

PANNETT PARK | WHITBY | YO21 1RE  
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Dear Councillor,

8 July 2021

Your attendance is requested at an advisory meeting of the members of the **FINANCE POLICY & GENERAL PURPOSES COMMITTEE** to be conducted on-line, via Zoom<sup>1</sup>, on **Tuesday 13 July 2021 at 6:00pm**, the agenda for which is set out below.



Michael King  
Town Clerk

To: Councillors Mrs H Coughlan, R Dalrymple, J Harston,  
G Jackson, L Wild, Mrs N Wilson and C Winspear  
  
Councillor T Jennison (sub.)

**NOTICE OF MEETING – this meeting is held under the town council's adopted scheme of delegation as an advisory meeting for decisions delegated to the Proper Officer.**

## AGENDA

**1. APOLOGIES**

To receive apologies for inability to attend.

**2. DECLARATION OF INTERESTS**

To declare any disclosable pecuniary interests or any other interests which members may have in the following agenda items and attached planning applications and consider any dispensation requests.

**3. PUBLIC PARTICIPATION**

Standing Orders will be suspended for up to 15 minutes to allow for questions or statements about business items on the agenda, submitted by members of the public (limited to 3 mins per person).

## General Purposes & Policy

**4. NOTES OF MEETING HELD ON 25 MAY 2021**

**(page 3)**

To note the record of the advisory meeting held on 25 May and review the list of actions taken under the scheme of delegation.

**5. ACTION OUTSTANDING FROM PREVIOUS MEETINGS**

Verbal update from the Clerk on items outstanding from earlier meetings.

<sup>1</sup> Log: <https://us02web.zoom.us/j/83999338790?pwd=MnZlOQjlGlb2dKbC8xSCtYdVYvb1JlQZz09>  
Meeting ID: 839 9933 8790  
Passcode: 354514

- 6. APPROVAL OF EXPENDITURE AND INCOME (page 11)**  
To approve payments and receipts on behalf of the Council to 7 July 2021.
- 7. BUDGET MONITORING REPORT FOR THE FIRST QUARTER OF 2021/22 (page 13)**  
Comparison of actual income and expenditure against budget for the first three months of the financial year 2021/22.
- 8. CONSIDER THE INTERNAL AUDITOR'S REPORT ON THE 2020/21 ACCOUNTS (Page 17)**  
Members to review recommendations in respect of the council's medium term financial strategy and reserves.

## WHITBY TOWN COUNCIL

Notes of the advisory meeting of the members of the **Finance, Policy and General Purposes** Committee held via Zoom on Tuesday 25 May 2021 at 6:00pm.

**Present:** Councillors, H Coughlan, B Dalrymple, J Harston, G Jackson L Wild, and N Wilson.

**Also:** M King, Town Clerk.

**NOTICE OF MEETING – Public Notice of the Meeting was given in accordance with Schedule 12, paragraph 10 (2) of the Local Government Act 1972**

### 210525/001 ELECTION OF CHAIR

**MOVED** by Councillor Wilson, seconded by Councillor Coughlan and unanimously

**ADVISED** that Councillor Jackson be elected Chair of the committee for the year 2021/22.

### 210525/002 APOLOGIES FOR ABSENCE

Apologies were received from Councillor Winspear.

### 210525/003 ELECTION OF VICE-CHAIR

**MOVED** by Councillor Mrs Coughlan, seconded by Councillor Jackson and unanimously

**ADVISED** that Councillor Harston be elected Vice Chair of the committee for the year 2021/22.

### 210525/004 TO CONSIDER ACTIONS REQUIRED IN ACCORDANCE WITH TERMS OF REFERENCE AT THE FIRST COMMITTEE MEETING OF A NEW COUNCIL YEAR.

#### a) Confirmation of the accuracy of the minutes of the last meeting of the Committee held 22 April 2021

**MOVED** by Councillor Mrs Wilson, seconded by Councillor Dalrymple and unanimously

**ADVISED** that the Minutes of the Finance Policy & General Purposes Committee meeting, held 22 April 2021, be taken as read and confirmed as a correct record and signed by the Chair.

#### b) Review of the terms of reference of the Committee.

**MOVED** by Councillor Mrs Coughlan, seconded by Councillor Mrs Wilson and unanimously

**ADVISED** that the extant terms of reference of the committee be approved for 2021/22.

- c) **Review of the terms of reference of any sub-committee(s) of the Finance Policy & General Purposes Committee and appoint members as required.**  
 i. **Twinning Sub Committee.**

**MOVED** by Councillor Jackson, seconded by Councillor Harston and unanimously

**ADVISED** a) that the extant terms of reference of the Twinning Sub Committee be approved for 2021/22; and  
 b) that the members of the Twinning Sub Committee for 2021/22 be:  
 Councillors Coughlan, Dalrymple, Jackson, Jennison, Wild, Wilson and Winspear.

- ii. **Events Sub Committee.**

**MOVED** by Councillor Jackson, seconded by Councillor Harston and unanimously

**ADVISED** a) that the extant terms of reference of the Events Sub Committee be approved for 2021/22; and  
 b) that the members of the Events Sub Committee for 2021/22 be:  
 Councillors Dalrymple, Harston, Jackson, Wild, Wilson and Winspear.

- d) **Review of delegation arrangements to employees and to any sub-committee(s) of the Finance Policy & General Purposes Committee.**

**MOVED** by Councillor Mrs Coughlan, seconded by Councillor Mrs Wild and unanimously

**ADVISED** that the extant delegation arrangements to employees and sub committees be approved for 2021/22.

- e) **Review of the anticipated Committee workload for the coming year.**

**MOVED** by Councillor Jackson, seconded by Councillor Harston and unanimously

**ADVISED** that the schedule of meetings for 2021/22 be noted.

**210525/005 DECLARATION OF INTERESTS & REQUESTS FOR DISPENSATION**

None.

**210525/006 PUBLIC PARTICIPATION**

No members of the public were present.

**GENERAL PURPOSES & POLICY**

**210525/007 ACTION OUTSTANDING FROM PREVIOUS MEETING**

The Clerk provided a verbal update on the progress of resolutions from the previous meeting, which had been referred to Council and confirmed.

**MOVED** by Councillor Mrs Coughlan, seconded by Councillor Winspear and unanimously

**ADVISED** that the information be received.

**210525/008 ACTIONS DELEGATED TO FP&GP AT THE ANNUAL MEETING**

**a) Confirmation of Arrangements for Insurance Cover In Respect of all Insured Risks**

It was noted that the council and gallery were currently insured through Blackwall Green – specialist WRT the Gallery and its collection and that there was a need to look at the economics of splitting risk, particularly WRT toilets and public liability.

**MOVED** by Councillor Harston, seconded by Councillor Dalrymple and unanimously

**ADVISED** That arrangements for insurance should be reviewed and a report brought back in Sep/Oct, with a view to retender for 2022/23 and reflect in the budget build.

**b) Review of the Council's and/or Staff Subscriptions to Other Bodies**

**MOVED** by Councillor Harston, seconded by Councillor Dalrymple and unanimously

**ADVISED** That it be noted:  
 a) that Whitby Town Council is a member of the Yorkshire Local Councils Association and the National Association of Local Councils at an annual subscription of £1,486; and  
 b) that the Clerk and Deputy Clerk are members of Society of Local Council Clerks at an annual subscription of £568.

**210525/009 SCARBOROUGH CULTURAL STRATEGY CONSULTATION QUESTIONNAIRE**

Members considered a corporate response to the consultation.

**MOVED** by Councillor Mrs Coughlan, seconded by Councillor Dalrymple and unanimously

**ADVISED** That responses to the consultation be left to the discretion of individual members acting in a personal capacity.

**FINANCE**

**210525/010 APPROVAL OF EXPENDITURE**

To approve payments and receipts on behalf of the Council to 24 May (Appendix A).

**MOVED** by Councillor Dalrymple, seconded by Councillor Mrs Coughlan and unanimously

**ADVISED** that the schedule of payments and receipts up to 24 May 2021 in the sum of **£32,484.94** (in respect WTC) is approved, that the income in the sum of **£132,584.75** (in respect WTC) and the transactions associated with the Pannett Gallery are noted.



## Appendix A

**FINANCE POLICY & GENERAL PURPOSES COMMITTEE – 24 MAY 2021  
APPROVAL OF EXPENDITURE & INCOME**

**2021-22 Financial Year – WTC Expenditure**

Tn no	Gross	Heading	Invoice	Details
19	£1,808.38		01/04/21	Scarborough Borough Council - Toilets NDR (First
£1,808.38				
1	£523.50	5000/5/7		Abbey Plain Toilets
2	£515.75	5000/5/7		Pier Road Toilets
3	£53.90	5000/5/7		Ruswarp Toilets
4	£129.45	5000/5/7		Market Place Ladies Toilets
5	£86.78	5000/5/7		Market Place Gents Toilets
6	£499.00	5000/5/7		New Quay Road Toilets
18	£47.83	5000/4/6	07/04/21	Rentokil Initial UK Ltd - May Invoice
39	£6.00	5000/2/4	12/04/21	Pitney Bowes - Postage - paper invoice fee
26	£118.76	5000/4/6	15/04/21	PHS Group - Hygiene Services
13	£114.63		23/04/21	Barclaycard - April
1	£114.63	5000/2/9		Zoom Annual Subscription
34	£23.40	5000/4/6	27/04/21	Cathedral Hygiene - Supply of Hygiene Services
30	£481.50	5000/4/7	28/04/21	Lewis Hart Security Services - Mobile Patrols (April)
36	£414.07	5000/4/4	28/04/21	Scarborough Borough Council - Commercial waste
42	£370.78		28/04/21	Siemens Financial Services - Quarterly Charge
1	£267.40	5000/2/5		Lease Rental
2	£103.38	5000/2/12		Asset protection
29	£185.62	5000/4/11	30/04/21	Normans Business Solutions - Carefree Mop and
25	£78.00	5000/2/9	01/05/21	SAGE UK Ltd - Monthly Payroll Charge - May 2021
33	£4,293.98	5000/4/9	01/05/21	ADT Fire & Security PLC - Annual Maintenance CCTV
24	£123.84	5000/2/9	05/05/21	Edge It Systems Ltd - 365 Monthly Fees (April)
21	£196.80	5000/4/9	06/05/21	ADT Fire & Security PLC - Alterations to CCTV
27	£60.70	5000/4/6	07/05/21	PHS Group - Hygiene Services
41	£910.01	5000/4/1	07/05/21	ENGIE Gas Limited - Gas - May £910.01
28	£41.04	5000/4/6	08/05/21	PHS Group - Hygiene Services
37	£180.00	5000/4/11	10/05/21	Brian Oakley - Windows May
38	£438.60		10/05/21	Toye Kenning & Spencer - Civic & Ceremonial
1	£252.00	5000/3/8		Past Mayor's Jewel
2	£174.00	5000/3/6		Honorary Freeman Medal
3	£12.60	5000/2/4		Post, packing & insurance.
22	£247.20	5000/4/9	11/05/21	ADT Fire & Security PLC - Repairs to Fire System
23	£47.83	5000/4/6	11/05/21	Rentokil Initial UK Ltd - Hygiene Contract June 2021
35	£30.00	5000/3/6	11/05/21	Cllr L Wild - Reimbursement for picture frame
40	£6.00	5000/2/4	12/05/21	Pitney Bowes - Postage - paper invoice fee
31	£4,500.00	5000/5/2	18/05/21	Scarborough Borough Council - Pannett Park
32	£25.07	5000/4/12	19/05/21	Safetyshop - Bin (via Barclaycard) £25.07
20	-£1,808.38	20/05/21		Scarborough Borough Council - Toilets NDR (Refund)
1	-£523.50	5000/5/7		Abbey Plain Toilets
2	-£515.75	5000/5/7		Pier Road Toilets
3	-£53.90	5000/5/7		Ruswarp Toilets
4	-£129.45	5000/5/7		Market Place Ladies Toilets
5	-£86.78	5000/5/7		Market Place Gents Toilets
6	-£499.00	5000/5/7		New Quay Road Toilets
<b>Sub Total</b>	<b>£12,941.66</b>			
	£19,543.28			Confidential Transactions

Total £32,484.94

Income transactions - payments approval list

24 May 2021

Tn no	Gross	Heading	Invoice	Details
1007	£30.50	4000/2	06/04/21	██████ - Allotment Rent 2021-22
1008	£30.50	4000/2	08/04/21	██████ - Allotment Rent 2021-22
1010	£30.50	4000/2	08/04/21	██████ - Allotment Rent 2021-22
1009	£27.50	4000/2	09/04/21	██████ - Allotment Rent 2021-22
1011	£13.75	4000/2	15/04/21	██████ - Allotment Rent 2021-22
1012	£61.00	4000/2	15/04/21	██████ - Allotment Rent 2021-22
1013	£30.50	4000/2	16/04/21	██████ - Allotment Rent 2021-22
1014	£30.50	4000/2	22/04/21	██████ - Allotment Rent 2021-22
1015	£27.50	4000/2	26/04/21	██████ - Allotment Rent 2021-22
1016	£1,000.00	4000/18	27/04/21	BBC Home Services - Hire of Abbey Headland
1017	£27.50	4000/2	06/05/21	██████ - Allotment Rent 2021-22
1018	£111,717.50	4100	10/05/21	Scarborough Borough Council - Precept (First
1019	£10.00	4000/18	14/05/21	NYCC The Boyle & P - School - Toilet Code
1020	£1,521.12	4300	14/05/21	HM Customs & Revenue - JRS Grant (April)
1021	£18,026.38	4000/16	20/05/21	Scarborough Borough Council - Toilet NDR
<b>Total</b>	<b>£132,584.75</b>			

Pannett Gallery

Expenditure transactions

24 May 2021

Tn no	Gross	Heading	Invoice	Details
05	£6.80	5001	06/05/21	Barclays - e-payment Plan Charges
06	£53.20	5002	19/05/21	Global Payments - Card Charges
07	£7,050.36	5008	31/03/21	Azul Door Services – Sliding Door
08	£233.50	5008	18/04/21	Vinyl Signs – door etch prints
<b>Total</b>	<b>£7,343.86</b>			

Income transactions

24 May 2021

Tn no	Gross	Heading	Invoice	Details
02	£800.00	4003	26/04/21	YMT grant
03	£0.08	4001	06/05/21	Loyalty Reward
04	£9,700.00	4003	21/05/21	TMT Grant
<b>Total</b>	<b>£10,500.08</b>			



## DECISIONS RECORDED UNDER DELEGATED POWERS

## 1. FINANCE

25 May 2021

**a. Income and Expenditure**

*That the schedule of payments and receipts up to 24 May 2021 in the sum of £32,484.94 (in respect WTC) is approved, that the income in the sum of £132,584.75 (in respect WTC) and the transactions associated with the Pannett Gallery are noted (Appendix A).*

**b. Insurance**

*That arrangements for insurance should be reviewed and a report brought back to the FP&GP Committee in Sep/Oct, with a view to retender for 2022/23 and reflect in the budget build.*



## Whitby Town Council

Expenditure transactions - payments approval list – period to 7 July 2021

## 2021-22 Financial Year – WTC Expenditure

Tn no	Gross	Date	Details	Heading
71	£594.30	25/05/2021	Total Gas and Power Electricity - May	5000/4/2
51	£1,172.10	26/05/2021	Everflow Limited Water Bill - May	5001/7
54/1	£1,038.29	27/05/2021	Blackwall Green Fine Art Insurance	5000/2/12
54/2	£10,726.06	27/05/2021	Blackwall Green Basic Premium	5000/2/12
74	£23.40	27/05/2021	Cathedral Hygiene Supply of Hygiene Services	5000/4/6
75	£192.18	28/05/2021	Document Solutions Telephone & Broadband	5000/2/5
76	£6.50	07/06/2021	Barclays Bank e-payment Plan Charges - May 2021	5000/2/13
77	£73.73	10/06/2021	Pitney Bowes Postage - Leasing Fee Charges	5000/2/4
57	£78.00	16/06/2021	SAGE UK Ltd	5000/2/9
78	£729.86	21/06/2021	ENGIE Gas Limited Gas - June	5000/4/1
81	£18.22	21/06/2021	EE Limited Mobile Telephone Contract 05 2021	5000/2/5
79	£808.70	23/06/2021	Total Gas and Power Electricity - May	5000/4/2
80/1	£13.41	23/06/2021	Barclaycard Cleaning Products (Amazon)	5000/4/11
82	£6.00	25/06/2021	Pitney Bowes Postage - paper invoice fee	5000/2/4
83	£1,210.15	28/06/2021	Everflow Limited Water Bill - June	5001/7
84	£23.40	29/06/2021	Cathedral Hygiene Supply of Hygiene Services	5000/4/6
64	£192.18	30/06/2021	Document Solutions Telephone & Broadband	5000/2/5
90	£15.00	01/04/2021	YLCA - Climate Emergency Webinar - 12 Jan 21	5000/3/2
67	£1,992.73	01/05/2021	ADT Fire & Security PLC - Annual Maintenance Intruder Alarm	5000/4/9
68	£540.22	01/05/2021	ADT Fire & Security PLC - Annual Maintenance emergency Lighting	5000/4/9
69	£829.70	01/05/2021	ADT Fire & Security PLC - Annual Maintenance Fire Alarm	5000/4/9
91	£90.00	10/05/2021	Stewart Gildroy - Repairs to ceiling in passageway	5000/4/10
89	£165.47	13/05/2021	Castle Water Limited - Rebilled Market Place	5001/7
56	£169.34	27/05/2021	Edge It Systems Ltd - BitDefender Antivirus and Take Control (8 off)	5000/2/9
62	£22.91	31/05/2021	Sapphire Print Solutions - Cost per copy charges for May 2021	5000/2/2
63	£481.50	31/05/2021	Lewis Hart Security Services - Mobile Patrols (May)	5000/4/7
55	£11.85	03/06/2021	Whitby Cobbler - Key cutting	5001/1
58	£180.00	03/06/2021	2 Commune Ltd - Renew Manage & host domain - 2 years	5000/2/10
65	£12,000.00	09/06/2021	SBC - Financial Contribution East Pier Footbridge 19/20 & 20/21	5001/18
85	£47.83	09/06/2021	Rentokil Initial UK Ltd - Hygiene Contract July 2021	5000/4/6
66	£123.84	10/06/2021	Edge It Systems Ltd - 365 Monthly Fees (May)	5000/2/9
93	£85.00	16/06/2021	Richard Ponter Photography - Honorary Freeman Pictures	5000/3/6
70	£379.25	18/06/2021	PHS Group - Hygiene Supplies	5000/4/11
99	£6.50	18/06/2021	Barclays Bank - e-payment Plan Charges - June 2021	5000/2/13
94	£350.00	19/06/2021	Yorkshire Internal Audit - Final Internal Audit 2020-21	5000/2/7
86	£179.75	24/06/2021	Business Stream - Water Charges - Pannett Gallery & Museum	5000/4/3
87	£404.40	24/06/2021	Andrews Air Conditioning - Maintenance & Delta Ts (15/04) Museum	5000/4/15
88	£388.34	24/06/2021	Andrews Air Conditioning - Maintenance & Delta Ts (15/04) Gallery	5000/4/15
96	£12.00	30/06/2021	Sapphire Print Solutions - Cost per copy charges for June 2021	5000/2/2
97	£481.50	30/06/2021	Lewis Hart Security Services - Mobile Patrols (June)	5000/4/7
92	£85.20	01/07/2021	SAGE UK Ltd - SAGE 50 payroll subscription July	5000/2/9
95	£123.84	01/07/2021	Edge It Systems Ltd - 365 Monthly Fees (June)	5000/2/9
98	£212.08	01/07/2021	Grenke Leasing - Photocopier Equipment Lease Q2	5000/2/2
100	£3.31	30/06/2021	Wilf Nobel – Cabin Hook	5000/4/12
Sub	£36,288.04			
	£15,467.97		Confidential Transactions	
<b>Total</b>	<b>£51,756.01</b>			

Income transactions - payments approval list period to **7 July 2021**

<b>Tn no</b>	<b>Gross</b>	<b>Heading</b>	<b>Date</b>	<b>Details</b>
1022	£10.00	4000/18	25/05/2021	School Toilet Code
1023	£1,430.70	4000/7	01/06/2021	Whitby Lit & Phil 60% entry
1024	£15.00	4000/1	07/06/2021	██████ - Donation
1025	£472.80	4000/2	16/06/2021	██████ - Allotment Rent 2021-22
1026	£666.61	4300	17/06/2021	HMRC JRS GRANT
1027	£10.00	4000/18	18/06/2021	School Toilet Code
1028	£10.00	4000/18	01/07/2021	School Toilet Code
1029	£10.00	4000/18	05/07/2021	School Toilet Code
1030	£40.00	4000/18	06/07/2021	School Toilet Code
1031	£30.50	4000/2	06/07/2021	██████ - Allotment Rent 2021-22
1032	£4,364.40	4000/7	06/07/2021	Whitby Lit & Phil 60% entry
1033	£10.00	4000/18	06/07/2021	School Toilet Code
<b>Total</b>	<b>£7,070.01</b>			

# Financial Budget Comparison

Comparison between 01/04/21 and 30/06/21 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/21

		Budget	Actual Net	Balance	Actual (%)
<b>INCOME</b>					
<b>Whitby Town Council</b>					
11	Deposit Account Interest	£0.00	£0.49	-£0.49	
4000	Town Council Income			£0.00	
4000/1	PAG other refunds	£0.00	£0.00	£0.00	100%
4000/2	Allotments	£1,300.00	£841.05	£458.95	65%
4000/3	PPM Office Rental	£2,500.00	£0.00	£2,500.00	0%
4000/4	PPM Telephone Refunds	£0.00	£0.00	£0.00	100%
4000/5	PAG Commission	£600.00	£0.00	£600.00	0%
4000/6	Refunds Lit and Phil	£10,000.00	£0.00	£10,000.00	0%
4000/7	Art Gallery/Museum admission	£41,000.00	£1,430.70	£39,569.30	3%
4000/8	Armed Forces WP Income	£0.00	£0.00	£0.00	100%
4000/12	Christmas Lighting Refund	£0.00	£0.00	-£0.00	#DIV/0!
4000/15	Loyalty Reward	£150.00	£0.00	£150.00	0%
4000/16	Other Refunds	£0.00	£25,310.24	-£25,310.24	
4000/17	Christmas Festival	£10,000.00	£0.00	£10,000.00	0%
4000/18	Public Conveniences	£35,000.00	£1,060.00	£33,940.00	3%
4000/19	Community Donation	£6,000.00	£15.00	£5,985.00	0%
4000/20	Yorkshire Day	£0.00	£0.00	£0.00	100%
4000/21	Capital/Heritage Grants	£5,000.00	£0.00	£5,000.00	0%
4000/24	JRS Grant	£0.00	£0.00	£0.00	100%
4050	Tracker Account Interest	£0.00	£0.00	£0.00	100%
4100	Precept	£223,435.00	£111,717.50	£111,717.50	50%
4300	Job Retention Scheme Grant	£0.00	£3,916.19	-£3,916.19	
		<b>£334,985.00</b>	<b>£144,290.68</b>	<b>£190,694.32</b>	<b>43%</b>

# Financial Budget Comparison

Comparison between 01/04/21 and 30/06/21 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/21

		Budget	Actual Net	Balance	Actual (%)
<b>EXPENDITURE</b>					
<b>Whitby Town Council</b>					
<b>5000</b>	<b>Town Council Expenditure</b>				
<b>5000/2</b>	<b>Administration</b>				
5000/2/1	Stationery	£750.00	£0.00	£750.00	0%
5000/2/2	Photocopying	£1,500.00	£195.82	£1,304.18	13%
5000/2/3	Adverts	£0.00	£0.00	£0.00	
5000/2/4	Postage	£700.00	£86.94	£613.06	12%
5000/2/5	Telephones/broadband/email	£2,500.00	£760.95	£1,739.05	30%
5000/2/6	Office Equipment	£500.00	£0.00	£500.00	0%
5000/2/7	Audit	£1,800.00	£0.00	£1,800.00	0%
5000/2/8	Subscriptions	£1,800.00	£1,486.00	£314.00	83%
5000/2/9	IT Hosted Applications	£1,800.00	£741.24	£1,058.76	41%
5000/2/10	Website	£500.00	£150.00	£350.00	30%
5000/2/11	Computer Maintenance	£200.00	£0.00	£200.00	0%
5000/2/12	Insurance	£10,750.00	£11,784.74	-£1,034.74	110%
5000/2/13	Bank Charges	£300.00	£13.30	£286.70	4%
5000/2/14	Health & Safety	£400.00	£0.00	£400.00	0%
5000/2/15	Petty Cash	£0.00	£0.00	£0.00	
5000/2/16	Data Protection Annual	£35.00	£0.00	£35.00	0%
5000/2/17	HR Advisory Service	£1,800.00	£1,927.72	-£127.72	107%
5000/2/18	Training Travel expenses	£500.00	£0.00	£500.00	0%
<b>5000/2</b>	<b>Total</b>	<b>£25,835.00</b>	<b>£17,146.71</b>	<b>£8,688.29</b>	<b>66%</b>
<b>5000/3</b>	<b>Civic &amp; Councillors</b>				
5000/3/1	Mayor's Allowance	£2,000.00	£0.00	£2,000.00	0%
5000/3/2	Councillors Training	£500.00	£0.00	£500.00	0%
5000/3/3	Civic Regalia	£500.00	£0.00	£500.00	0%
5000/3/4	Election/Polls	£0.00	£0.00	£0.00	
5000/3/5	Mayoral Board	£100.00	£0.00	£100.00	0%
5000/3/6	Honorary Freeman	£200.00	£175.00	£25.00	88%
5000/3/7	Annual Report	£100.00	£0.00	£100.00	0%
5000/3/8	Plaques and Pennant Gifts	£200.00	£210.00	-£10.00	105%
5000/3/9	Hospitality	£500.00	£0.00	£500.00	0%
5000/3/10	Contingencies	£4,000.00	£0.00	£4,000.00	0%
5000/3/11	Section 137	£150.00	£232.00	-£82.00	155%
5000/3/12	Events	£6,000.00	£0.00	£6,000.00	0%
5000/3/14	Legal Costs Community Asset	£500.00	£0.00	£500.00	0%
5000/3/16	Community Event Project Manager	£2,000.00	£0.00	£2,000.00	0%
5000/3/17	Town Plan	£0.00	£0.00	£0.00	
5000/3/18	Twinning	£100.00	£0.00	£100.00	0%
5000/3/20	Yorkshire Society Subscription	£0.00	£0.00	£0.00	
<b>5000/3</b>	<b>Total</b>	<b>£16,850.00</b>	<b>£617.00</b>	<b>£16,233.00</b>	<b>4%</b>

## BUDGET MONITORING REPORT

Item 7

		Budget	Actual Net	Balance	Actual (%)
<b>5000/4</b>	<b>Building Management</b>				
5000/4/1	Gas	£9,000.00	£2,260.59	£6,739.41	25%
5000/4/2	Electricity	£5,000.00	£1,559.18	£3,440.82	31%
5000/4/3	Water Rates	£2,000.00	£123.99	£1,876.01	6%
5000/4/4	Refuse Collections	£500.00	£414.07	£85.93	83%
5000/4/5	Rates	£0.00	£0.00	£0.00	
5000/4/6	Hygiene Contracts	£1,800.00	£361.83	£1,438.17	20%
5000/4/7	Security Patrols	£5,000.00	£802.50	£4,197.50	16%
5000/4/8	Alarm Call Outs	£0.00	£0.00	£0.00	
5000/4/9	ADT Contract	£4,000.00	£6,750.53	-£2,750.53	169%
5000/4/10	Repairs and Maintenance	£7,000.00	£288.49	£6,711.51	4%
5000/4/11	Cleaning/Hygiene Supplies	£2,000.00	£689.19	£1,310.81	34%
5000/4/12	Fixtures and Fittings	£500.00	£6,090.77	-£5,590.77	1218%
5000/4/14	Maintenance Reserve	£3,000.00	£0.00	£3,000.00	0%
5000/4	Total	£39,800.00	£19,341.14	£20,458.86	49%
<b>5000</b>	<b>Total</b>	<b>£82,485.00</b>	<b>£37,104.85</b>	<b>£45,380.15</b>	<b>45%</b>
<b>5001</b>	<b>Other Services</b>				
5001/1	Allotments	£3,000.00	£9.87	£2,990.13	0%
5001/2	Modern Apprentice Contribution	£3,500.00	£4,500.00	-£1,000.00	129%
5001/3	Grants	£0.00	£0.00	£0.00	
5001/4	Christmas Lights	£12,000.00	£0.00	£12,000.00	0%
5001/5	Notice Board	£0.00	£0.00	£0.00	
5001/6	East Side Facility	£0.00	£0.00	£0.00	
5001/7	Public Conveniences	£20,000.00	£5,022.29	£14,977.71	25%
5001/8	Spital Bridge - Residents Parking	£0.00	£0.00	£0.00	
5001/9	Allotment paths & Fence	£2,000.00	£0.00	£2,000.00	0%
5001/10	Abbey / Caedmon Footpath	£1,000.00	£0.00	£1,000.00	0%
5001/11	Captain Cook Statue	£0.00	£0.00	£0.00	
5001/12	Old Town Hall Survey	£0.00	£0.00	£0.00	
5001/13	War Memorial	£250.00	£0.00	£250.00	0%
5001/14	Harbour Story Boards (R&M)	£1,500.00	£0.00	£1,500.00	0%
5001/15	Welcome to Whitby Sign (R&M)	£1,500.00	£0.00	£1,500.00	0%
5001/16	Climate Emergency Engagement	£1,000.00	£0.00	£1,000.00	0%
5001/17	Victoria Spa Well (R&M)	£5,000.00	£0.00	£5,000.00	0%
5001/18	East Pier Footbridge	£6,000.00	£12,000.00	-£6,000.00	200%
<b>5001</b>	<b>Total</b>	<b>£56,750.00</b>	<b>£21,532.16</b>	<b>£35,217.84</b>	<b>38%</b>
<b>6000</b>	<b>Staffing</b>				
6000/1	Nett Salaries	£122,000.00	£27,315.87	£94,684.13	22%
6000/2	Tax	£12,000.00	£3,730.14	£8,269.86	31%
6000/3	NI	£22,000.00	£6,351.27	£15,648.73	29%
6000/4	Staffing Contingency	£0.00	£0.00	£0.00	
6000/5	Staff Training	£750.00	£0.00	£750.00	0%
6000/6	Superannuation	£39,000.00	£10,306.27	£28,693.73	26%
<b>6000</b>	<b>Total</b>	<b>£195,750.00</b>	<b>£47,703.55</b>		
<b>Total Expenditure</b>		<b>£334,985.00</b>	<b>£106,340.56</b>		





YORKSHIRE INTERNAL AUDIT SERVICES  
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Mr M King  
Clerk to Whitby Town Council  
Pannett Park  
Whitby  
North Yorkshire  
YO21 1RE

Dear Mr King

**To the Mayor and Members of Whitby Town Council  
Internal Audit of Accounts for the Financial Year ending 31 March 2021**

I am pleased to inform you that the internal audit is complete. Appropriate tests and checks were carried out on the accounts and management arrangements to confirm that the systems of financial and other controls over the Town Council's activities and operating procedures continue to be effective. Unfortunately, no visit to the council was possible again due to the continuing effect of the pandemic on work and travel arrangements, therefore the audit has been carried out online and by discussion with the clerk. Following that I can confirm that internal controls are operating as expected and there are no matters to give cause for concern although the continuing pandemic has had significant impact on council business and significantly affected the matter raised in my previous reports. The current position is detailed in the following paragraphs.

There are no new matters to bring to members attention.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2020/21 has been completed as required.

Reserves

My report following the final audit of 2018/19 discussed the level of the Town Council's reserves which at that date were £79926, representing 22% or two to three months of 2018/19 expenditure. However, after taking account of earmarked reserves, the general revenue reserves were only £1060, less than 1% of 2018/19 expenditure. In my view this was insufficient, particularly if planned projects were overspent, expected income did not materialise or unplanned projects were taken on. The Town Council had good budgetary controls with regular monitoring, but careful monitoring needed to be maintained throughout the year for the effects of unplanned spending. Although the Town Council had a comprehensive schedule of specific reserves there was no reserves policy in place.

I recommended at that time that the Town Council determine a reserves policy taking into account and deciding upon the level of working balances required (excluding specific reserves) and any other known events before setting their precept for the coming year.

Following that the Town Council determined and approved a policy which set the level of general reserves at half the annual precept which should be sufficient for working capital needs and potential unexpected expenditure.

My review of the Town Council's balances and reserves at 31<sup>st</sup> March 2020 showed a balance of £73636 representing 17% or approximately two months of 2019/20 expenditure. Although after taking account of specific reserves, the general reserves were increased to £8633 this still only represented 2% of 2019/20 expenditure and only 4% of the 20/21 precept, not 50% as decided in the Town Council's reserves policy. The total balance figure would still only represent 33% of the precept.

I noted at the time that given the loss of income to the Town Council for summer 2020 due to the pandemic the current level of reserves may well be insufficient and recommended that the Town Council review the reserves policy at an early opportunity taking into account the 2020/21 budget and work towards building a more prudent level of reserves with a realistic timetable to achieve it.

Unfortunately, the Town Council's position has not improved. The Town Council suffered significant loss of income during 2020/21 and balances and reserves at 31 March 2021 were £21,279 representing only 9% of the 2021/22 precept, (3% if earmarked reserves are ignored) not the 50% as decided in the reserves policy as necessary. It also represents little more than one month's staff costs and after earmarked reserves are taken into account is around 1% of 2020/21 expenditure.

I am aware that reserves review and recovery plan is scheduled for the Finance and General Purposes Committee to precede the 2022/23 budget preparation.

I appreciate that 2020/21 has been a difficult and uncertain year and 2021/22 will still present financial problems.

I recommend that the Town Council carry out careful monitoring of the budget throughout the year and as part of their reserves review and budget planning process determine a prudent level of reserves and a realistic timetable to achieve this.

I would like to thank the Town Clerk for his assistance during the audit.

Yours sincerely

*Janet L Bennett*

JL Bennett

17 June 2021

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