



Farnham Town Council

Papers for External Audit

Year ending 31st March 2020

Index of documents sent to External Audit

1	Completed and approved Annual Governance and Accountability Return (AGAR) (including the Annual Internal Audit Report)
2	Copy of relevant minute showing approval of Annual Governance Statement and AGAR (C16/20)
3	Form showing dates for the provision for the exercise of public rights
4	Copy of bank reconciliation
5	Explanation of variances
6	Reconciliation between Section 2, Boxes 7 and 8
7	Except for Matter 2018-19. None
8	Copies of the relevant minutes, agenda papers and any related reports from 2019/20 to support the setting of the budget for 2020/21. <ul style="list-style-type: none"> 1) Minute C118/19 of Council 19th December 2019 2) Annex 1 to report of Strategy & Finance Working Group to Council dated 10th December 2019 3) Minutes of item 4 of Strategy & Finance Working Group dated 10th December 2019
9	Contact details form



2019-20 Audit

**Section I - Completed and approved Annual Governance and Accountability
Return**

Annual Governance and Accountability Return 2019/20 Part 3

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

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report is completed by the authority's internal auditor.
 - Sections 1 and 2 are to be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

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

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

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

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

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

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been published?	✓	
	Has the bank reconciliation as at 31 March 2020 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

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

Annual Internal Audit Report 2019/20

FARNHAM TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")</i>			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (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

Name of person who carried out the internal audit

13/11/2019

17/01/2020

11/03/2020

P R Hartley

Signature of person who carried out the internal audit

Date

19/05/2020

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

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

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

FARNHAM TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

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

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

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

14/05/2020

and recorded as minute reference:

MINUTE REFERENCE C16/20

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

Chairman

P.A. Wiles

Clerk

M. J. Wiles

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.farnham.gov.uk

Section 2 – Accounting Statements 2019/20 for

FARNHAM TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	1,434,067	1,442,290	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,064,992	1,102,922	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	318,195	475,535	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	440,735	468,386	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	10,227	40,925	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	924,002	959,571	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,442,290	1,551,865	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,557,221	1,627,893	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,061,113	2,213,916	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	34,339	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
	✓		N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

14/05/2020

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

14/05/2020

as recorded in minute reference:

C 16/20

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

P. A. W. W. S.

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

FARNHAM TOWN COUNCIL

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)



2019-20 Audit

Section 2 - Copy of relevant minute showing approval of Annual Governance Statement and AGAR (C16/20)

It was **RESOLVED** *nem con with one abstension* that:

The proposed amendments to the Farnham Project Board Terms of Reference be agreed and be accompanied by the Key Principles and Objectives document attached at Annex I for adoption by the Farnham Project Board, and be forwarded to Surrey County Council.

C16/20 **Approval of Annual Accounts 2019-20**

The Town Clerk introduced the financial year end documents that had already been circulated to all Councillors and discussed by Members of the Strategy & Finance Working Group.

These included:

- i) Draft Financial Statements for 2019/20 and earmarked reserves at 31st March 2020 at Appendix E;
- ii) 2019/20 Income and Expenditure Outturn and associated documents at Appendix F;
- iii) The final Internal Auditor's Report for the Year Ended 31 March 2020 at Appendix G;
- iv) The Annual Governance Statement (Section I of Annual Governance and Accountability Return) at Appendix H;
- v) The variances list between the 2018/19 and 2019/20 Annual Returns at Appendix I;
- vi) The Annual Governance and Accountability Return for the Year Ended 31 March 2020 at Appendix J

Council welcomed the contribution to general balances of £19,063 after receipts in advance and agreed transfers for Community Infrastructure Levy and Section 106 contributions and agreed earmarked reserves had taken place. Council noted the above expected additional income received and previously reported, had been partly offset by decisions on agreed expenditure on specific project activity during the year. The proposed adjustments to the earmarked reserves were agreed.

Council welcomed the clarity of the documents that made the end of year accounts understandable and thanked those involved in their production.

It was **RESOLVED** *nem con with two abstentions* that:

- 1) The Annual Governance Statement (Section I of the Annual Governance and Accountability Return) be approved;
 - 2) The Internal Auditor's report and officers' comments be agreed;
 - 3) The updated Asset Register be approved;
 - 4) The Report and Financial Statements for 2019/20 be adopted for signature;
 - 5) The variances list for the Annual Return be agreed;
- The Annual Governance and Accountability Return and associated papers be approved for signature and submission to the External Auditor.
-

C17/20 **Planning and Licensing Applications**

Cllr Edmonds introduced the notes of the Planning and Licensing Consultative Group meetings held on: 16th March, and 30th March, and 20th April and 4th May 2020, appendices K, L and M to the agenda.

Cllr Edmonds commented the Farnham Neighbourhood Plan was critical in delivering democratic planning but not always evident in the planning applications.

PAE



2019-20 Audit

Section 3 - Form showing dates for the provision for the exercise of public rights

CONFIRMATION OF THE DATES FOR THE PERIOD OF EXERCISE OF PUBLIC RIGHTS 2019-20

In accordance with the Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)
The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)
National Audit Office's Code of Practice 2014

The public has a right to inspect Farnham Town Council's Annual Governance and Accountability Return and supporting records and electors and their representatives have a right to ask the external auditor formal questions or raise objections to the accounts in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the council.

Name of smaller authority: **Farnham Town Council, Surrey**

On behalf of Farnham Town Council, I confirm that the dates set for the period of exercise of public rights are as follows:

Commencing on: **Monday 15th June 2020**

and ending on **Friday 24th July 2020**

This represents 30 working days inclusive and must include the first 10 working days of July 2020

Each year Farnham Town Council's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by local government electors and their representatives. For the year ended 31 March 2020, these documents will be available on reasonable notice between the hours of 10am and 4pm on application to the Town Clerk at Farnham Town Council, South Street, Farnham GU9 7RN. Telephone: 01252 712667. Email: customer.services@farnham.gov.uk.

Signed: *Iain Lynch*

Role: **Town Clerk and Responsible Financial Officer**

This form is submitted to the appointed external auditor PKF Littlejohn LLP, 1 Westferry Circus, Canary Wharf, London, E14 4HD sba@pkf-littlejohn.com along with the Annual Governance and Accountability Return and other requested documentation.



2019-20 Audit

Section 4 - Copy of Bank Reconciliation

Farnham Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2020

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2020 Current Account - 31141023	222,321.86
2	29/05/2015 MM Investment - 10245828	0.00
3	31/03/2020 MM Investment - 10613371	0.00
4	30/04/2014 MM Investment - 20631256	0.00
5	30/04/2014 MM Investment - 90678864	0.00
6	31/03/2020 MM Investment - 90678880	0.00
7	30/04/2014 MM Investment - 30599204	0.00
8	31/03/2020 Petty Cash	244.67
9	31/03/2020 Depot Petty Cash	0.00
10	31/03/2020 HSBC Commercial card	0.00
11	31/03/2020 Mayor's Charity Account	7,194.48
12	31/03/2020 Mayor's Charity Petty Cash	0.00
13	31/03/2020 Projects Cashbox	0.00
14	31/03/2015 MM Investment 20687928	0.00
15	31/03/2020 Money Market Call Account	225,365.64
		455,126.65
<u>Other Cash & Bank Balances</u>		
		0.00
	Bank balance	0.00
	CCLA Investment 0681180001PC	300,000.00
	Cambridge & Counties Deposit	234,523.72
	LA Property Fund	0.00
	MM Investment	0.00
	MM Investment 10245828	0.00
	MM Investment 15-08-13 3 month	0.00
	MM Investment 20631256	0.00
	MM Investment 20631256	0.00
	MM Investment 20687928	0.00
	MM Investment 20762903	150,000.00
	MM Investment 20762911	0.00
	MM Investment 20776408	0.00
	MM Investment 30599204	0.00
	MM Investment 40698210	0.00
	MM Investment 50777870	0.00
	MM Investment 70711586	0.00
	MM Investment 70732087	0.00
	MM Investment 90678864	100,000.00
	MM Investment 90700304 old	0.00
	MM Investments 00775339	300,000.00
	Nationwide 90130536	101,563.10
		1,186,086.82
		1,641,213.47

Farnham Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2020

		<u>Account Description</u>	<u>Balance</u>
<u>Unpresented Payments</u>			
1	07/08/2019	200661	80.02
1	15/01/2020	200700	280.00
1	26/02/2020	200724	117.00
1	18/03/2020	200725	43.20
1	18/03/2020	200726	23.39
1	31/03/2020	200727	500.00
1	31/03/2020	200728	11,399.58
1	31/03/2020	200729	9,234.00
			21,677.19
			1,619,536.28
<u>Receipts not on Bank Statement</u>			
1	18/03/2019	Match	0.00
1	27/03/2020		4,327.00
1	31/03/2020		4,030.00
			8,357.00
Closing Balance			1,627,893.28
<u>All Cash & Bank Accounts</u>			
1		Current Bank A/c 31141023	209,001.67
2		MM Investment 10245828 Use 231	0.00
3		MM Investment 10613371	0.00
4		MM Investment 20631256	0.00
5		MM Investment 90678864 Use 230	0.00
6		MM Investment 90610453	0.00
7		MM Investment 30599204	0.00
8		Petty Cash	244.67
9		Depot Petty Cash	0.00
10		HSBC Commercial Card	0.00
11		Mayor's Charity A/C 51735365	7,194.48
12		Mayor's Charity Petty Cash	0.00
13		Projects Cashbox	0.00
14		MM Investment 20687928	0.00
15		MM Call 90700304	225,365.64
		Other Cash & Bank Balances	1,186,086.82
		Total Cash & Bank Balances	1,627,893.28



2019-20 Audit

Section 5 – Explanation of variances for boxes 2 to 6 and 9 & 10 on the Accounting Statements 2019/20

Farnham Town Council

Explanation of Variance between 18-19 and 19-20 for Annual Return 19-20 Boxes 2 to 6 and 9 & 10

Box number	Description	2018-19 value	2019-20 value	Change over prior year	% change over prior year	Explanation if variance greater than 15% and £200
2	Precept	£1,064,992	£1,102,922	£37,930	3.6%	N/A
3	Total income and receipts	£318,195	£475,535	£157,340	49.4%	Detail below.
4	Staff costs	£440,735	£468,386	£27,651	6.3%	N/A
5	PWLB	£10,227	£40,925	£30,698	300.2%	Repayment of PWLB loan balance in full
6	All other expenditure	£924,002	£959,571	£35,569	3.8%	
9	Total fixed assets	£2,061,113	£2,213,916	£152,803	7.4%	
10	Total borrowings	£37,913	£0	-£37,913	-100.0%	Repayment of PWLB loan balance in full

3	Other income variances over 2018-19	% change below 15% threshold
	Increase in dividends and interest	7,451
	Increased s106 contributions received	71,061
	CIL receipts	2,169
	Increase in grants income (craft town)	47,500
	Increase in cemetery income	3,430
	Increase in rental income from Chapel	2,400
	Open spaces income new this year	21,914
	Other net changes	1%
		1,415
		157,340

7	Balances carried forward	
	General Fund at 31st March 2020	518,353
	<u>Earmarked Reserves at 31st March 2020</u>	
	To cover Election and By-election costs. WBC invoices after an election.	35,000
	Election and by-election fund	
	Legal expense fund	30,000
	To cover unforeseen legal costs	
	New equipment	50,000
	Planned equipment upgrades including vehicles.	
	Wrecclesham Community Centre	35,000
	Provision unforeseen expenditure.	
	Bus shelters and street furniture	20,000
	Infrastructure to be developed/replaced.	
	SCC Bus shelter Refurbishment	8,000
	Committed sum from Surrey County Council for bus shelter refurbishment	
	Gostrey Meadow and public space enhancement	65,000
	Includes lighting/ power upgrades and bandstand	
	Additional CCTV equipment	50,000
	To fund programmed investment	
	Environment	50,000
	Provision for air quality and other initiatives	
	Cemetery chapels	160,000
	Major repairs are required to the chapels	
	Cemetery enhancements	40,000
	Programme of works to footpaths and memorials	
	IT investment	15,000
	To fund required investment/upgrade	
	Tourism Development	10,000
	To fund improved services	
	Upgrade to improve public conveniences including	
	Public conveniences	110,000
	Gostrey Meadow	
	Town Hall	100,000
	Unforeseen/emergency repairs provision	
	Council Chamber	20,000
	Replacement furniture and equipment	
	Christmas lights	40,000
	To fund the purchase of future Christmas lights	
	Covid-19	25,000
	To fund community support	
	Craft City	20,000
	To fund craft city activities	
	Wrecclesham Landscaping s106	3,931
	Balance of s106 receipt not yet spent	
	Wrecclesham Gateway s106	2,268
	Balance of s106 receipt not yet spent	
	West Street Railings s106	27,143
	Balance of s106 receipt not yet spent	
	CIL	2,169
	CIL money received but not yet spent	
	This comprises capital receipts arising from the disposal of fixed assets less expenditure on new capital items	115,000
	Capital receipts	
	Total Earmarked reserves	1,033,511



2019-20 Audit

Section 6 – Reconciliation between Section 2, Boxes 7 and 8

Farnham Town Council

Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2020

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
Total Reserves		<u>1,442,290.24</u>	<u>1,551,865.40</u>
100	Debtors	12,347.97	22,981.28
105	VAT Control A/c	36,149.91	41,978.80
120	Sundry debtors	1,000.00	2,000.00
Less Total Debtors		<u>49,497.88</u>	<u>66,960.08</u>
500	Creditors	2,420.40	14,025.93
501	Commercial Card Balance	2,249.86	7,036.04
510	Accruals	62,781.03	81,464.68
525	PAYE/NI Creditor	7,611.76	8,144.29
550	Bandstand Deposits	400.00	200.00
560	Receipts In Advance	82,492.50	25,133.65
571	Mayor's Charity 2018/19	6,472.90	0.00
572	Mayor's Charity 2019/20	0.00	6,983.37
Plus Total Creditors		<u>164,428.45</u>	<u>142,987.96</u>
Equals Total Cash and Bank Accounts		<u>1,557,220.81</u>	<u>1,627,893.28</u>
200	Current Bank A/c 31141023	218,591.73	209,001.67
219	MM Call 90700304	100,869.02	225,365.64
230	MM Investment 90678864	100,000.00	100,000.00
231	MM Investment 10245828	200,000.00	0.00
236	CCLA Investment 0681180001PC	200,000.00	300,000.00
240	Cambridge & Counties Deposit	231,279.45	234,523.72
243	MM Investment 20762903	200,000.00	150,000.00
246	MM Investments 00775339	0.00	300,000.00
248	MM Investment 50777870	200,000.00	0.00
249	Nationwide 90130536	100,455.07	101,563.10
250	Petty Cash	300.00	244.67
252	Projects Cashbox	61.10	0.00
270	Mayor's Charity A/C 51735365	4,380.98	7,194.48
271	Mayor's Charity Petty Cash	1,283.46	0.00
Total Cash and Bank Accounts		<u>1,557,220.81</u>	<u>1,627,893.28</u>



2019-20 Audit

Section 7 - Except for Matter 2018-19.

NONE



2019-20 Audit

Section 8 Budget papers

Copies of the relevant minutes, agenda papers and any related reports from 2019/20 to support the setting of the budget for 2020/21.

- 1) Minute C118/19 of Council 19th December 2019
- 2) Annex 1 to report of Strategy & Finance Working Group to Council dated 10th December 2019
- 3) Minutes of item 4 of Strategy & Finance Working Group dated 10th December 2019

C113/19 Disclosures of Interest

In addition to the standard declarations by dual or triple hatted Councillors, Cllr Merryweather declared a disclosable pecuniary interest on agenda item 7 point 7, re Waverley Borough Council Asset Transfers to Farnham Town Council, arising from his position as WBC Portfolio Holder for Finance, Assets and Commercial Services.

C114/19 Minutes

The minutes of the Farnham Town Council meeting held on 7th November were agreed to be signed as a correct record.

C115/19 Questions and Statements by the Public

There were no questions or statements from the public.

C116/19 Town Mayor's Announcements

Cllr Attfield reported that Mayor's diary had continued to be busy with appointments that included a number of Remembrance services, a Britain In Bloom Celebration reception for volunteers, school christmas fayres, Christmas lights switch-ons and musical concerts. The Town Council's Christmas Market had been a great success and the Civic Candlelit Carol Service with the Farnham Youth Choir had been wonderful.

C117/19 Questions by Members

There were no questions by members in accordance with Standing Order 9.

C118/19 Notes of the Strategy & Finance Working Group held on 10th December 2019

Cllr Neale introduced the notes of the Strategy & Finance Working Group at Appendix B to the agenda.

The Working Group had given detailed consideration to the draft budget which had been drawn up based on a review of expenditure in 2019/20 and on the 2018/19 outturn. The budget included fees and charges broadly based on 2019/20 levels, given the continuing uncertainty in the economic climate and it was noted that allotment rents would be increasing to £60 in 2021. The budget included a sum for taking on transferred property on a freehold basis rather than a leasehold basis. Provision had been made for meeting some of the climate emergency challenges with the Community Initiatives Fund incorporating environmental projects. It was noted that the budget had been constrained as a result of efficiencies and because there were some earmarked reserves for some of the activity proposed.

Cllr Neale advised that the draft budget had therefore come out at £1,400,327 which after a small rise in the number of Band D properties meant there would be a shortfall in income of some £27,693. How this would be met (whether from reserves, precept or additional fees and charges) would be determined at the January meeting.

It was RESOLVED *nem con*:

- 1) To agree the budget report and that the budget for 2020/21 be set at £1,400,327.**
 - 2) The standard Allotment Fee be increased to £60 with effect from 1st January 2021**
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FARNHAM TOWN COUNCIL

Minutes Council

Time and date

7.00 pm on Thursday 19th December, 2019

Place

Council Chamber - Town Council Offices

Councillors

Councillor David Attfield
Councillor Roger Blishen
Councillor Carole Cockburn
Councillor Sally Dickson,
Councillor Paula Dunsmore
Councillor Alan Earwaker
Councillor Michaela Gray
Councillor Andy MacLeod
Councillor Michaela Martin
Councillor Mark Merryweather
Councillor Kika Mirylees
Councillor John Neale

Apologies for absence

Pat Evans (Mayor), David Beaman, Brian Edmonds, Alan Earwaker (late arrival), John "Scotty" Fraser, George Hesse, and John Ward

Officers Present:

Iain Lynch, Town Clerk
Sara Jones (Assistant Town Clerk- Interim)
Jenny de Quervain, Civic administrator

There was one member of the public and no members of the press in attendance.

Prior to the meeting, prayers were led by Revd Jane Walker, Farnham Area Dean.

C111/19 Election of Chairman

In the absence of the Mayor due to illness and the Deputy Mayor on a Civic appointment, Cllr Attfield was agreed as Chair of the meeting.

C112/19 Apologies

Apologies were received from Cllrs Pat Evans (Mayor), David Beaman, Brian Edmonds, Alan Earwaker, John "Scotty" Fraser, George Hesse, and John Ward

PAZ



FARNHAM TOWN COUNCIL

Annex I

Report Council

Date: 10th December 2019

Budget and precept strategy for 2020/21

Introduction

An initial budget for 2020/21 is attached at Annex 1, with notes explaining key points or changes in the draft budget attached at Annex 2.

In 2019/20 Farnham's tax was 17102.9. This number has increased to 17,341.2 based on a 99% collection rate (equivalent to an income of £15,368 based on the 2019/20 precept of £64.49) with a Band D total of £1.118,334.

Waverley has also confirmed that it expects to continue the Local Parish Council Tax Support funding (£9,100 for Farnham) in the coming year and is tapering out the scheme over the next three years to zero in 2023/24. To put it in context, because of the introduction of the new Council Tax Scheme Farnham Town Council loses income from a reduced tax base of over 1000 band D dwellings worth in excess of £67,000 per annum

The draft budget has been drawn up based on a review of expenditure in 2019/20 and on the 2018/19 outturn. The budget includes fees and charges broadly based on 2019/20 levels, given the continuing uncertainty in the economic climate, as set out at Appendix C to this agenda.

The overall salary costs are based on the assumption that the full staffing establishment is employed and that all staff are at the top of their grades with a vacancy factor and grade 'lag' built in (there is a 'cost discount' of approximately £60,000). The budget level includes a potential provision for a cost of living increase for 2020/21 once the national settlement is determined, and an additional member of staff to reflect the land management responsibilities taken on from Waverley Borough Council.

The management of vacancies as a result of natural staff turnover has again enabled contracted staff to be funded from within the global salaries budget. Reduced provision is made now the bulk of the work on the Neighbourhood Plan has concluded but some resource is allocated to contribute from a Farnham perspective to the Waverley Local Plan Part 2.

As the Town Council is now taking on additional land on a freehold basis the anticipated tapering grant over four years for the leasehold transfers proposal has been removed. There remains an increased sum towards the refurbishment of public conveniences delayed as a result of the deferred discussions on the land transfers. Additional income has been included for

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investments, dividends, rent, ticket sales, sponsorship and cemeteries based on current year's experience.

Members have previously discussed the potential impact of pressures on the budgets of principal authorities and the increasing likelihood that there may be a need to further top up or take on services such as street cleansing and litter collection to meet the aspirations of the local community. In 2020/21 the pressures faced by Surrey County Council and Waverley Borough Council continue to increase and some of these impacts are expected to be felt by the Town Council in the coming year to ensure the needs and aspirations of Farnham's residents can continue to be met. The draft budget again retains a sum for investment that might be needed to take on devolved or transferred services. The Localism - New Initiatives budget (Account Code 175). This code could potentially also be used for new environmental initiatives as a result of the Council's decision to progress issues to address the Climate Change emergency and the description has been changed to reflect this. Members will wish to consider whether the amount provisioned is the appropriate level of funding for this.

The Government has again indicated that there is currently no intention to put a restriction on the level of increase in a precept (or band D council tax rise) for town and parish councils (the capping principle) as long as the sector is prudent. This is expected to be confirmed when the Local Government Finance Settlement is published but this has been delayed by the December General Election. Inflation at October 2019 was running at 1.5% (Consumer Price Inflation) down from 1.7% in September and 2.1% by the RPI (Retail Price Index).

A 1% increase in precept would bring just over £11,000 of additional income for Farnham Town Council at a cost of approximately 65p per band D dwelling per annum.

At the coming Council meeting, Farnham Town Council will set its draft budget and in January will then agree the level of precept to deliver its services. The level of precept, which is divided by all the Band D properties to find the Band D level of council tax may be supported by the use of reserves or any changes in the income targets set by Council.

The draft budget attached at Annex 2 (by code) is £1,400,327, (£1,362,152 in 2019/20) with draft discretionary income of £254,300 and (assuming no precept increase) a total income of £1,372,634 meaning a shortfall of income at this stage of £27,693. If funded by Council tax this would equate to £1.60 per annum (3.1p per week) per band D property. This could potentially represent a Band D increase of 2.48%. Annex 1 sets out a summary by Working Groups.

There are a number of options within the budget to adjust spending or income targets, and members views on the way forward are sought. The budget notes (at Annex 3) draw attention to some areas which help members understand how the budget is drawn up. There were no significant issues arising from the Strategy away day in October to be reflected in the coming budget.

Recommendation

Council is recommended to approve the draft budget if no further changes are required.

	<u>2018-19</u>		<u>2019-20</u>			<u>2020-21</u>	
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed
<u>Strategy & Finance</u>							
<u>100 Professional Services & Admin</u>							
Total Income	0	416	0	0	0	0	0
Overhead Expenditure	101,350	95,562	93,700	48,026	0	0	0
Movement to/(from) Gen Reserve	<u>(101,350)</u>	<u>(95,146)</u>	<u>(93,700)</u>	<u>(48,026)</u>	<u>0</u>		<u>94,000</u>
							<u>(94,000)</u>
<u>110 Governance & Democratic</u>							
Total Income	0	2,320	0	0	0	0	0
Overhead Expenditure	156,250	116,869	160,100	108,645	0	86	0
Movement to/(from) Gen Reserve	<u>(156,250)</u>	<u>(114,549)</u>	<u>(160,100)</u>	<u>(108,645)</u>	<u>0</u>		<u>163,200</u>
							<u>(163,200)</u>
<u>120 Office & Customer Services</u>							
Total Income	0	455	0	1,328	0	0	0
Overhead Expenditure	102,050	106,439	102,050	70,020	0	0	0
Movement to/(from) Gen Reserve	<u>(102,050)</u>	<u>(105,984)</u>	<u>(102,050)</u>	<u>(68,692)</u>	<u>0</u>		<u>103,950</u>
							<u>(103,950)</u>
<u>130 Grants</u>							
Overhead Expenditure	72,000	72,023	72,000	69,981	0	0	0
Movement to/(from) Gen Reserve	<u>(72,000)</u>	<u>(72,023)</u>	<u>(72,000)</u>	<u>(69,981)</u>	<u>0</u>		<u>72,000</u>
							<u>(72,000)</u>
<u>140 Planning</u>							
Overhead Expenditure	36,700	34,550	36,700	22,604	0	0	0
Movement to/(from) Gen Reserve	<u>(36,700)</u>	<u>(34,550)</u>	<u>(36,700)</u>	<u>(22,604)</u>	<u>0</u>		<u>37,700</u>
							<u>(37,700)</u>

Farnham Town Council

Annual Budget - By Committee

Note: Draft Budget 2020/21

	<u>2018-19</u>		<u>2019-20</u>			<u>2020-21</u>	
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed
<u>141 Elections</u>							
Overhead Expenditure	5,000	3,773	39,000	0	0	0	5,000
Movement to/(from) Gen Reserve	<u>(5,000)</u>	<u>(3,773)</u>	<u>(39,000)</u>	<u>0</u>	<u>0</u>		<u>(5,000)</u>
<u>142 Neighbourhood Plan</u>							
Overhead Expenditure	41,500	58,347	36,500	21,983	0	0	19,000
Movement to/(from) Gen Reserve	<u>(41,500)</u>	<u>(58,347)</u>	<u>(36,500)</u>	<u>(21,983)</u>	<u>0</u>		<u>(19,000)</u>
<u>145 Publicity</u>							
Overhead Expenditure	0	50	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>(50)</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
<u>150 Other Operating Income/Costs</u>							
Total Income	1,086,252	1,096,357	1,125,052	1,128,071	0	0	1,143,934
Overhead Expenditure	18,227	160,349	10,227	10,227	0	0	10,227
Movement to/(from) Gen Reserve	<u>1,068,025</u>	<u>936,009</u>	<u>1,114,825</u>	<u>1,117,844</u>	<u>0</u>		<u>1,133,707</u>
<u>160 Wrecclesham Community Centre</u>							
Total Income	5,500	6,250	5,500	7,056	0	0	5,500
Overhead Expenditure	5,500	2,314	5,500	4,590	0	0	5,700
Movement to/(from) Gen Reserve	<u>0</u>	<u>3,936</u>	<u>0</u>	<u>2,466</u>	<u>0</u>		<u>(200)</u>
<u>170 Community Development</u>							
Total Income	0	0	0	250	0	0	0

Continued on next page

	<u>2018-19</u>		<u>2019-20</u>				<u>2020-21</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
	22,000	24,996	23,000	24,108	0	0	26,500	0	0
	<u>(22,000)</u>	<u>(24,996)</u>	<u>(23,000)</u>	<u>(23,858)</u>	<u>0</u>		<u>(26,500)</u>		
<u>171</u>									
	8,300	9,941	20,800	4,305	0	0	20,800	0	0
	<u>(8,300)</u>	<u>(9,941)</u>	<u>(20,800)</u>	<u>(4,305)</u>	<u>0</u>		<u>(20,800)</u>		
<u>175</u>									
	0	0	0	2,000	0	0	0	0	0
	55,000	34,971	55,000	5,080	0	2,980	55,000	0	0
	<u>(55,000)</u>	<u>(34,971)</u>	<u>(55,000)</u>	<u>(7,080)</u>	<u>0</u>		<u>(55,000)</u>		
<u>199</u>									
	0	0	0	1,488	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,488)</u>	<u>0</u>		<u>0</u>		
<u>905</u>									
	0	281	0	38,000	0	0	0	0	0
	0	22,729	0	18,986	0	0	0	0	0
	<u>0</u>	<u>(22,448)</u>	<u>0</u>	<u>19,014</u>	<u>0</u>		<u>0</u>		
<u>910</u>									
	0	0	0	1,563	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,562</u>	<u>0</u>		<u>0</u>		

Farnham Town Council

Annual Budget - By Committee

Note: Draft Budget 2020/21

950	Community Infrastructure Levy	<u>2018-19</u>		<u>2019-20</u>			<u>2020-21</u>			
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
	Total Income	0	0	0	2,117	0	0	0	0	0
	Overhead Expenditure	0	0	0	0	0	0	10,000	0	0
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,117</u>	<u>0</u>		<u>(10,000)</u>		
	Strategy & Finance - Income	1,091,752	1,106,080	1,130,552	1,178,385	0	0	1,149,434	0	0
	Expenditure	623,877	742,912	654,577	412,041	0	3,066	623,077	0	0
	Movement to/(from) Gen Reserve	<u>467,875</u>	<u>363,168</u>	<u>475,975</u>	<u>766,345</u>	<u>0</u>		<u>526,357</u>		

Farnham Town Council
Annual Budget - By Committee
Note: Draft Budget 2020/21

	<u>2018-19</u>		<u>2019-20</u>				<u>2020-21</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Community Enhancement</u>									
<u>200</u> <u>Grounds Services</u>									
Total Income	0	8,269	0	0	0	0	0	0	0
Overhead Expenditure	52,850	59,468	71,200	56,021	0	9,789	110,250	0	0
Movement to/(from) Gen Reserve	<u>(52,850)</u>	<u>(51,199)</u>	<u>(71,200)</u>	<u>(56,021)</u>	<u>0</u>		<u>(110,250)</u>		
<u>201</u> <u>Highways</u>									
Total Income	0	5,793	0	10,160	0	0	0	0	0
Overhead Expenditure	10,000	6,589	10,000	300	0	0	9,000	0	0
Movement to/(from) Gen Reserve	<u>(10,000)</u>	<u>(796)</u>	<u>(10,000)</u>	<u>9,860</u>	<u>0</u>		<u>(9,000)</u>		
<u>205</u> <u>War Memorial</u>									
Overhead Expenditure	7,000	7,915	5,000	0	0	0	5,000	0	0
Movement to/(from) Gen Reserve	<u>(7,000)</u>	<u>(7,915)</u>	<u>(5,000)</u>	<u>0</u>	<u>0</u>		<u>(5,000)</u>		
<u>210</u> <u>Farnham In Bloom</u>									
Total Income	24,000	22,450	24,000	25,287	0	0	23,000	0	0
Overhead Expenditure	105,900	109,701	105,900	66,362	0	1,758	110,400	0	0
Movement to/(from) Gen Reserve	<u>(81,900)</u>	<u>(87,251)</u>	<u>(81,900)</u>	<u>(41,075)</u>	<u>0</u>		<u>(87,400)</u>		
<u>220</u> <u>Other Open Spaces</u>									
Total Income	0	50	22,000	100	0	0	1,000	0	0
Overhead Expenditure	2,000	9,833	17,000	0	0	0	27,000	0	0

	<u>2018-19</u>		<u>2019-20</u>			<u>2020-21</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	Carried Forward
Movement to/(from) Gen Reserve	(2,000)	(9,783)	5,000	100	0		(26,000)	
<u>225</u> <u>Gostrey Meadow</u>								
Overhead Expenditure	0	0	0	0	0	0	15,000	0
Movement to/(from) Gen Reserve	0	0	0	0	0		(15,000)	
<u>240</u> <u>Allotments</u>								
Total Income	16,500	15,881	17,000	17,402	0	0	17,200	0
Overhead Expenditure	18,150	17,964	18,100	11,510	0	0	18,450	0
Movement to/(from) Gen Reserve	(1,650)	(2,082)	(1,100)	5,892	0		(1,250)	
<u>250</u> <u>Public Conveniences</u>								
Total Income	0	35	0	35	0	0	0	0
Overhead Expenditure	79,500	38,553	96,500	21,148	0	0	84,200	0
Movement to/(from) Gen Reserve	(79,500)	(38,518)	(96,500)	(21,113)	0		(84,200)	
<u>260</u> <u>Town Centre & Rural Dev</u>								
Total Income	6,000	7,461	6,000	2,720	0	0	7,000	0
Overhead Expenditure	18,500	9,894	18,500	4,163	0	0	19,500	0
Movement to/(from) Gen Reserve	(12,500)	(2,433)	(12,500)	(1,443)	0		(12,500)	
<u>904</u> <u>Victoria Garden</u>								
Overhead Expenditure	0	0	0	5,333	0	0	0	0
Movement to/(from) Gen Reserve	0	0	0	(5,333)	0		0	

	<u>2018-19</u>		<u>2019-20</u>				<u>2020-21</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Community Enhancement - Income	46,500	59,939	69,000	55,704	0	0	48,200	0	0
Expenditure	293,900	259,916	342,200	164,837	0	11,546	398,800	0	0
Movement to/(from) Gen Reserve	<u>(247,400)</u>	<u>(199,977)</u>	<u>(273,200)</u>	<u>(109,134)</u>	<u>0</u>		<u>(350,600)</u>		

Farnham Town Council
Annual Budget - By Committee
Note: Draft Budget 2020/21

	<u>2018-19</u>		<u>2019-20</u>			<u>2020-21</u>	
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed
<u>Tourism & Events</u>							
<u>300</u> <u>Tourism</u>							
Total Income	0	8,165	0	3,130	0	0	5,000
Overhead Expenditure	36,625	34,793	35,925	22,196	0	569	35,750
Movement to/(from) Gen Reserve	<u>(36,625)</u>	<u>(26,628)</u>	<u>(35,925)</u>	<u>(19,066)</u>	<u>0</u>		<u>(30,750)</u>
<u>301</u> <u>Hidden Heritage Project</u>							
Total Income	0	0	0	10,900	0	0	0
Overhead Expenditure	0	0	0	9,076	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,824</u>	<u>0</u>		<u>0</u>
<u>310</u> <u>Events</u>							
Total Income	0	2,346	0	2,967	0	0	1,000
Overhead Expenditure	62,550	41,892	49,050	15,160	0	0	48,850
Movement to/(from) Gen Reserve	<u>(62,550)</u>	<u>(39,546)</u>	<u>(49,050)</u>	<u>(12,194)</u>	<u>0</u>		<u>(47,850)</u>
<u>311</u> <u>Picnic in the Park</u>							
Total Income	1,650	1,495	1,650	2,537	0	0	1,500
Overhead Expenditure	4,650	5,564	6,190	5,549	0	1,125	7,650
Movement to/(from) Gen Reserve	<u>(3,000)</u>	<u>(4,069)</u>	<u>(4,540)</u>	<u>(3,012)</u>	<u>0</u>		<u>(6,150)</u>
<u>312</u> <u>Food Festival</u>							
Total Income	14,500	23,497	17,500	23,908	0	0	20,000

	<u>2018-19</u>		<u>2019-20</u>				<u>2020-21</u>			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward	
313	Overhead Expenditure	19,650	20,211	23,500	16,988	0	300	24,500	0	0
	Movement to/(from) Gen Reserve	<u>(5,150)</u>	<u>3,285</u>	<u>(6,000)</u>	<u>6,920</u>	<u>0</u>		<u>(4,500)</u>		
	<u>Music in the Meadow</u>									
	Total Income	4,750	5,600	4,750	1,683	0	0	2,500	0	0
314	Overhead Expenditure	9,300	8,810	10,725	5,429	0	75	10,500	0	0
	Movement to/(from) Gen Reserve	<u>(4,550)</u>	<u>(3,210)</u>	<u>(5,975)</u>	<u>(3,746)</u>	<u>0</u>		<u>(8,000)</u>		
	<u>Christmas Switch-on</u>									
	Total Income	3,650	3,285	3,650	4,006	0	0	4,000	0	0
315	Overhead Expenditure	9,800	9,284	11,925	9,349	0	300	13,300	0	0
	Movement to/(from) Gen Reserve	<u>(6,150)</u>	<u>(5,999)</u>	<u>(8,275)</u>	<u>(5,343)</u>	<u>0</u>		<u>(9,300)</u>		
	<u>Heritage Open Days</u>									
	Overhead Expenditure	1,500	2,162	1,500	1,362	0	40	1,500	0	0
316	Movement to/(from) Gen Reserve	<u>(1,500)</u>	<u>(2,162)</u>	<u>(1,500)</u>	<u>(1,362)</u>	<u>0</u>		<u>(1,500)</u>		
	<u>Christmas Market</u>									
	Total Income	16,950	30,020	21,150	23,832	0	0	21,750	0	0
	Overhead Expenditure	10,000	16,005	15,350	6,636	0	300	15,350	0	0
317	Movement to/(from) Gen Reserve	<u>6,950</u>	<u>14,015</u>	<u>5,800</u>	<u>17,195</u>	<u>0</u>		<u>6,400</u>		
	<u>Spring Festival</u>									
	Total Income	1,900	3,764	1,900	2,779	0	0	1,750	0	0

Farnham Town Council
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	<u>2018-19</u>		<u>2019-20</u>				<u>2020-21</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure	4,250	3,930	5,220	3,194	0	0	5,100	0	0
Movement to/(from) Gen Reserve	<u>(2,350)</u>	<u>(166)</u>	<u>(3,320)</u>	<u>(415)</u>	<u>0</u>		<u>(3,350)</u>		
<u>318</u> <u>Gin Festival</u>									
Total Income	7,500	21,499	16,000	23,988	0	0	19,500	0	0
Overhead Expenditure	10,250	17,837	14,040	6,860	0	4,010	17,150	0	0
Movement to/(from) Gen Reserve	<u>(2,750)</u>	<u>3,662</u>	<u>1,960</u>	<u>17,128</u>	<u>0</u>		<u>2,350</u>		
<u>319</u> <u>Walking Festival</u>									
Total Income	0	0	0	0	0	0	1,500	0	0
Overhead Expenditure	0	0	0	0	0	0	2,000	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>(500)</u>		
<u>320</u> <u>Farmers' Market</u>									
Total Income	16,600	16,386	15,000	11,071	0	0	13,000	0	0
Overhead Expenditure	20,750	13,205	20,600	9,072	0	0	20,200	0	0
Movement to/(from) Gen Reserve	<u>(4,150)</u>	<u>3,182</u>	<u>(5,600)</u>	<u>1,999</u>	<u>0</u>		<u>(7,200)</u>		
<u>330</u> <u>Christmas Lights</u>									
Total Income	1,000	1,100	1,000	1,000	0	0	500	0	0
Overhead Expenditure	44,500	49,941	44,500	26,852	0	4,287	44,500	0	0
Movement to/(from) Gen Reserve	<u>(43,500)</u>	<u>(48,841)</u>	<u>(43,500)</u>	<u>(25,852)</u>	<u>0</u>		<u>(44,000)</u>		
<u>350</u> <u>Craft Town/Craft City</u>									

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Farnham Town Council

Annual Budget - By Committee

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	<u>2018-19</u>		<u>2019-20</u>				<u>2020-21</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure	0	0	0	1,610	0	0	1,500	0	0
Movement to/(from) Gen Reserve	0	0	0	(1,610)	0		(1,500)		
<u>906</u> <u>Craft Town 2019</u>									
Total Income	0	0	0	40,000	0	0	0	0	0
Overhead Expenditure	0	0	0	20,021	0	0	0	0	0
Movement to/(from) Gen Reserve	0	0	0	19,979	0		0		
Tourism & Events - Income	68,500	117,158	82,600	151,801	0	0	92,000	0	0
Expenditure	233,825	223,635	238,525	159,356	0	11,006	247,850	0	0
Movement to/(from) Gen Reserve	(165,325)	(106,477)	(155,925)	(7,554)	0		(155,850)		

Farnham Town Council

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<u>2018-19</u>			<u>2019-20</u>			<u>2020-21</u>			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Cemeteries</u>									
<u>400 Cemeteries</u>									
Total Income	71,700	100,011	80,000	97,687	0	0	83,000	0	0
Overhead Expenditure	126,850	144,005	126,850	80,212	0	3,939	130,600	0	0
Movement to/(from) Gen Reserve	<u>(55,150)</u>	<u>(43,994)</u>	<u>(46,850)</u>	<u>17,475</u>	<u>0</u>		<u>(47,600)</u>		
<u>903 Hale Chapels</u>									
Overhead Expenditure	0	4,496	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>(4,496)</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>		
Cemeteries - Income	71,700	100,011	80,000	97,687	0	0	83,000	0	0
Expenditure	126,850	148,501	126,850	80,212	0	3,939	130,600	0	0
Movement to/(from) Gen Reserve	<u>(55,150)</u>	<u>(48,491)</u>	<u>(46,850)</u>	<u>17,475</u>	<u>0</u>		<u>(47,600)</u>		
Total Budget Income	1,278,452	1,383,187	1,362,152	1,483,577	0	0	1,372,634	0	0
Expenditure	1,278,452	1,374,964	1,362,152	816,446	0	29,557	1,400,327	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>8,223</u>	<u>0</u>	<u>667,131</u>	<u>0</u>		<u>(27,693)</u>		

Farnham Town Council
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	<u>2018-19</u>		<u>2019-20</u>					<u>2020-21</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<u>Budget Income</u>											
1000 Hall & Room Lettings Income	5,500	6,505	0	0	5,500	0	5,500	5,318	5,500	0	0
1030 Commercial Lettings Income	4,200	6,600	0	0	7,000	0	7,000	0	9,000	0	0
1040 Open Spaces income	0	0	0	0	22,000	0	22,000	0	1,000	0	0
1060 Section 106 contributions	0	281	0	0	0	0	0	69,075	0	0	0
1065 Community Infrastructure Levy	0	0	0	0	0	0	0	2,117	0	0	0
1080 Allotment Rents Income	16,500	14,461	0	0	17,000	0	17,000	15,384	17,000	0	0
1081 Allotment admin fee	0	0	0	0	0	0	0	800	200	0	0
1100 Interment Fees Income	30,000	30,760	0	0	30,000	0	30,000	28,040	30,000	0	0
1105 MOJ Reclaim/Grant	0	0	0	0	0	0	0	1,100	0	0	0
1110 OLD CODE USE 1081	0	449	0	0	0	0	0	0	0	0	0
1120 Grave Purchases Income	35,000	56,744	0	0	40,000	0	40,000	36,469	40,000	0	0
1130 Memorials Income	2,500	5,160	0	0	3,000	0	3,000	4,635	4,000	0	0
1160 Cemeteries Other Income	0	172	0	0	0	0	0	300	0	0	0
1200 Grants Income	500	750	0	0	500	0	500	50,900	0	0	0
1201 Sponsorship Income (+VAT)	28,550	35,355	0	0	30,250	0	30,250	30,360	31,000	0	0
1202 Income - Contributions	8,850	8,028	0	0	8,850	0	8,850	8,280	8,000	0	0
1203 Donations - Income	500	10,890	0	0	500	0	500	4,994	0	0	0
1204 Bookings/Hire	48,100	66,888	0	0	52,500	0	52,500	66,128	55,000	0	0
1205 Ticket sales	6,000	17,479	0	0	14,000	0	14,000	16,763	16,000	0	0
1245 Advertising income	0	8,065	0	0	0	0	0	0	5,000	0	0
1300 Banners Income	6,000	7,241	0	0	6,000	0	6,000	2,720	7,000	0	0
1522 Surrey Highways Contract	0	5,793	0	0	0	0	0	10,160	0	0	0
1900 Precept	1,064,987	1,064,992	0	0	1,102,922	0	1,102,922	1,102,922	1,118,334	0	0

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Farnham Town Council

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<u>2018-19</u>			<u>2019-20</u>					<u>2020-21</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1905	Local Parish Council Tax Grant	14,265	14,265	0	0	12,130	0	12,130	9,100	0	0
1910	Interest Received	5,250	12,625	0	0	7,000	0	7,775	10,000	0	0
1911	Dividends received	1,750	4,475	0	0	3,000	0	5,244	6,500	0	0
1999	Miscellaneous Income	0	5,210	0	0	0	0	1,965	0	0	0
Total Income		1,278,452	1,383,187	0	0	1,362,152	0	1,362,152	1,372,634	0	0
<u>Direct Expenditure</u>											
4700	Localism Projects	0	0	0	0	0	0	2,000	0	0	0
Direct Expenditure		0	0	0	0	0	0	2,000	0	0	0
<u>Overhead Expenditure</u>											
4000	Salaries	517,600	423,564	0	0	532,600	0	532,600	575,900	0	0
4001	Agency/Contract Staffing	62,000	127,027	0	0	66,000	0	68,119	65,000	0	0
4002	Actuarial Contribution	8,000	0	0	0	0	0	0	0	0	0
4003	Contracted Services	46,000	65,382	0	0	46,000	0	45,040	47,000	0	0
4020	Additional Staffing & Events	11,000	12,248	0	0	11,200	0	4,902	11,200	0	0
4025	Farmers' Market Supervision	1,500	1,610	0	0	1,600	0	1,040	1,600	0	0
4030	Staff Training	5,800	2,009	0	0	5,000	0	1,682	5,000	0	0
4041	Staff Travel	2,000	415	0	0	2,000	0	62	2,000	0	0
4050	Staff Recruitment/Advertising	1,000	890	0	0	1,000	0	0	1,000	0	0
4070	Protective Clothing	1,000	2,034	0	0	1,000	0	1,522	2,000	0	0
4100	Rent	2,500	0	0	0	0	0	0	0	0	0
4101	Venue hire	1,500	3,250	0	0	1,500	0	0	6,000	0	0
4110	Rates, rent	38,000	30,694	0	0	38,400	0	23,926	38,000	0	0
4115	Water Charges	4,650	6,217	0	0	4,700	0	3,136	5,000	0	0

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	<u>2018-19</u>		<u>2019-20</u>					<u>2020-21</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
4120	Energy Costs	9,950	9,829	0	0	9,950	0	9,950	4,217	10,000	0	0
4130	Insurance	12,100	9,483	0	0	12,100	0	12,100	9,540	12,100	0	0
4140	Office Costs	2,250	4,516	0	0	2,250	0	2,250	2,801	4,000	0	0
4170	Property Maintenance/Refurbish	87,000	81,125	0	0	102,000	0	102,000	44,107	95,000	0	0
4175	Graffiti Removal	7,000	5,500	0	0	7,000	0	7,000	4,950	7,000	0	0
4176	Cleaning consumables	2,700	32	0	0	2,700	0	2,700	43	1,500	0	0
4181	Equipment Maintenance	3,500	810	0	0	3,500	0	3,500	3,314	3,500	0	0
4182	Equipment Purchase	5,500	23,202	0	0	10,000	0	10,000	10,891	15,000	0	0
4190	CCTV	7,500	9,301	0	0	20,000	0	20,000	3,810	20,000	0	0
4195	Alarms - Fire, Security	4,750	3,110	0	0	4,450	0	4,450	5,032	5,000	0	0
4196	Crime Prevention	500	0	0	0	500	0	500	0	500	0	0
4205	Waste Disposal	4,550	4,825	0	0	4,550	0	4,550	4,131	4,500	0	0
4220	Memorials & Plaques	1,500	825	0	0	1,500	0	1,500	326	1,000	0	0
4225	Cemetery Memorial Maintenance	5,000	2,061	0	0	5,000	0	5,000	-669	5,000	0	0
4300	Vehicle Costs - Fuel	5,000	4,861	0	0	5,000	0	5,000	4,591	5,000	0	0
4301	Vehicle Costs - LPG/CNG	2,500	373	0	0	2,500	0	2,500	254	2,000	0	0
4302	Vehicle Costs - Maintenance	3,000	1,795	0	0	3,000	0	3,000	3,395	5,000	0	0
4303	Vehicle Costs - Road Tax	750	937	0	0	750	0	750	525	750	0	0
4310	New Vehicles/Machinery	0	2,845	0	0	0	0	0	0	15,000	0	0
4400	Stationery	4,775	3,159	0	0	4,775	0	4,775	1,739	4,500	0	0
4410	Photocopying Charges	5,700	3,831	0	0	5,700	0	5,700	1,024	5,500	0	0
4411	Publications, books etc	3,000	789	0	0	3,000	0	3,000	476	1,500	0	0
4415	Printing & Design (External)	18,100	21,781	0	0	21,600	0	21,600	23,804	26,500	0	0
4425	Advertising	6,750	7,505	0	0	6,750	0	6,750	7,047	6,950	0	0

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	<u>2018-19</u>		<u>2019-20</u>					<u>2020-21</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
4426	Publicity and newsletter	10,500	9,486	0	0	11,500	0	11,500	5,332	11,500	0	0
4440	Telephones	8,100	7,915	0	0	7,500	0	7,500	4,371	7,700	0	0
4455	Postages & Distribution	11,950	7,764	0	0	10,000	0	10,000	3,068	10,000	0	0
4460	Subscriptions & Memberships	6,900	4,570	0	0	6,000	0	6,000	4,535	5,650	0	0
4461	Licences	5,350	5,900	0	0	5,350	0	5,350	4,784	5,500	0	0
4480	IT Equipment	6,000	10,212	0	0	6,000	0	6,000	5,879	6,000	0	0
4481	Web Site	17,250	4,594	0	0	10,000	0	10,000	3,482	7,500	0	0
4482	IT Support	10,000	11,780	0	0	10,000	0	10,000	4,757	10,000	0	0
4501	Mayoral Allowance 2018-19	2,700	2,700	0	0	0	0	0	0	0	0	0
4502	Mayoral Allowance 2019-20	0	0	0	0	2,700	0	2,700	461	0	0	0
4503	Mayoral Allowance 2020-21	0	0	0	0	0	0	0	0	2,700	0	0
4520	Members' Travel	200	0	0	0	200	0	200	11	200	0	0
4525	Members' Training	1,000	195	0	0	3,000	0	3,000	554	2,000	0	0
4540	Civic & Community Functions	7,500	6,350	0	0	7,500	0	7,500	4,512	7,500	0	0
4541	Christmas Civic Carol Service	2,000	195	0	0	2,000	0	2,000	0	2,000	0	0
4545	Twinning/Partnerships Expenses	1,000	464	0	0	1,000	0	1,000	181	1,000	0	0
4550	Bank Charges	2,600	2,033	0	0	2,600	0	2,600	1,173	2,600	0	0
4555	Legal & professional Fees	4,000	8,602	0	0	4,000	0	4,000	7,284	6,000	0	0
4560	Accountancy & Payroll Costs	5,000	5,854	0	0	5,500	0	5,500	3,275	6,000	0	0
4570	Audit Fees	4,500	3,775	0	0	4,500	0	4,500	2,000	4,500	0	0
4600	Tourism Developments & Events	13,000	11,051	0	0	12,500	0	12,500	2,000	12,500	0	0
4610	Horticultural Supplies	8,500	7,498	0	0	18,500	0	18,500	5,926	20,000	0	0
4611	Plants and Flowers	10,000	21,994	0	0	10,000	0	10,000	4,400	10,000	0	0
4613	Community Events/FIB Friends	0	172	0	0	0	0	0	751	1,000	0	0

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	<u>2018-19</u>		<u>2019-20</u>					<u>2020-21</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
4625	Entertainment - Performers	10,250	10,294	0	0	12,500	0	12,500	10,804	12,750	0	0
4630	Events Costs	8,500	5,819	0	0	8,500	0	8,500	2,583	8,500	0	0
4641	Christmas Lights - Install	38,000	44,312	0	0	38,000	0	38,000	26,852	38,000	0	0
4642	Christmas Lights - Power	2,500	0	0	0	2,500	0	2,500	0	2,500	0	0
4643	Christmas Lights 2020	5,000	0	0	0	5,000	0	5,000	0	5,000	0	0
4650	Street Furniture	5,000	730	0	0	5,000	0	5,000	0	5,000	0	0
4655	Banners	6,000	7,915	0	0	6,000	0	6,000	3,655	7,000	0	0
4702	Equipment Hire	19,000	19,953	0	0	19,500	0	19,500	21,399	22,000	0	0
4800	Grants	17,500	17,650	0	0	17,500	0	17,500	18,400	17,500	0	0
4801	Grant - Farnham Maltings	13,000	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
4802	Grant - Citizens Advice Bureau	17,500	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0
4803	Grant - 40 Degreez	2,000	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
4804	Small Grants	2,000	1,873	0	0	2,000	0	2,000	631	2,000	0	0
4805	Farnham Carnival	1,500	1,950	0	0	1,500	0	1,500	800	1,500	0	0
4806	Hale Community Centre/Sandy Hi	0	0	0	0	1,000	0	1,000	1,000	1,000	0	0
4807	Community/Environmental Initia	50,000	34,696	0	0	50,000	0	50,000	4,480	50,000	0	0
4808	Hoppa	10,000	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
4809	Gostrey Centre	10,000	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
4810	Externally funded grant	0	0	0	0	0	0	0	1,000	0	0	0
4820	OLD CODE use cost centre 142	0	0	0	0	0	0	0	6	0	0	0
4821	Elections	5,000	3,728	0	0	39,000	0	39,000	0	5,000	0	0
4830	Blackwater Valley CMS	1,500	1,500	0	0	1,500	0	1,500	0	1,500	0	0
4910	Loan Repayments	10,227	10,227	0	0	10,227	0	10,227	10,227	10,227	0	0
4997	Local Authority Property Fund	0	150,000	0	0	0	0	0	0	0	0	0

Continued on next page

Note: Draft Budget 2020/21

2018-19			2019-20					2020-21			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4999		759	0	0	0	0	0	7,000	0	0	0
6666		122	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	1,278,452	1,374,964	0	1,362,152	0	1,362,152	814,446	1,400,327	0	0
	Total Budget Income	1,278,452	1,383,187	0	1,362,152	0	1,362,152	1,483,577	1,372,634	0	0
	Expenditure	1,278,452	1,374,964	0	1,362,152	0	1,362,152	816,446	1,400,327	0	0
	Movement to/(from) Gen Reserve	0	8,223		0		0	667,131	(27,693)		

Budget Notes

<u>A/c Code</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Budget Notes</u>
4001	Agency/Contract Staffing	100	Professional Services & Admin	Agency Staff costs otherwise met under code 4000
4411	Publications, books etc	100	Professional Services & Admin	Reduction as budget not used much in last two years
4480	IT Equipment	100	Professional Services & Admin	rolling upgrade and replacement
4481	Web Site	100	Professional Services & Admin	Refresh of some elements. External costs
4482	IT Support	100	Professional Services & Admin	IT support contract plus additional works as required
4555	Legal & professional Fees	100	Professional Services & Admin	Assets' licences transfers, advice etc. Combined with professional fees 4585.
4560	Accountancy & Payroll Costs	100	Professional Services & Admin	Accountancy support for month end and year end
4570	Audit Fees	100	Professional Services & Admin	Covers internal and external audit fees.
4001	Agency/Contract Staffing	110	Governance & Democratic	Agency Staff costs generally covering vacancies and probation period for outside staff
4020	Additional Staffing & Events	110	Governance & Democratic	Costs allocated across each event as used
4100	Rent	110	Governance & Democratic	Merged with Rates 4110 120
4101	Venue hire	110	Governance & Democratic	Covers Annual Town Meeting, celebratory receptions as needed
4130	Insurance	110	Governance & Democratic	increase expected for playground responsibility (can be absorbed) and VE celebrations 2020
4170	Property Maintenance/Refurbish	110	Governance & Democratic	Office and depot
4400	Stationery	110	Governance & Democratic	Paper costs for agendas etc
4425	Advertising	110	Governance & Democratic	Annual meeting etc
4426	Publicity and newsletter	110	Governance & Democratic	Vantage Point, Residents Guide, newsletter formerly 4822
4455	Postages & Distribution	110	Governance & Democratic	Residents' Guide etc
4460	Subscriptions & Memberships	110	Governance & Democratic	Inlcudes NALC/SALC/SLCC/and potentially LGA associate
4525	Members' Training	110	Governance & Democratic	New Council. Additional training as required. Reduction with training covered at WBC too
4541	Christmas Civic Carol Service	110	Governance & Democratic	Aim to cover with sponsorship
4001	Agency/Contract Staffing	120	Office & Customer Services	Agency Staff costs otherwise met under code 4000
4110	Rates, rent	120	Office & Customer Services	Budget merged with with former 4100 100
4115	Water Charges	120	Office & Customer Services	Water charges for offices
4195	Alarms - Fire, Security	120	Office & Customer Services	Fire, intruder and keyholding service
4425	Advertising	120	Office & Customer Services	Covers Remembrance, mayoral, councillor
4804	Small Grants	130	Grants	Up to £250 during the year per request

Budget Notes

<u>A/c Code</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Budget Notes</u>
4821	Elections	141	Elections	18/19 reserve provision for election or by-election expenses (approx £40,000 full election).
1200	Grants Income	142	Neighbourhood Plan	benches etc
4001	Agency/Contract Staffing	142	Neighbourhood Plan	Reduction post Neighbourhood Plan. Covers advice for Local Plan issues and potential challenge.
4415	Printing & Design (External)	142	Neighbourhood Plan	Printing final Neighbourhood plan for consultation etc
1900	Precept	150	Other Operating Income/Costs	Council Tax base of 17341.2 (99% collection rate) at Oct 2019 (up from 17102.9 at £64.49)
1905	Local Parish Council Tax Grant	150	Other Operating Income/Costs	Waverley letter November 2018 phasing grant out by 2023/24
1910	Interest Received	150	Other Operating Income/Costs	interest on investments assumes increase
1911	Dividends received	150	Other Operating Income/Costs	Local authority property fund reflects additional units from April 2019
4002	Actuarial Contribution	150	Other Operating Income/Costs	Previous Triennial Actuarial Review impact - No contribution for 2018/19 or 19/20
4910	Loan Repayments	150	Other Operating Income/Costs	Public Works Loan Board repayment for council offices extension. Ends on 29/10/22.
1060	Section 106 contributions	160	Wreclesham Community Centre	Section 106 not guaranteed so no budget provision. Would be offset by expenditure
4170	Property Maintenance/Refurbish	160	Wreclesham Community Centre	Covers FTC landowner's responsibilities
4195	Alarms - Fire, Security	160	Wreclesham Community Centre	Fire and intruder alarms and keyholding service
1202	Income - Contributions	170	Community Development	2015/16 includes SCC commuted sum for maintenance to go to reserves for future maintenance
4000	Salaries	170	Community Development	Will cover Local Plan Part 2 also
4440	Telephones	170	Community Development	Covers high bandwidth broadband for CCTV monitoring
4806	Hale Community Centre/Sandy Hi	170	Community Development	Contribution to the community trust to the costs of employing manager.
4120	Energy Costs	171	Community Safety & Well-being	CCTV cameras
4190	CCTV	171	Community Safety & Well-being	Camera repairs & maintenance & redcare line rental. New scheme planned funded from 106 & capital??
4196	Crime Prevention	171	Community Safety & Well-being	Grant for community group to cover printing etc
4807	Community/Environmental Initia	175	Localism - New Initiatives/Pro	New initiatives and top up of principal authority services
4001	Agency/Contract Staffing	199	Rechargeable Costs	Agency Staff costs met from vacancies under code 4000

Budget Notes

<u>A/c Code</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Budget Notes</u>
4130	Insurance	199	Rechargeable Costs	Should be against code 4130 110
4170	Property Maintenance/Refurbish	199	Rechargeable Costs	Costs allocated against some other budget codes - needs reallocating
4001	Agency/Contract Staffing	200	Grounds Services	Staffing costs otherwise met from 4000 200 for temporary cover
4070	Protective Clothing	200	Grounds Services	Health and Safety requirements etc
4182	Equipment Purchase	200	Grounds Services	More equipment req if new sites leased from WBC. Some costs from reserves if required.
4195	Alarms - Fire, Security	200	Grounds Services	Alarm system maintenance and monitoring, keyholding at Depot
4205	Waste Disposal	200	Grounds Services	Skips etc for collected flytipping etc
4300	Vehicle Costs - Fuel	200	Grounds Services	Costs maintained with move to CNG
4301	Vehicle Costs - LPG/CNG	200	Grounds Services	New vehicle runs on CNG. Usage not yet known.
4302	Vehicle Costs - Maintenance	200	Grounds Services	3 vehicles MOT and servicing reflects usage
4310	New Vehicles/Machinery	200	Grounds Services	Replacement programme
4440	Telephones	200	Grounds Services	Depot broadband (cctv) and mobiles
4460	Subscriptions & Memberships	200	Grounds Services	Surrey Wildlife Trust
4610	Horticultural Supplies	200	Grounds Services	Assuming responsibility for various open spaces from WBC inc Gostrey
1202	Income - Contributions	201	Highways	No agreement for future funding
1522	Surrey Highways Contract	201	Highways	No confirmation of basis for scheme since 2017/18
4175	Graffiti Removal	201	Highways	FTC meets cost of graffiti on highways property
1201	Sponsorship Income (+VAT)	210	Farnham In Bloom	Target income.
1202	Income - Contributions	210	Farnham In Bloom	Targetted contributions for baskets, troughs and planters
1203	Donations - Income	210	Farnham In Bloom	No budgetted income as donations not guaranteed
4003	Contracted Services	210	Farnham In Bloom	In Bloom Video production agreed by Community Enhancement
4020	Additional Staffing & Events	210	Farnham In Bloom	Costs allocated across each event as used
4170	Property Maintenance/Refurbish	210	Farnham In Bloom	Amalgamated with 4610
4415	Printing & Design (External)	210	Farnham In Bloom	leaflets, Briefing packs, etc
4425	Advertising	210	Farnham In Bloom	Children's workshops etc
4540	Civic & Community Functions	210	Farnham In Bloom	Covers launch, awards event, community events etc
4610	Horticultural Supplies	210	Farnham In Bloom	Expenditure covers non-plants related costs mostly in last quarter of year
4611	Plants and Flowers	210	Farnham In Bloom	Expenditure mostly in last quarter of year

Budget Notes

<u>A/c Code</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Budget Notes</u>
4613	Community Events/FIB Friends	210	Farnham In Bloom	Covers sustenance for volunteers and miscellaneous expenses
1040	Open Spaces income	220	Other Open Spaces	Reduction as freehold not leasehold transfers from WBC.
4000	Salaries	220	Other Open Spaces	Salary costs relating to new sites from WBC f
1202	Income - Contributions	230	Library Gardens	Ceased maintenance 1/12/13 as Surrey would not cover costs (their costs then increased to c £10k)
1080	Allotment Rents Income	240	Allotments	No increase in rents in 2020. Assumes rental increase from Jan 2021.
1081	Allotment admin fee	240	Allotments	£25 charged when new tenancy taken on.
1999	Miscellaneous Income	240	Allotments	Seed sales
4130	Insurance	240	Allotments	Public liability for allotment holders. Recharged
4140	Office Costs	240	Allotments	Annual lecture and meetings
4415	Printing & Design (External)	240	Allotments	Newsletter, show booklets etc
4455	Postages & Distribution	240	Allotments	Newsletter etc
4000	Salaries	250	Public Conveniences	Weekend allocation now under pilot contract.code 4003
4001	Agency/Contract Staffing	250	Public Conveniences	Costs deducted from WBC contract
4003	Contracted Services	250	Public Conveniences	Contract for offices and conveniences cleaning
4120	Energy Costs	250	Public Conveniences	Reflect energy costs
4170	Property Maintenance/Refurbish	250	Public Conveniences	Underspend expected 19/20 -awaiting Gostrey transfer. Will seek virement/move to reserves if so
4176	Cleaning consumables	250	Public Conveniences	Reflects consumption levels and community toilet scheme contributions
1300	Banners Income	260	Town Centre & Rural Dev	Income offsets costs - aims for breakeven
4650	Street Furniture	260	Town Centre & Rural Dev	Replace finger posts, bus stops etc
4655	Banners	260	Town Centre & Rural Dev	Installation costs met by income
4000	Salaries	300	Tourism	Split allocation with events 310
4001	Agency/Contract Staffing	300	Tourism	Related to Hidden heritage funded project
4120	Energy Costs	300	Tourism	Lower consumption costs overall
4415	Printing & Design (External)	300	Tourism	Visitor Guide and Residents' Guide, walks leaflets

Budget Notes

<u>A/c Code</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Budget Notes</u>
4455	Postages & Distribution	300	Tourism	Deliver leaflets to every household
4460	Subscriptions & Memberships	300	Tourism	visit surrey
4805	Farnham Carnival	300	Tourism	Shared weekend with Picnic in the Park
1200	Grants Income	301	Hidden Heritage Project	One-off project. Completed in 2019.
1999	Miscellaneous Income	301	Hidden Heritage Project	Income in 2018/19 for specific project will be completed 2019/20
4003	Contracted Services	301	Hidden Heritage Project	Heritage Lottery funded project 2019
4415	Printing & Design (External)	301	Hidden Heritage Project	Funded by Heritage Lottery grant 2019
4000	Salaries	310	Events	Staff time for tourism/business support activity
4020	Additional Staffing & Events	310	Events	Costs allocated across each event as used
4630	Events Costs	310	Events	Emerging events
1202	Income - Contributions	311	Picnic in the Park	Stall income
1203	Donations - Income	311	Picnic in the Park	No budgetted income as donations not guaranteed
1204	Bookings/Hire	311	Picnic in the Park	Income allocated to specific activities
4020	Additional Staffing & Events	311	Picnic in the Park	Costs allocated across each event as used
4702	Equipment Hire	311	Picnic in the Park	Staging, toilets etc
1204	Bookings/Hire	312	Food Festival	Stall holder income increased based on experience
4003	Contracted Services	312	Food Festival	Road closure, First aid etc
4020	Additional Staffing & Events	312	Food Festival	Costs for temporary help for event (staff or external) paid from event code
1202	Income - Contributions	313	Music in the Meadow	Stall income
4020	Additional Staffing & Events	313	Music in the Meadow	Costs allocated across each event as used
4625	Entertainment - Performers	313	Music in the Meadow	Contributions for performers. incl Music in Vineyard
1204	Bookings/Hire	314	Christmas Switch-on	Increase based on 2019
4020	Additional Staffing & Events	314	Christmas Switch-on	Costs for temporary help for event (staff or external) paid from event code
4702	Equipment Hire	314	Christmas Switch-on	Staging toilets etc

Budget Notes

<u>A/c Code</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Budget Notes</u>
1204	Bookings/Hire	316	Christmas Market	Event popularity increased so higher income target.
4003	Contracted Services	316	Christmas Market	Road Closure, first aid
4020	Additional Staffing & Events	316	Christmas Market	Costs for temporary help for event (staff or external) paid from event code
4702	Equipment Hire	316	Christmas Market	Staging, toilets etc
1203	Donations - Income	317	Spring Festival	No budgetted income as donations not guaranteed
4020	Additional Staffing & Events	317	Spring Festival	Costs for temporary help for event (staff or external) paid from event code
1205	Ticket sales	318	Gin Festival	Higher income assuming event over two days
4020	Additional Staffing & Events	318	Gin Festival	Costs for temporary help for event (staff or external) paid from event code
4101	Venue hire	318	Gin Festival	2 days hire of Maltings
4182	Equipment Purchase	318	Gin Festival	Glasses
1205	Ticket sales	319	Walking Festival	New event of Shakespeare Sonnet walks.
4415	Printing & Design (External)	319	Walking Festival	Brochure
1204	Bookings/Hire	320	Farmers' Market	Reduction as attendance is running lower in common with other farmers' markets
4025	Farmers' Market Supervision	320	Farmers' Market	Set up, market management and dismount
4425	Advertising	320	Farmers' Market	Banners, adverts etc
4461	Licences	320	Farmers' Market	Waverley Borough Council charge of £10 per stall per market, plus other licences
4641	Christmas Lights - Install	330	Christmas Lights	sum included for scheme expansion offset by contributions if exceeded.
4643	Christmas Lights 2020	330	Christmas Lights	Annual provision for earmarked reserve to replace/upgrade Christmas lights
1030	Commercial Lettings Income	400	Cemeteries	increase following Rent Review
1060	Section 106 contributions	400	Cemeteries	Agreed 106 projects (Cemetery railings/environmental projects) to be offset by expenditure
1100	Interment Fees Income	400	Cemeteries	Income fluctuates.
1105	MOJ Reclaim/Grant	400	Cemeteries	New legislation allows reclaim for infant burials.
1120	Grave Purchases Income	400	Cemeteries	Income fluctuates.
1130	Memorials Income	400	Cemeteries	Income fluctuates. Small increase proposed based on last two years activity.
4001	Agency/Contract Staffing	400	Cemeteries	Additional maintenance bought in

<u>A/c Code</u>	<u>Description</u>	<u>Centre</u>	<u>Description</u>	<u>Budget Notes</u>
4115	Water Charges	400	Cemeteries	Reflecting cemetery water costs
4170	Property Maintenance/Refurbish	400	Cemeteries	Ongoing programme to improve paths, railings etc
4205	Waste Disposal	400	Cemeteries	Special waste
4225	Cemetery Memorial Maintenance	400	Cemeteries	Ongoing memorial fixing programme
4482	IT Support	400	Cemeteries	Epitaph software
4555	Legal & professional Fees	400	Cemeteries	Chapels project
1920	Sale Of Assets	901	Green Lane Chapel	Sale of Green Lane Chapel - moved to ringfenced reserve
4170	Property Maintenance/Refurbish	904	Victoria Garden	Contribution from trustees to assist with costs in donations.
1060	Section 106 contributions	905	Conservation Area Capital Proj	Section 106 funding for Maltings Railings project. Final elements to be completed.
4003	Contracted Services	905	Conservation Area Capital Proj	Project funding (Section 106)
1200	Grants Income	906	Craft Town 2019	One-off project funding application for 2019.
4001	Agency/Contract Staffing	906	Craft Town 2019	Funded by Arts council grant 2019/20
4003	Contracted Services	906	Craft Town 2019	Arts Council funded 2019
4182	Equipment Purchase	906	Craft Town 2019	Met from Arts Council grant
4415	Printing & Design (External)	906	Craft Town 2019	Funded 2019 by Arts Council
4810	Externally funded grant	906	Craft Town 2019	Grants paid out of grant income received
1200	Grants Income	910	Wreclesham Community Centre R	Retained grants for refurbishment project
1202	Income - Contributions	910	Wreclesham Community Centre R	Refurbishment project contributions
1065	Community Infrastructure Levy	950	Community Infrastructure Levy	Initial payments. More will be received in 2020/21 but not will be offset by expenditure
4000	Salaries	950	Community Infrastructure Levy	Estimated cost of administration of Task Group and projects run by FTC

4. Finance Reports

POINTS	ACTION
<p>1) The Town Clerk went through the draft budget in detail, explaining that the budget had been draft following a review of the expenditure outturn in 2018/19 and the expenditure to date in 2019/20. These figures were set out in the draft budget. The Working Group examined the detail of expenditure by individual code and also by individual committee. The individual codes were supported by detailed budget notes at Annex 3.</p> <p>2) The Town Clerk drew attention to the elements set out in the covering report at Appendix B and that there was an additional sum added for the Council's decision to take on the freehold of Gostrey Meadow and other sites within the town. No specific provision had been made for a cost of living pay increase but this could be absorbed (as a result of vacancy management) once the national agreement was concluded.</p> <p>3) Cllr Attfield proposed that a sum of money should be added for ongoing equipment purchase with the new responsibilities and it was agreed that £15,000 should be included.</p> <p>4) It was agreed that the Community Initiatives Fund be renamed to incorporate Environmental Projects arising as a result of the Council Decision on the Climate Emergency.</p> <p>5) The Town Clerk advised that the earmarked reserves included sums for various projects and areas of expenditure and the overall budget had been restrained as a result. When the precept discussion took place in January the reserves was one of the areas to be considered further prior to agreeing whether there should be a precept increase.</p> <p>6) In terms of fees and charges, no increases were proposed for allotments as the renewal letters had been sent out already or Farmers' Markets in 2020/21 but there was an intention to increase allotment fees to £60 plus the insurance fee from 2021. A review would be undertaken on cemetery fees during the coming year, and apart from event income which was dynamically priced, no main increase in charges was proposed at this stage. There were some new targets for income and sponsorship, and the new Invest in Farnham brochure was ready. Cllr Cockburn complimented officers on their tenacity and talent in raising sponsorship and other income.</p> <p>7) The Working Group noted that as a result of the budget adjustments there was a gross expenditure budget of £1,400,327 and with an increase in Band D numbers a gross income of £1,372,634 leaving a shortfall of £27,693. It was noted that subject to the budget being agreed at Council in December, the next meeting would consider how the shortfall would be met and whether this was from reserves, increased fees or income, or by a small increase in the precept.</p> <p>8) It was agreed to recommend to Council that a budget of £1,400,327 be set for 2020/21.</p>	<p>Recommendation to Council that:</p> <p>1) The budget report at Annex 1 to the minutes be agreed and that the budget for 2020/21 be set at £1,400,327.</p> <p>2) The standard Allotment Fee be increased to £60 with effect from 1st January 2021.</p>

AR



2019-20 Audit

Section 9 – Contact details form

Contact details

Name of smaller authority:

Farnham Town Council

County Area (local councils and parish meetings only)

Surrey

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Iain Lynch	Cllr Pat Evans Mayor of Farnham
Address	Farnham Town Hall South Street Farnham GU9 7RN	Farnham Town Hall South Street Farnham GU9 7RN
Daytime telephone number	01252 712667	01252 851880 (Home)
Mobile telephone number	07941 623944	07850 453441 (personal)
Email address	Town.clerk@farnham.gov.uk	mayor@farnham.gov.uk



Papers for External Audit

Year ending 31st March 2020