		5,347.02
			<b>407,683.88</b>
	Plus unrepresented receipts		
	<b>Adjusted Bank Balance</b>		<b>407,683.88</b>
	<b>A = B Checks out OK</b>		

Accounts

Your balance as of 15/06/2023 at 08:56

All accounts(2)		Current(2)	Savings(0)		Loans(0)
Account nickname	Sort code	Account number	Account type	Balance	
NORTHAM TOWN COUNCIL	[REDACTED]	[REDACTED]	COMMUNITY DIRECT	£ 232,745.29 £ 0.00 overdraft	⋮ Actions
NORTHAM TOWN COUNCIL N O 2 ACCOUNT	[REDACTED]	[REDACTED]	COMMUNITY DIRECT	£ 0.00 £ 0.00 overdraft	⋮ Actions

# Northam Town Council

## Net Position by Cost Centre and Code

# 10b

### Cost Centre Name

Administration			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
1	Stationery	1,750.00				336.75	1,413.25
2	Postages	1,750.00				727.99	1,022.01
3	Subs and membership	2,050.00				4,255.65	-2,205.65
5	Salaries	275,000.00				31,359.28	243,640.72
6	Paye and NIC	34,100.00				13,818.04	20,281.96
7	Travel	1,250.00				8.50	1,241.50
8	Audit Fees	2,500.00					2,500.00
9	Training Fees	6,000.00				600.00	5,400.00
10	Insurances	9,250.00				453.12	8,796.88
11	Advertising General	300.00					300.00
12	Advertising Jobs	825.00					825.00
13	Books and Information	200.00					200.00
14	Internet Charges	1,200.00				265.52	934.48
15	Copier Lease Charges	750.00				116.76	633.24
16	Copier fees	1,750.00				603.86	1,146.14
17	Equipment General &	1,500.00				739.62	760.38
18	Computer Software inc	1,500.00				265.82	1,234.18
19	Computer installations	2,000.00				683.72	1,316.28
20	VAT						
21	Administration	500.00				30.00	470.00
22	Bank Charges	100.00					100.00
23	Bank Interest			200.68			200.68
80	Newsletters	4,950.00					4,950.00
90	room rental	4,950.00				1,028.47	3,921.53
100	training M Team	3,000.00				1,320.00	1,680.00
125	refreshments various	400.00				19.12	380.88
131	Remembrance events	650.00					650.00
136	carol service	75.00					75.00
161	NALC award scheme	250.00					250.00
188	pensions	20,900.00				3,589.03	17,310.97
189	PayPal Charges and	100.00				26.97	73.03
227	phone contracts	270.00				58.82	211.18
239	provision of legal	2,500.00					2,500.00
271	IT provision	6,500.00					6,500.00
272	phone office					52.89	-52.89
		£388,820.00		£200.68		£60,359.93	328,660.75

Allotments Windmill Lane			Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
41	Allotment Rents			50.00			50.00
155	allots Wmill Lane mtce	100.00					100.00
212	legal fees						
		£100.00		£50.00			150.00

Anchor Park			Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
97	legal	250.00					250.00
98	Anchor Park	21,500.00					21,500.00
154	maintenance	350.00				155.16	194.84
		<b>£22,100.00</b>				<b>£155.16</b>	<b>21,944.84</b>

Appledore Community Hall			Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
214	loan						

Appledore Parking Working Group			Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
246	Appledore Parking						

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

## Northam Town Council

### Net Position by Cost Centre and Code

#### Cost Centre Name

Bonehill Car Park		<u>Bal. B/Fwd.</u>	Budget	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>			Actual	Budget	Actual	Budget	
	101 Bonehill car park							
	103 business rates							
	104 annual tickets							
Burrough Farm		<u>Bal. B/Fwd.</u>	Budget	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>			Actual	Budget	Actual	Budget	
	52 Allotment Rent							
	54 Grounds Maintenance	500.00						500.00
	56 Football Club							
		£500.00						500.00
Climate Emergency		<u>Bal. B/Fwd.</u>	Budget	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>			Actual	Budget	Actual	Budget	
	241 equipment							
	243 contribution to LCWIP	5,000.00						5,000.00
	248 Expenditure	15,000.00				207.87		14,792.13
		£20,000.00				£207.87		19,792.13
Council Tax Support Grant		<u>Bal. B/Fwd.</u>	Budget	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>			Actual	Budget	Actual	Budget	
	119 Council tax support							
covid-19 fund		<u>Bal. B/Fwd.</u>	Budget	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>			Actual	Budget	Actual	Budget	
	221 Grant TDC							
Elections		<u>Bal. B/Fwd.</u>	Budget	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>			Actual	Budget	Actual	Budget	
	76 elections future	15,000.00						15,000.00
	263 election fees							
		£15,000.00						15,000.00
Footpaths		<u>Bal. B/Fwd.</u>	Budget	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>			Actual	Budget	Actual	Budget	
	140 grant from DCC							
	143 NTC reserve							
	190 Expenditure	1,000.00						1,000.00
		£1,000.00						1,000.00
General Council Equipment Various		<u>Bal. B/Fwd.</u>	Budget	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>			Actual	Budget	Actual	Budget	
	93 office furniture	250.00						250.00
	94 vehicle running costs	10,000.00				1,765.02		8,234.98

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

# **Northam Town Council** **Net Position by Cost Centre and Code**

**Cost Centre Name**

123 committee room					
142 mowing equipment	5,500.00		25.00		5,475.00
171 van renewal provision	22,500.00		2,216.30		20,283.70
211 miscellaneous					
	<b>£38,250.00</b>		<b>£4,006.32</b>		<b>34,243.68</b>

**Grants Other**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Receipts Actual	Payments Budget	Actual	Current Balance Budget
25	General Grants						
160	records office grant	1,000.00					1,000.00
		<b>£1,000.00</b>					<b>1,000.00</b>

**Human Resources**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Receipts Actual	Payments Budget	Actual	Current Balance Budget
112	human resources						
153	human resources	3,500.00					3,500.00
		<b>£3,500.00</b>					<b>3,500.00</b>

**Jubilee and commemorations**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Receipts Actual	Payments Budget	Actual	Current Balance Budget
82	Jubilee & Celebration	6,000.00				112.99	5,887.01
		<b>£6,000.00</b>				<b>£112.99</b>	<b>5,887.01</b>

**Mayfair 2023**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Receipts Actual	Payments Budget	Actual	Current Balance Budget
250	entertainers					6,428.33	-6,428.33
253	stalls			120.00		50.00	70.00
256	trade stalls						
257	sundry receipts			960.25			960.25
258	adverts			75.00			75.00
259	toilet hire					149.50	-149.50
261	sundries					1,224.49	-1,224.49
264	leaflet printing						
265	leaflet delivery					54.61	-54.61
267	general provision	8,000.00				318.36	7,681.64
		<b>£8,000.00</b>		<b>£1,155.25</b>		<b>£8,225.29</b>	<b>929.96</b>

**Mayor/Members**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Receipts Actual	Payments Budget	Actual	Current Balance Budget
36	Civic Reception 2022	2,500.00				2,670.00	-170.00
37	Mayor's Charities			60.00			60.00
38	Members	200.00					200.00
39	Miscellaneous						
73	Civic Expenses-civic	2,000.00				165.96	1,834.04
83	Cllr Allowances and NI	15,750.00		30.00			15,780.00
84	Mayor's Chain	500.00					500.00
105	Aldermen	200.00					200.00
109	Beadle	250.00					250.00
133	Honours Boards	350.00					350.00
137	Mayor's Cadet	300.00					300.00
162	attendance at twinning	1,150.00					1,150.00
268	Mayor's charity 2023						
269	civic reception 2023						
		<b>£23,200.00</b>		<b>£90.00</b>		<b>£2,835.96</b>	<b>20,454.04</b>

**Neighbourhood Plan**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Receipts Actual	Payments Budget	Actual	Current Balance Budget
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Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)



# **Northam Town Council** **Net Position by Cost Centre and Code**

## **Cost Centre Name**

197 public notices				
198 NHP admin	9,000.00	72.00	8,928.00	
	<b>£9,000.00</b>	<b>£72.00</b>	<b>8,928.00</b>	

## **Northam Burrows**

<b><u>Code</u></b>	<b><u>Title</u></b>	<b><u>Bal. B/Fwd.</u></b>	<b>Receipts</b>		<b>Payments</b>		<b>Current Balance</b>
			<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	
57	Grazing Fees						
58	Manor Passes						
59	NB Admin Expenses						
79	Bank Interest						
81	computer hardware and						
102	compensation for loss of						
106	salaries NB						
108	leaflets						
132	equipment and sundries						
134	NB bank charges						
135	NB cont to RNDGC						
149	improvement works						
187	holographic labels						
199	dog bags						
208	paypal charges						
213	legal fees						
220	bal tfer re NB						

## **Northam Hall**

<b><u>Code</u></b>	<b><u>Title</u></b>	<b><u>Bal. B/Fwd.</u></b>	<b>Receipts</b>		<b>Payments</b>		<b>Current Balance</b>
			<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	
27	Rates	3,850.00					3,850.00
28	Northam Hall Gas	6,000.00				418.66	5,581.34
29	Northam Hall Electricity	700.00				101.62	598.38
30	Northam Hall Water	850.00				125.51	724.49
33	Northam Hall Repairs	2,500.00				326.61	2,173.39
35	Northam Hall, Hall Hire			480.25			480.25
72	Northam Hall provision	22,500.00				4,620.00	17,880.00
89	PRS fees	1,000.00				230.71	769.29
192	cleaning services	5,000.00				1,624.16	3,375.84
260	hall hire			2,490.75			2,490.75
262	broadband					90.30	-90.30
		<b>£42,400.00</b>		<b>£2,971.00</b>		<b>£7,537.57</b>	<b>37,833.43</b>

## **Northam May Fair**

<b><u>Code</u></b>	<b><u>Title</u></b>	<b><u>Bal. B/Fwd.</u></b>	<b>Receipts</b>		<b>Payments</b>		<b>Current Balance</b>
			<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	
176	stallholder receipts MF						
177	Tfer from Community						
178	Grants & Donations MF						
179	Road Closure costs MF						
180	administration MF						
181	sundry receipts MF						
182	Advertising MF						
183	Hire of entertainers MF						
184	Variety Show MF						
185	postage MF						
186	stationery MF						
193	evening show MF						
194	refreshments to sell MF						
207	May Fair Lunch MF						
209	sundries, sound, medic,						
210	stallholders 2019 MF						
251	MF TRADE 2023						
252	MAY FAIR STALLS						
255	Hire of entertainers 2023						

# Northam Town Council

## Net Position by Cost Centre and Code

### Cost Centre Name

Northam Town Council Car Park			Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
47	Rent						
48	Maintenance and repairs	250.00					250.00
50	Miscellaneous /Legal	250.00					250.00
		<b>£500.00</b>					<b>500.00</b>

Precept		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	
45	Precept			262,885.00			262,885.00
				£262,885.00			262,885.00

Project Provision		Receipts	Payments		Current Balance		
<u>Code</u>	<u>Title</u>		Budget	Actual		Budget	Actual
236	project provision	36,000.00			3,930.00		32,070.00
		<b>£36,000.00</b>			<b>£3,930.00</b>		<b>32,070.00</b>

PWLb various		Receipts	Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	
114	Northam Hall	10,000.00		4,522.99	5,477.01
124	new loan	10,000.00		2,354.62	7,645.38
		£20,000.00		£6,877.61	13,122.39

reserves			Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
196	reserves in lieu of 6	35,000.00					35,000.00
216	non EM						
		<b>£35,000.00</b>					<b>35,000.00</b>

Road Safety			Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
230	road safety	10,000.00					10,000.00
		£10,000.00					10,000.00

S137			Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
24	S137 Payments	17,400.00					17,400.00
141	grants evening	150.00					150.00
175	advertising for grants	400.00					400.00
		<b>£17,950.00</b>					<b>17,950.00</b>

Town Hall			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
165	chamber equipment						
166	chamber furniture						
173	cctv service						
237	improvements	500.00					500.00
266	legal fees						
		£500.00					500.00

# Northam Town Council

## Net Position by Cost Centre and Code

### Cost Centre Name

Town Projects		<u>Bal. B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget
61	Dog Bins and litter bins	500.00					500.00
64	Community Centre	500.00				46.38	453.62
65	Hanging Baskets	7,000.00				6,821.56	178.44
66	Christmas Decorations	3,000.00					3,000.00
67	Open Spaces	1,500.00		1,500.00		1,200.20	1,799.80
68	Equipment and sundries	6,000.00				1,333.12	4,666.88
69	Bus Shelters	250.00					250.00
70	Skatepark	250.00					250.00
71	Miscellaneous	250.00					250.00
74	skatepark provision for	7,500.00					7,500.00
111	Lords Meadow	5,000.00					5,000.00
121	mower fuel	2,000.00				451.79	1,548.21
126	speed sign	600.00					600.00
127	Benches	500.00				309.86	190.14
139	Appledore Boat Park			505.01			505.01
159	festoon lighting	4,000.00					4,000.00
191	Appletree Gardens	250.00					250.00
195	projects provision						
200	Ridgeway Drive	500.00					500.00
201	Bone Hill						
223	planting provision					112.50	-112.50
224	Road Safety (kerbs)						
233	defibrillators renewal	3,000.00					3,000.00
234	defibrillators installation	3,000.00					3,000.00
249	Wren Close	250.00					250.00
		<b>£45,850.00</b>		<b>£2,005.01</b>		<b>£10,275.41</b>	<b>37,579.60</b>

Twinning		<u>Bal. B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget
128	Twinning Expenses civic	1,500.00					1,500.00
		<b>£1,500.00</b>					<b>1,500.00</b>

Vision Statement		<u>Bal. B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget
235	V S provision youth	10,000.00					10,000.00
		<b>£10,000.00</b>					<b>10,000.00</b>

War Memorials		<u>Bal. B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget
122	war memorials general	200.00					
205	war memorials	1,900.00					1,900.00
		<b>£2,100.00</b>					<b>2,100.00</b>

web site		<u>Bal. B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget
42	Mtce & improvements						
43	Website	500.00					500.00
44	Miscellaneous						
		<b>£500.00</b>					<b>500.00</b>

Westward Ho! Park		<u>Bal. B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget
225	PWLB Loan						
226	purchase W Ho! Park						
228	legal fees						
229	reserves						

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

# **Northam Town Council** **Net Position by Cost Centre and Code**

## **Cost Centre Name**

231 fees			403.75	-403.75
232 repairs			21.83	-21.83
238 water account			56.26	-56.26
240 electricity account			62.35	-62.35
242 sundries			580.89	-580.89
247 supply play area				
254 business rates				
270 reserve provision	37,000.00			37,000.00
273 repyt design fees		1,650.00		1,650.00
	<b>£37,000.00</b>	<b>£1,650.00</b>	<b>£1,125.08</b>	<b>37,524.92</b>
<b>NET TOTAL</b>	<b>£795,770.00</b>	<b>£271,006.94</b>	<b>£105,721.19</b>	<b>961,055.75</b>

10c

15 June 2023 (2023-2024)

### Northam Town Council PAYMENTS & RECEIPTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
1	Open Spaces	03/04/2023		Northam Town	bacs	Receipt - grant DCC	DCC	X	1,500.00		1,500.00
4	hall hire	03/04/2023		Northam Town	603	Receipt - Hall Hire	Various	X	47.50		47.50
7	PayPal Charges and sum	03/04/2023		Northam Town	sum up	Payment - fees	sum up	X	-1.19		-1.19
4	Stationery	04/04/2023		Northam Town	card	Payment - Stationery	Post Office	S	-5.71	-1.14	-6.85
6	Equipment General &	04/04/2023		Northam Town	card	Payment - Equipment.	Amazon	S	-26.44	-5.29	-31.73
3	room rental	04/04/2023	wait pt refund	Northam Town	DD	Payment - Rent Windmill	Torridge District Council	X	-324.13		-324.13
2	ClIr Allowances and NI	05/04/2023		Northam Town	dd	Receipt - ClIr repyt	Mr Daniel Bell	X	10.00		10.00
3	hall hire	06/04/2023		Northam Town	583	Receipt - Hall Hire	Various	X	36.00		36.00
9	Internet Charges	11/04/2023		Northam Town	dd	Payment - internet	BT	S	-37.95	-7.59	-45.54
8	Equipment and sundries	11/04/2023		Northam Town	dd	Payment - Phone	Lebara	S	-12.50	-2.50	-15.00
5	hall hire	14/04/2023		Northam Town	613	Receipt - Hall Hire	Northam Town Council	X	418.25		418.25
1	Internet Charges	14/04/2023		Northam Town	dd	Payment - Broadband fees	Talk talk business	S	-33.52	-6.70	-40.22
6	stalls	16/04/2023		Northam Town	bacs	Receipt - MAY FAIR	Various	X	50.00		50.00
7	hall hire	16/04/2023		Northam Town	619 18 17 16	Receipt - Hall Hire	Various	X	97.00		97.00
11	Equipment and sundries	16/04/2023		Northam Town	dd	Payment - Phone contract	virgin mobile	S	-5.67	-1.13	-6.80
5	refreshments various	16/04/2023		Northam Town	card	Payment - coffee	Asda	X	-2.75		-2.75
13	vehicle running costs	16/04/2023		Northam Town	dd	Payment - fuel for van	Morrisons	S	-215.70	-43.14	-258.84
12	mower fuel	16/04/2023		Northam Town	dd	Payment - Mower fuel	Morrisons	S	-92.44	-18.49	-110.93
2	refreshments various	16/04/2023		Northam Town	card	Payment - Milk	Aldi	X	-1.75		-1.75
15	refreshments various	16/04/2023		Northam Town	card	Payment - Milk	Aldi	X	-1.75		-1.75
10	PayPal Charges and sum	16/04/2023		Northam Town	sum up	Payment - fees	sum up	X	-1.25		-1.25
16	van renewal provision	16/04/2023		Northam Town	card	Payment - van hire	Nationwide Van Hire	S	-1,108.15	-221.63	-1,329.78
14	Paye and NIC	16/04/2023		Northam Town	bacs	Payment - Paye and NI	HMRC	X	-4,249.70		-4,249.70
12	Appledore Boat Park	17/04/2023		Northam Town	cr	Receipt - Boat park permit	Various	S	41.67	8.33	50.00
8	hall hire	17/04/2023		Northam Town	461	Receipt - Hall Hire	Various	X	37.50		37.50
9	stalls	17/04/2023		Northam Town	cr	Receipt - MAY FAIR	Various	X	20.00		20.00
10	stalls	17/04/2023		Northam Town	cr	Receipt - MAY FAIR	Various	X	10.00		10.00
11	hall hire	17/04/2023		Northam Town	594 606 625	Receipt - Hall Hire	Various	X	93.75		93.75
19	new loan	17/04/2023		Northam Town	dd	Payment - loan pwlb	PWLB	X	-2,354.62		-2,354.62
46	Copier fees	17/04/2023		Northam Town	bacs	Payment - copier charges	Baytek	S	-280.29	-56.06	-336.35
28	Training Fees	17/04/2023		Northam Town		Payment - Training	Pear Mapping	S	-600.00	-120.00	-720.00
32	Travel	17/04/2023		Northam Town	bacs	Payment - Travel	Guy Langton	X	-8.50		-8.50

## Northam Town Council

### PAYMENTS & RECEIPTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
26	Equipment General &	17/04/2023		Northam Town	bacs	Payment - Door/security	Flypress Engineering	S	-567.38	-113.48	-680.86
44	Open Spaces	17/04/2023		Northam Town	bacs	Payment - Road Signs	Plantscape	S	-445.00	-89.00	-534.00
45	Northam Hall Repairs	17/04/2023		Northam Town	bacs	Payment - equipment	M and E Alarms	S	-165.10	-33.02	-198.12
30	Equipment and sundries	17/04/2023		Northam Town	bacs	Payment - Mower and	Andrew Symons Ltd	S	-343.35	-68.67	-412.02
35	Northam Hall Repairs	17/04/2023		Northam Town	bacs	Payment - Sundries	Tamar Trading	S	-161.51	-32.30	-193.81
38	Equipment General &	17/04/2023		Northam Town	bacs	Payment - Sundries	Tamar Trading	S	-25.90	-5.18	-31.08
34	Equipment and sundries	17/04/2023		Northam Town	bacs	Payment - stock and PPE	Tamar Trading	S	-108.83	-21.77	-130.60
22	Equipment and sundries	17/04/2023		Northam Town	bacs	Payment - PPE	Tawsa	S	-232.23	-46.45	-278.68
43	Equipment and sundries	17/04/2023		Northam Town	bacs	Payment - Signs	Mimick	S	-19.00	-3.80	-22.80
40	vehicle running costs	17/04/2023		Northam Town	bacs	Payment - vehicle tax	DVLA	X	-320.00		-320.00
27	room rental	17/04/2023		Northam Town	bacs	Payment - cleaning offices	Roberts cleaning	S	-30.00	-6.00	-36.00
36	Equipment and sundries	17/04/2023		Northam Town	bacs	Payment - Sundries	Tamar Trading	S	-23.11	-4.62	-27.73
37	Benches	17/04/2023		Northam Town	bacs	Payment - Sundries	Tamar Trading	S	-74.10	-14.82	-88.92
24	Northam Hall provision	17/04/2023		Northam Town	bacs	Payment - drainage work	J. Penfold	S	-4,620.00	-924.00	-5,544.00
17	PayPal Charges and sum	17/04/2023		Northam Town	sum up	Payment - fees	sum up	X	-1.84		-1.84
18	PayPal Charges and sum	17/04/2023		Northam Town	sum up	Payment - fees	sum up	X	-0.85		-0.85
25	Benches	17/04/2023		Northam Town		Payment - Bench repairs	Flypress Engineering	S	-220.00	-44.00	-264.00
31	water account	17/04/2023		Northam Town	bacs	Payment - water bill	Southwest Water	X	-26.89		-26.89
20	stalls	17/04/2023		Northam Town	bacs	Payment - refunds May	Various	X	-20.00		-20.00
42	Expenditure	17/04/2023		Northam Town	bacs	Payment - Signs	Mimick	S	-60.00	-12.00	-72.00
23	fees	17/04/2023		Northam Town	bacs	Payment - fees	Mr P Hinton	S	-403.75	-80.75	-484.50
39	cleaning services	17/04/2023		Northam Town	bacs	Payment - cleaning	Beth's Cleaning	X	-807.25		-807.25
29	sundries	17/04/2023		Northam Town	bacs	Payment - Purchase of a	Pear Mapping	S	-45.00	-9.00	-54.00
21	NHP admin	17/04/2023		Northam Town		Payment - Hire St Mary's	St Mary's Hall	X	-72.00		-72.00
33	sundries	17/04/2023		Northam Town		Payment - Sundries	Tamar Trading	S	-205.72	-41.14	-246.86
41	electricity account	17/04/2023		Northam Town	dd	Payment - gas account	opus energy	L	-32.72	-1.64	-34.36
47	pensions	18/04/2023		Northam Town		Payment - Pensions	Nest	X	-1,123.47		-1,123.47
50	entertainers	18/04/2023		Northam Town	bacs	Payment - May Fair	Appledore Band	X	-95.00		-95.00
48	entertainers	18/04/2023		Northam Town	bacs	Payment - Entertainer	rent a dinosaur	S	-4,700.00	-940.00	-5,640.00
52	phone office	18/04/2023		Northam Town	dd	Payment - phone	VC Warehouse	S	-52.89	-10.58	-63.47
49	toilet hire	18/04/2023		Northam Town	card	Payment - Toilet hire	local toilet hire	S	-149.50	-29.90	-179.40
51	entertainers	18/04/2023		Northam Town	bacs	Payment - Entertainer	Oddle Entertainment	S	-1,333.33	-266.67	-1,600.00
13	Bank Interest	05/05/2023		Nationwide 95 day		Receipt - Bank Interest	Nationwide Building	X	200.68		200.68
53	Stationery	11/05/2023		Northam Town	card	Payment - Stationery	Euro Office	S	-81.38	-16.28	-97.66

## Northam Town Council

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
69	Postages	11/05/2023		Northam Town	dd	Payment - Postage	Pitney bowes	S	-208.00	-1.60	-209.60
62	Copier fees	11/05/2023		Northam Town	bacs	Payment - Photocopying	Baytek	S	-150.76	-30.15	-180.91
61	Computer installations	11/05/2023		Northam Town	bacs	Payment - computer	DARREN CLEARY	S	-92.50	-18.50	-111.00
70	Open Spaces	11/05/2023		Northam Town	card	Payment - Repairs	SPC	S	-526.85	-105.37	-632.22
65	room rental	11/05/2023		Northam Town	bacs	Payment - cleaning offices	Roberts cleaning	S	-26.00	-5.20	-31.20
57	pensions	11/05/2023		Northam Town	bacs	Payment - Pensions	Nest	X	-1,230.76		-1,230.76
64	vehicle running costs	11/05/2023		Northam Town	bacs	Payment - Repairs	Warmingtons	S	-208.00	-41.60	-249.60
67	sundries	11/05/2023		Northam Town	BACS	Payment - WASTE BIN	Torridge District Council	S	-130.00	-26.00	-156.00
56	Paye and NIC	11/05/2023		Northam Town	bacs	Payment - Paye and NI	HMRC	X	-4,728.60		-4,728.60
55	Salaries	11/05/2023		Northam Town	bacs	Payment - Salaries	Northam Town Council	X	-15,614.88		-15,614.88
72	general provision	11/05/2023		Northam Town	bacs	Payment - Refreshments	Bookers	S	-318.36	-27.93	-346.29
63	project provision	11/05/2023		Northam Town	bacs	Payment - Handrails	WM Ironworks	S	-3,930.00	-786.00	-4,716.00
68	sundries	11/05/2023		Northam Town	bacs	Payment - Photographs	Graham Hobbs	X	-100.00		-100.00
59	cleaning services	11/05/2023		Northam Town	bacs	Payment - cleaning	Beth's Cleaning	X	-400.00		-400.00
60	cleaning services	11/05/2023		Northam Town	bacs	Payment - cleaning	Beth's Cleaning	X	-12.41		-12.41
66	sundries	11/05/2023		Northam Town	bacs	Payment - Medical cover	Medicare Southwest	S	-208.33	-41.67	-250.00
73	sundries	11/05/2023		Northam Town	bacs	Payment - prizes	W H SMITH	X	-45.00		-45.00
58	electricity account	11/05/2023		Northam Town	bacs	Payment - Electricity	opus energy	L	-29.63	-1.48	-31.11
71	broadband	11/05/2023		Northam Town	bacs	Payment - Broadband and	BT	S	-45.15	-9.03	-54.18
54	entertainers	11/05/2023		Northam Town	bacs	Payment - Entertainer	Mark Poulton	X	-250.00		-250.00
74	Open Spaces	12/05/2023		Northam Town		Payment - weedkiller	Pitchcare.com	S	-125.95	-25.19	-151.14
14	VAT	14/05/2023		Northam Town	bacs	Receipt - vat refund	HMRC	R		4,397.12	4,397.12
15	Precept	14/05/2023		Northam Town	bacs	Receipt - Precept	Torridge District Council	X	262,885.00		262,885.00
93	Stationery	14/05/2023		Northam Town	card	Payment - Stationery	Amazon	S	-27.83	-5.57	-33.40
92	Postages	14/05/2023		Northam Town	card	Payment - f machine ink	Amazon	S	-29.99	-6.00	-35.99
84	Internet Charges	14/05/2023		Northam Town	dd	Payment - Hi speed	Talk talk business	S	-62.81	-12.56	-75.37
83	Copier Lease Charges	14/05/2023		Northam Town	dd	Payment - copier lease	CF Corporate Finance	S	-116.76	-23.35	-140.11
78	Internet Charges	14/05/2023		Northam Town	bacs	Payment - Phone and	VC Warehouse	S	-59.61	-11.92	-71.53
80	Northam Hall Gas	14/05/2023		Northam Town	dd	Payment - gas account	Flogas	L	-252.11	-12.61	-264.72
87	Computer installations	14/05/2023		Northam Town	card	Payment - computer	Amazon	S	-18.82	-3.76	-22.58
88	Computer installations	14/05/2023		Northam Town	card	Payment - computer	Amazon	S	-7.45	-1.49	-8.94
101	Equipment General &	14/05/2023		Northam Town	card	Payment - zoom renewal	Zoom	S	-119.90	-23.98	-143.88
85	Northam Hall Electricity	14/05/2023		Northam Town	dd	Payment - Electricity	Octopus	L	-59.24	-2.96	-62.20
79	refreshments various	14/05/2023		Northam Town	card	Payment - Milk	Asda	X	-1.75		-1.75

## Northam Town Council

### PAYMENTS & RECEIPTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
82	room rental	14/05/2023		Northam Town	DD	Payment - Rent Windmill	Torridge District Council	X	-324.17		-324.17
100	room rental	14/05/2023		Northam Town	bacs	Payment - fees	Torridge District Council	X			
95	Equipment and sundries	14/05/2023		Northam Town	card	Payment - flags	Amazon	S	-6.66	-1.33	-7.99
96	Equipment and sundries	14/05/2023		Northam Town	card	Payment - flags	Amazon	S	-10.79	-2.16	-12.95
90	Equipment and sundries	14/05/2023		Northam Town	card	Payment - phone	Amazon	S	-11.25	-2.25	-13.50
91	Equipment and sundries	14/05/2023		Northam Town	card	Payment - phone	Amazon	S	-27.21	-5.44	-32.65
89	Equipment and sundries	14/05/2023		Northam Town	card	Payment - Picture hooks	Amazon	S	-6.98	-1.40	-8.38
75	Equipment and sundries	14/05/2023		Northam Town	dd	Payment - Phone contract	Lebara	S	-12.50	-2.50	-15.00
77	Jubilee & Celebration	14/05/2023		Northam Town	bacs	Payment - medals	running imp	S	-112.99	-22.60	-135.59
81	Equipment and sundries	14/05/2023		Northam Town	card	Payment - Road Signs	start safety	S	-57.40	-11.48	-68.88
99	phone contracts	14/05/2023		Northam Town	dd	Payment - Phone	Talk mobile	S	-6.25	-1.25	-7.50
94	sundries	14/05/2023		Northam Town	card	Payment - prizes	Amazon	S	-26.07	-5.22	-31.29
86	sundries	14/05/2023		Northam Town	card	Payment - may fair	Amazon	S	-26.65	-5.33	-31.98
98	phone contracts	14/05/2023		Northam Town	dd	Payment - Phone contract	tesco mobile	S	-15.48	-3.10	-18.58
97	phone contracts	14/05/2023		Northam Town	dd	Payment - Phone	Lebara	S	-4.17	-0.83	-5.00
76	Expenditure	14/05/2023		Northam Town	card	Payment - flower bulbs	boston bulbs	S	-147.87	-29.57	-177.44
17	Appledore Boat Park	15/05/2023		Northam Town	cr	Receipt - Boat park permit	Various	S	241.67	48.33	290.00
25	stalls	15/05/2023		Northam Town	cr	Receipt - MAY FAIR	Various	X	10.00		10.00
26	hall hire	15/05/2023		Northam Town	564,611,626,638	Receipt - Hall Hire	Various	X	202.50		202.50
24	hall hire	15/05/2023		Northam Town	604	Receipt - Hall Hire	Various	X	47.50		47.50
22	Clr Allowances and NI	15/05/2023		Northam Town	cr	Receipt - Clr repyt	Mr Daniel Bell	X	10.00		10.00
21	repyt design fees	15/05/2023		Northam Town	cr	Receipt - Reimbursement	FOTWHOP	X	1,650.00		1,650.00
18	sundry receipts	15/05/2023		Northam Town	cr	Receipt - Sundries	Various	X	10.00		10.00
27	stalls	15/05/2023		Northam Town	cr	Receipt - MAY FAIR	Various	X	10.00		10.00
16	Northam Hall, Hall Hire	15/05/2023		Northam Town	590,614,628	Receipt - Hall Hire	Various	X	249.00		249.00
20	Northam Hall, Hall Hire	15/05/2023		Northam Town	621,622,627	Receipt - Hall Hire	Various	X	187.50		187.50
19	hall hire	15/05/2023		Northam Town	610	Receipt - Hall Hire	Various	X	36.00		36.00
23	hall hire	15/05/2023		Northam Town	632	Receipt - Hall Hire	Various	X	25.00		25.00
29	hall hire	15/05/2023		Northam Town	645	Receipt - Hall Hire	Various	X	5.00		5.00
30	hall hire	15/05/2023		Northam Town	635,636,637	Receipt - Hall Hire	Various	X	86.25		86.25
32	hall hire	15/05/2023		Northam Town	633,649	Receipt - Hall Hire	Various	X	97.50		97.50
35	Allotment Rents	15/05/2023		Northam Town	652	Receipt - Allotment Rent	Various	X	14.00		14.00
36	sundry receipts	15/05/2023		Northam Town	bacs	Receipt - may fair	Various	X	25.00		25.00
28	Northam Hall, Hall Hire	15/05/2023		Northam Town	630	Receipt - Hall Hire	Various	X	43.75		43.75



## Northam Town Council

### PAYMENTS & RECEIPTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
33	hall hire	15/05/2023		Northam Town	639,650	Receipt - Hall Hire	Various	X	50.00		50.00
34	hall hire	15/05/2023		Northam Town	597	Receipt - Hall Hire	Various	X	42.50		42.50
37	sundry receipts	15/05/2023		Northam Town	bacs	Receipt - Refreshment	Various	X	425.25		425.25
31	hall hire	15/05/2023		Northam Town	612,642	Receipt - Hall Hire	Various	X	245.00		245.00
113	Stationery	15/05/2023		Northam Town	card	Payment - Stationery	Euro Office	S	-112.87	-22.57	-135.44
105	Insurances	15/05/2023		Northam Town	bacs	Payment - insurance	hiscox	X	-250.00		-250.00
112	Computer installations	15/05/2023		Northam Town	card	Payment - ink cartridges	Complete computing	S	-33.32	-6.66	-39.98
109	vehicle running costs	15/05/2023		Northam Town	dd	Payment - fuel for van	Morrisons	S	-143.41	-28.68	-172.09
110	mower fuel	15/05/2023		Northam Town	dd	Payment - Mower fuel	Morrisons	S	-190.89	-38.18	-229.07
114	Equipment and sundries	15/05/2023		Northam Town	card	Payment - Sundries	Amazon	S	-7.49	-1.50	-8.99
102	PayPal Charges and sum	15/05/2023		Northam Town	sum up	Payment - fees	sum up	X	-0.25		-0.25
108	van renewal provision	15/05/2023		Northam Town	bacs	Payment - van hire	Nationwide Hire	S	-1,108.15	-221.63	-1,329.78
111	planting provision	15/05/2023		Northam Town	card	Payment - compost	Value House	S	-112.50	-22.50	-135.00
106	phone contracts	15/05/2023		Northam Town	dd	Payment - Phone	virgin mobile	S	-6.64	-1.33	-7.97
107	PayPal Charges and sum	15/05/2023		Northam Town	sum up	Payment - fees	sum up	X	-0.24		-0.24
103	PayPal Charges and sum	15/05/2023		Northam Town	sum up	Payment - fees	sum up	X	-1.09		-1.09
104	PayPal Charges and sum	15/05/2023		Northam Town	sum up	Payment - fees	sum up	S	-0.70	-0.14	-0.84
38	adverts	16/05/2023		Northam Town	533	Receipt - May Fair adverts	Various	S	45.00	9.00	54.00
42	Appledore Boat Park	16/05/2023		Northam Town	bacs	Receipt - Boat park permit	Various	S	221.67	44.33	266.00
40	Mayor's Charities	16/05/2023		Northam Town		Receipt - Donation to	Various	X	60.00		60.00
39	hall hire	16/05/2023		Northam Town	573	Receipt - Hall Hire	Various	X	47.50		47.50
41	stalls	16/05/2023		Northam Town	bacs	Receipt - May Fair Stalls	Various	X	10.00		10.00
119	Computer installations	16/05/2023		Northam Town	bacs	Payment - Computer	cloudy IT	S	-531.63	-106.33	-637.96
116	Northam Hall Water	16/05/2023		Northam Town	bacs	Payment - water bill	source for business	X	-125.51		-125.51
117	PRS fees	16/05/2023		Northam Town	bacs	Payment - licence PRS	PrS	S	-230.71	-46.14	-276.85
122	Equipment and sundries	16/05/2023		Northam Town	bacs	Payment - stock and PPE	Tamar Trading	S	-104.06	-20.81	-124.87
121	Benches	16/05/2023		Northam Town	bacs	Payment - benches	Tamar Trading	S	-12.62	-2.52	-15.14
123	stalls	16/05/2023		Northam Town	bacs	Payment - overpayment	Various	S	-30.00	-6.00	-36.00
125	sundries	16/05/2023		Northam Town	bacs	Payment - Refreshments	Pannier pantry	X	-158.50		-158.50
124	PayPal Charges and sum	16/05/2023		Northam Town	paypal	Payment - fees	Paypal	X	-17.08		-17.08
120	sundries	16/05/2023		Northam Town	bacs	Payment - Sundries	Tamar Trading	S	-245.17	-49.03	-294.20
115	entertainers	16/05/2023		Northam Town	bacs	Payment - Entertainer	west country falconry	X	-50.00		-50.00
118	water account	16/05/2023		Northam Town	bacs	Payment - water bill	source for business	X	-29.37		-29.37
50	adverts	24/05/2023		Northam Town	529	Receipt - May Fair adverts	Various	S	30.00	6.00	36.00

## Northam Town Council

### PAYMENTS & RECEIPTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
49	stalls	24/05/2023		Northam Town	cr	Receipt - MAY FAIR	Various	X	10.00		10.00
44	hall hire	24/05/2023		Northam Town	615,644	Receipt - Hall Hire	Various	X	76.00		76.00
45	hall hire	24/05/2023		Northam Town	634	Receipt - Hall Hire	Various	X	37.50		37.50
46	hall hire	24/05/2023		Northam Town	646	Receipt - Hall Hire	Various	X	80.00		80.00
51	hall hire	24/05/2023		Northam Town	629,641,643	Receipt - Hall Hire	Various	X	197.50		197.50
48	hall hire	24/05/2023		Northam Town		Receipt - Hall Hire	Various	X	37.50		37.50
47	Allotment Rents	24/05/2023		Northam Town	655	Receipt - Allotment Rent	Various	X	18.00		18.00
43	sundry receipts	24/05/2023		Northam Town		Receipt - locality grant	Devon county council	X	500.00		500.00
131	Northam Hall	24/05/2023		Northam Town	dd	Payment - loan pwlb	PWLB	X	-4,522.99		-4,522.99
132	Postages	24/05/2023		Northam Town	bacs	Payment - Postage	Royal Mail Direct	S	-290.00	-58.00	-348.00
135	Stationery	24/05/2023		Northam Town	card	Payment - Stationery	Amazon	S	-6.66	-1.33	-7.99
138	Administration	24/05/2023		Northam Town		Payment - Photographs	Graham Hobbs	X	-30.00		-30.00
142	Open Spaces	24/05/2023		Northam Town	card	Payment - land charges	HMLR	X	-30.00		-30.00
140	Northam Hall Electricity	24/05/2023		Northam Town	dd	Payment - Electricity	Octopus	L	-21.27	-1.06	-22.33
139	Equipment and sundries	24/05/2023		Northam Town	dd	Payment - Phone contract	Talk mobile	S	-6.25	-1.25	-7.50
130	Equipment and sundries	24/05/2023		Northam Town	card	Payment - hose	SCH supplies	S	-90.80	-18.16	-108.96
129	pensions	24/05/2023		Northam Town	bacs	Payment - Nest pension	Nest	X	-1,234.80		-1,234.80
127	training M Team	24/05/2023		Northam Town	bacs	Payment - Training	Newlands	S	-1,320.00	-264.00	-1,584.00
133	Equipment and sundries	24/05/2023		Northam Town	card	Payment - Battery	Go Batteries	S	-71.57	-14.32	-85.89
128	Paye and NIC	24/05/2023		Northam Town	bacs	Payment - Paye and NI	HMRC	X	-4,839.74		-4,839.74
126	Salaries	24/05/2023		Northam Town	bacs	Payment - Salaries	Northam Town Council	X	-15,744.40		-15,744.40
134	sundries	24/05/2023		Northam Town		Payment - Hall Hire	Northam Community	X	-137.44		-137.44
136	PayPal Charges and sum	24/05/2023		Northam Town	sum up	Payment - fees	Paypal	X	-0.30		-0.30
141	phone contracts	24/05/2023		Northam Town	dd	Payment - Phone	tesco mobile	S	-15.48	-3.10	-18.58
137	PayPal Charges and sum	24/05/2023		Northam Town	559	Payment - fees	sum up	X	-0.94		-0.94
52	Allotment Rents	31/05/2023		Northam Town	653	Receipt - Allotment Rent	Various	X	18.00		18.00
143	Open Spaces	31/05/2023		Northam Town	card	Payment - land charges	HMLR	X	-6.00		-6.00
145	Northam Hall Gas	31/05/2023		Northam Town	dd	Payment - gas account	gazprom	L	-166.55	-8.33	-174.88
144	phone contracts	31/05/2023		Northam Town	dd	Payment - Phone contract	Lebara	S	-4.17	-0.83	-5.00
146	PayPal Charges and sum	31/05/2023		Northam Town	sum up	Payment - sum up fee	sum up	X	-0.30		-0.30
54	hall hire	09/06/2023		Northam Town	667	Receipt - various	Various	X	130.00		130.00
55	hall hire	09/06/2023		Northam Town	661,660,658,657	Receipt - Hall Hire	Various	X	240.00		240.00
56	hall hire	09/06/2023		Northam Town	656	Receipt - Hall Hire	Various	X	37.50		37.50
57	hall hire	09/06/2023		Northam Town	670	Receipt - Hall Hire	Various	X	40.00		40.00

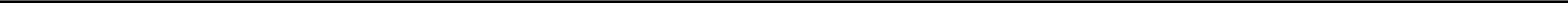
## Northam Town Council

### PAYMENTS & RECEIPTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
53	Cllr Allowances and NI	09/06/2023		Northam Town	bacs	Receipt - Cllr repyt	Mr Daniel Bell	X	10.00		10.00
157	Stationery	09/06/2023		Northam Town	bacs	Payment - Stationery	Euro Office	S	-102.30	-20.46	-122.76
176	Subs and membership	09/06/2023		Northam Town	bacs	Payment - dalc/nalc	DALC	S	-1,406.00	-117.89	-1,523.89
161	Subs and membership	09/06/2023		Northam Town	bacs	Payment - HR support	worknest	S	-2,849.65	-569.93	-3,419.58
184	Internet Charges	09/06/2023		Northam Town	dd	Payment - Broadband fees	Talk talk business	S	-15.69	-3.14	-18.83
171	Copier fees	09/06/2023		Northam Town	bacs	Payment - copier charges	Baytek	S	-172.81	-34.56	-207.37
177	Internet Charges	09/06/2023		Northam Town	bacs	Payment - Phone	VC Warehouse	S	-55.94	-11.19	-67.13
162	Insurances	09/06/2023		Northam Town	bacs	Payment - insurance	worknest	S	-203.12	-40.63	-243.75
166	Open Spaces	09/06/2023		Northam Town	bacs	Payment - Repairs	Jewsons	S	-44.92	-8.98	-53.90
173	Community Centre	09/06/2023		Northam Town	bacs	Payment - water bill	Northam Community	X	-46.38		-46.38
153	Civic Reception 2022	09/06/2023		Northam Town	bacs	Payment - Mayor's Charity	Northam Town Council	X	-2,670.00		-2,670.00
170	Open Spaces	09/06/2023		Northam Town	bacs	Payment - Repairs	Tamar Trading	S	-11.88	-2.38	-14.26
185	Northam Hall Electricity	09/06/2023		Northam Town	dd	Payment - Electricity	Octopus	L	-21.11	-1.06	-22.17
175	Hanging Baskets	09/06/2023		Northam Town	bacs	Payment - Hanging	Merry Harriers	S	-6,821.56	-1,364.31	-8,185.87
172	Computer Software inc	09/06/2023		Northam Town	bacs	Payment - Computer	cloudy IT	S	-265.82	-53.16	-318.98
147	refreshments various	09/06/2023		Northam Town	card	Payment - coffee milk tea	Asda	S	-11.12	-2.23	-13.35
148	room rental	09/06/2023	wait pt refund	Northam Town	DD	Payment - Rent Windmill	Torridge District Council	X	-324.17		-324.17
182	vehicle running costs	09/06/2023		Northam Town	dd	Payment - fuel for van	Morrisons	S	-282.65	-56.53	-339.18
183	mower fuel	09/06/2023		Northam Town	dd	Payment - Mower fuel	Morrisons	S	-168.46	-33.69	-202.15
156	Civic Expenses-civic	09/06/2023		Northam Town	bacs	Payment - reimb	Mrs M J Mills	X	-135.96		-135.96
149	vehicle running costs	09/06/2023		Northam Town	bacs	Payment - vehicle tax	DVLA	X	-320.00		-320.00
165	maintenance	09/06/2023		Northam Town	bacs	Payment - Play equipment	wicksteed leisure	S	-155.16	-31.03	-186.19
152	Civic Expenses-civic	09/06/2023		Northam Town	bacs	Payment - Photos Mayor's	Graham Hobbs	X	-30.00		-30.00
180	Equipment and sundries	09/06/2023		Northam Town	bacs	Payment - Plant food	Amazon	S	-72.92	-14.58	-87.50
178	Equipment and sundries	09/06/2023		Northam Town		Payment - Plant food	Amazon	S	-9.27	-1.85	-11.12
179	Equipment and sundries	09/06/2023		Northam Town		Payment - first aid refill	Amazon	S	-7.07	-1.41	-8.48
167	Equipment and sundries	09/06/2023		Northam Town	bacs	Payment - Sundries	Tamar Trading	S	-44.02	-8.81	-52.83
169	Benches	09/06/2023		Northam Town	bacs	Payment - Repairs	Tamar Trading	S	-3.14	-0.63	-3.77
155	Equipment and sundries	09/06/2023		Northam Town	dd	Payment - Phone contract	Lebara	S	-8.33	-1.67	-10.00
181	Equipment and sundries	09/06/2023		Northam Town	dd	Payment - Phone contract	Lebara	S	-4.17	-0.83	-5.00
159	vehicle running costs	09/06/2023		Northam Town	bacs	Payment - breakdown	driver guardian	S	-275.26	-55.05	-330.31
160	mowing equipment	09/06/2023		Northam Town	bacs	Payment - Repairs	blakewell	S	-25.00	-5.00	-30.00
164	Equipment and sundries	09/06/2023		Northam Town	bacs	Payment - Repairs	blakewell	S	-29.69	-5.94	-35.63
151	cleaning services	09/06/2023		Northam Town	bacs	Payment - cleaning	Beth's Cleaning	S	-4.50	-0.90	-5.40

Northam Town Council  
PAYMENTS & RECEIPTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
150	cleaning services	09/06/2023		Northam Town	bacs	Payment - cleaner	Beth's Cleaning	X	-400.00		-400.00
163	sundries	09/06/2023		Northam Town	bacs	Payment - final balance	Pro Sound solutions	S	-477.50	-95.50	-573.00
168	repairs	09/06/2023		Northam Town	bacs	Payment - Repairs	Tamar Trading	S	-21.83	-4.37	-26.20
158	PayPal Charges and sum	09/06/2023		Northam Town	sum up	Payment - fees	sum up	X	-0.94		-0.94
154	broadband	09/06/2023		Northam Town	dd	Payment - Broadband fees	BT	S	-45.15	-9.03	-54.18
174	leaflet delivery	09/06/2023		Northam Town	bacs	Payment - leaflet	Mr I James	X	-54.61		-54.61
186	Postages	14/06/2023		Northam Town	dd	Payment - Postage	Pitney bowes	X	-200.00		-200.00
Total									165,301.98	-3,605.15	161,696.83



## **Report on Governance Statement Assertions & requirements**

### **Assertion 1: Financial management and preparation of accounting statements**

**We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. In order to warrant a positive response to this assertion, the following processes need to be in place and effective:**

The following need to be in place:

#### **Budgeting.**

The authority needs to prepare and approve a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year. It needs to monitor actual performance against its budget during the year, taking corrective action where necessary. A financial appraisal needs to be undertaken before the authority commences any significant project or enters into any long- term commitments.

#### **Accounting records and supporting documents.**

The authority needs to have satisfied itself that its Responsible Finance Officer(RFO) has determined a system of financial controls and discharged their duties under Regulation 4 of the Accounts and Audit Regulations 2015.

The RFO needs to have put in place effective procedures to accurately and promptly record all financial transactions and maintain up to date accounting records throughout the year, together with all necessary supporting information.

The accounting statements in Section 2 of the Annual Governance and Accountability Return need to agree to the underlying records.

**Bank reconciliation.** Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end, and reviewed by members of the authority.

#### **Investments.**

Arrangements need to be in place to ensure that the authority's funds are managed properly and that any amounts surplus to requirements are invested appropriately, in accordance with an approved strategy which needs to have regard to government's (MHCLG) statutory guidance on local government investments. If total investments are to exceed the threshold specified in MHCLG's statutory guidance at any time during a financial year, an authority needs to produce and approve an annual Investment Strategy in accordance with the MHCLG guidance.

#### **Statement of accounts.**

The authority needs to ensure that arrangements are in place to enable preparation of an accurate and timely statement of accounts in compliance with its statutory obligations and proper practices.

## **Assertion 2: Internal Control**

**We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. In order to warrant a positive response to this assertion, the following processes need to be in place and effective:**

### **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 manner in which tenders are invited. These need to be regularly reviewed, fit for purpose, and adhered to.

### **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.

Authorities need to review regularly 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.

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

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 into 'pooling' or 'sweep' arrangements whereby the bank periodically aggregates the authority's various balances via automatic transfers.

If held, corporate credit card accounts need to have defined limits and be cleared monthly by direct debit from the main bank account.

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.

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.

### **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.

**VAT.**

The authority needs to have robust arrangements in place for handling its responsibilities with regard to VAT.

**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.

**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.

**Review of effectiveness.**

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

### **Assertion 3**

#### **Compliance with laws, regulations and proper practices**

**We took all reasonable steps to assure ourselves that there are no matters of actual or potential noncompliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances. In order to warrant a positive response to this assertion, the following processes need to be in place and effective:**

##### **Acting within its powers.**

All authorities' actions are controlled by statute. Therefore, appropriate decision- making processes need to be in place to ensure that all activities undertaken fall within an authority's powers to act. In particular authorities need to have robust procedures in place to prevent any decisions or payments being made that are ultra vires, i.e. that the authority does not have the lawful power to make. The exercise of legal powers needs always to be carried out reasonably. For that reason, authorities making decisions need always to understand the power(s) they are exercising in the context of their decision making.

##### **General power of competence.**

In particular an authority seeking to exercise a general power of competence under the Localism Act 2011 needs to ensure that the power is fully understood and exercised in accordance with the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012.

##### **Regulations and proper practices.**

Procedures need to be in place to ensure that an authority's compliance with statutory regulations and applicable proper practices is regularly reviewed

and that new requirements, or changes to existing ones, are reported to members and applied. Authorities need to have particular regard to the requirements of the Accounts and Audit Regulations 2015.

##### **Actions during the year.**

An authority needs to have satisfied itself that it has not taken any decision during the year, or authorised any action, that exceeds its powers or contravenes any laws, regulations, or proper practices.



#### **Assertion 4:**

**Exercise of public rights** We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. In order to warrant a positive response to this assertion, the following processes need to be in place and effective:

##### **Exercise of public rights.**

The authority provided for the exercise of public rights set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014. Part 5 of the Accounts and Audit Regulations 2015 requires the RFO to have published, including on the authority's website or other website:

- Sections 1 and 2 of the Annual Governance and Accountability Return;
- a declaration that the status of the statement of accounts is 'unaudited'; and
- a statement that sets out details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.

##### **External Auditor's Review.**

A notice of the conclusion of the external auditor's limited assurance review of the

Annual Governance and Accountability Return, together with relevant accompanying information, was published (including on the authority's website or other website) in accordance with the requirements of Regulation 16 the Accounts and Audit Regulations 2015.

#### **Assertion 5:**

##### **Risk Management**

**We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. In order to warrant a positive response to this assertion, the following processes need to be in place and effective:**

##### **Identifying and assessing risks.**

The authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.

##### **Addressing risks.**

Having identified, assessed and recorded the risk, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.

## **Assertion 6:**

### **Internal Audit**

**We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. In order to warrant a positive response to this assertion, the following processes need to be in place and effective:**

#### **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.

## **Assertion 7:**

### **Reports from Auditors**

**We took appropriate action on all matters raised in reports from internal and external audit To warrant a positive response to this assertion, the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate**

## **Assertion 8:**

### **Significant events**

**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 smaller authority and, where appropriate have included them in the accounting statements.**

**To warrant a positive response to this assertion, the authority needs to have taken the following actions where necessary:**

#### **Significant events.**

The authority needs to have considered if any events that occurred during the financial year (or after the year-end), have consequences, or potential consequences, on the authority's finances. If any such events are identified, the authority then needs to determine whether the financial consequences need to be reflected in the statement of account.

## **Assertion 9:**

### **Trust Funds(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.** Where a local authority acts as a sole managing trustee for a trust or trusts, to warrant a positive response to this assertion the authority needs to have made sure that it has discharged all of its responsibilities with regard to the trust's finances. This needs to include financial reporting and, if required, independent examination or audit. This is notwithstanding the fact that the financial transactions of the trust do not form part of the authority's accounts and are therefore not included in the figures reported on Section 2 of its Annual Governance and Accountability Return



Jane Mills  
Town Clerk  
Town Hall  
Windmill Lane  
Northam  
Devon  
EX39 1BY

17th May 2023

Dear Jane,

**Report on Internal Audit carried out on 3 May 2023**

An audit was carried out by Kevin Rose on Wednesday 3 May 2023. This was the Year End audit following on from the Interim Internal Audit carried out on 31 October 2022.

The audit was undertaken using our standard IAC Audit Checklist, used for all Local Councils, which has 196 items. A total of 77 items were tested during this audit. Including the items tested during the Interim Internal Audit visit a total of 151 items have been checked during the financial year a further 43 items on the standard Checklist were checked and confirmed as being Not Applicable to your Council. A balance of 2 items remained unchecked at the year end. These relate to the review of lease agreements and will be reviewed at the next Interim audit visit.

Areas subject to audit were;

the payment system (Box B), risk and insurance (Box C), budget and precept setting and monitoring (Box D), income billing, collection and VAT (Box E), petty cash (Box F), payroll (Box G), assets and investments (Box H), bank reconciliations (Box I), and accounting Statements (Box J).

Of the 77 items tested during this audit a Positive response was obtained in respect of 70 tests. There were 7 Negative responses identified, details of which are set out in the attached Year End Internal Audit Observations. A detailed breakdown of our audit testing and Responses is set out in the attached Year End Internal Audit Summary.

Unfortunately it was necessary to issue a Negative response on the statutory Internal Report, and the reasons for this are set out in the my Negative Response letter, which the Council should review and which must be provided to the External Auditor when submitting the AGAR.

IAC Audit & Consultancy Ltd.  
Registered in England No 09753929 VAT Reg No 220 6715 38  
23 Westbury Road, Yarnbrook, Wiltshire, BA14 6AG  
Email: [admin@audit-iac.com](mailto:admin@audit-iac.com) Tel: 01225 775511

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,

## Annual Internal Audit Report 2022/23

EN Northam Town Council

<https://www.northamtowncouncil.gov.uk/>

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			✓
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

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

22/04/2022

31/10/2022

DD/MM/YYYY

Name of person who carried out the internal audit

Kevin Rose - IAC Audit &amp; Consultancy Ltd R

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

17/05/2023

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

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





Jane Mills  
Town Clerk  
Town Hall  
Windmill Lane  
Northam  
Devon  
EX39 1BY

17th May 2023

Dear Jane,

Further to my Internal Audit of the Council in respect of the 2022 Annual Return, I am submitting my report and observations to the Council. As you will notice from the attached Internal Audit Report it was unfortunately necessary to issue a negative response in respect of Control Objective M.

#### **Control Objective M**

*"The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)"*

#### **Reason for the negative response Control Objective M**

Regulation 14 of The Accounts and Audit Regulations (2015) sets out the requirements in respect of The Period for the Exercise of Public Rights. As you are aware, it was not possible during the internal audit to verify that the Council had properly discharged its obligations as set out in the Regulations.

The annual Internal Audit report requires that the Council evidence its compliance either by Notice on the Council website or by recording the dates for the Exercise of Public Rights in Council Minutes. Unfortunately it was not possible to confirm either of these had been done.

#### **Implications in respect of the Annual Return**

As previously advised it will be necessary for a negative response to be entered on the Internal Audit Report. In addition, the Council will also have to return a negative response in respect of Assertion 4 of the Annual Governance Statement.

It is highly likely that this issue will be subject to further query by the External Auditor and it would be helpful in that regard if the Council were to properly Minute a discussion of a review of this issue and to include an explanatory letter when submitting the Annual Return.

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In addition to the Negative Response on the Internal Audit Report we have also responded 'Not Covered' in respect of the Control Objectives K and L and we are required to explain why we have done this.

- We have responded 'Not Covered' in response to Objective K is that it is not applicable to your Council as you did not certify yourself as exempt from External Audit.
- We have responded 'Not Covered' in response to Objective L is that it is not applicable to your Council as your 'annual turnover' exceeds £25,000 and you are therefore not subject to the publication requirements of the Transparency Code.

In addition to this letter and the statutory Internal Audit Report I have also submitted our Internal Audit Observations and Summary to you by email. I would be grateful if you could bring all of these to the Councils attention in due course.

Yours sincerely,

## Northam Town Council

Interim Audit Date: 31/10/2022



## Internal Audit Summary 2022-23

Year End Audit Date 03/05/2023

(shaded Internal Control Objectives are not applicable to your Council)

Internal Control Objective		Negative Analysis					Responses				Recommendations
		Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked	
A	Appropriate accounting records have been properly kept throughout the financial year.	0	0	0	0	0	6	0	0	0	0
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	0	1	0	0	0	32	0	5	2	1
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	0	0	0	0	1	10	1	1	0	1
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	0	0	4	0	0	10	3	2	0	4
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	0	1	1	0	0	12	2	10	0	2
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	0	0	0	0	0	9	0	0	0	0
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.	0	0	0	0	0	23	0	1	0	0
H	Asset and investments registers were complete and accurate and properly maintained.	0	1	1	0	0	6	1	4	0	2
I	Periodic bank account reconciliations were properly carried out during the year.	0	0	1	0	0	12	1	3	0	1
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.	0	1	1	0	0	5	2	4	0	2
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	N/A	N/A
L	If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7	N/A	N/A



2022-23 Internal Audit Northam Town Council

Internal Control Objective		Negative Analysis					Responses				Recommendations
		Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked	
M	The authority, during the previous year (2021/22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	1	1	0	0	0	3	2	0	0	2
N	The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	1	0	0	0	0	6	1	1	0	1
O	(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee	0	2	0	0	0	3	1	2	0	2
Total		2	2	0	0	1	12	4	3	2	5

## Northam Town Council

### Financial Year 2022-23

**IAC Audit and Consultancy  
Ltd**

Audit  
date: 3 May 2023

**Year Internal Audit**  
**End Observations**

**D** *The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	The Council has reviewed any points raised by the External Auditor as required	<i>From a review of Minutes it was not possible to verify that the Council has reviewed the report of the External Auditor</i>	The Council to ensure that, on an annual basis, it formally records a review of the External Auditors report in the Minutes of the relevant meeting.	Medium	All reports go to Finance & HR Committee and the minutes are adopted at Full Council, however audit reports will now go to Full Council
2	Council has returned to IAC completed Internal Audit Observations spreadsheets from prior audit(s)	<i>The Council has not provided its response to the Internal Audit Observations from the previous audit and returned it to IAC.</i>	Council to provide its comments on the previous Internal Audit Observations.	Medium	This was sent and has now been re-sent.

3	Reserves have been subject to review by Council	<i>From a review of Minutes it was not possible to verify that the Council had undertaken a review of its Reserves during the year.</i>	On an annual basis, as part of the budget setting process, the Council should conduct a review of its Reserves to ensure that their purpose is identified and that they are adequate and not excessive.	Medium	These are done at the pre-budget Finance meeting, and special Full Council budget meeting. Will provide more detail in future.
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**H** *Asset and investments registers were complete and accurate and properly maintained.*

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Continuing existence of assets is checked on a regular basis (when was last check?)	<i>It is unclear when the Council undertook a full review to confirm the location and condition of its assets.</i>	The Council should put in place a process for the regular review and verification of its assets. Assets of a high value or which may be particularly vulnerable should be subject to verification at more frequent intervals.	Medium	These are reviewed at the Annual Meeting of the Council (AGM) but can be reviewed quarterly in future.
2	Total of Asset Register agrees to Box 9 value of Accounting Statements	<i>It was noted the the 2022 value stated on the Council's asset register did not agree to the 2021-22 Box 9 value in the accounting statements. This was due to play equipment at Westward Ho! being recorded in 2022 at the 2021 value.</i>	Council to update the 2022 value stated in the asset register to ensure it agrees to the value stated in the 2021-22 Accounting Statements.	High	This has been adjusted.

**I     Periodic bank account reconciliations were properly carried out during the year.**

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Bank reconciliations have been signed and dated as evidence of independent review (Year End)	<i>Bank reconciliations have not been signed and dated as evidence of independent review</i>	Bank reconciliations which have been subject to review should be signed and dated as evidence of this review.	Medium	These have been done quarterly by former Councillor Sargent appointed at a Finance Committee meeting previously (not sure how they were missed at previous audits).

**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.**

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Year end creditor balances are reasonable and agree to year end Trial Balance	<i>It was noted that a balance of £5,992.67 due to the Northam Burrows Charity was not recorded in the SCRIBE system at year end. This amount is the balance of income (£16,165.06) and expenditure (£10,172.39) relating to the Burrows which had been recorded in SCRIBE as income and expenditure of the Council.</i>	The Council to note that the income and expenditure relating to the Trust must not be recorded as Council income. The balance of £5,992.67 relating to the Trust monies owing as at 31st March 2023 should be paid over to the Trust.	Medium	This should not happen again, it was due to the cross-over to the charity account and the issue of Manor Passes commenced earlier than previously.

2	Audit Extended Trial Balance agrees to draft Accounting Statements	<i>Significant difficulty was experienced in agreeing the draft AGAR Accounting Statement values to the Councils SCRIBE accounting system. A major reason for this was that adjustments to change the accounts on which income and expenditure was recorded are being made as bank payments and receipts rather than as Journal Entries (these are referred to as Code Transfers in SCRIBE).</i>	<p>The Council to note that Receipts and Payments must only be recorded where there is a physical bank receipt or payment. Transfers between account codes / budget headings must not be recorded as either bank payments or bank receipts.</p> <p>If necessary the Council to seek advice from the software supplier as to how to make these entries.</p>	High	This was due to a problem with the Scribe Accounting software, which has now been sorted.
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