

Annual Governance and Accountability Return 2020/21 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 2020/21

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** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** 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 on the authority website/webpage **before 1 July 2021**.
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 2021**. 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 2021
 - 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 2020/21

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 the authority website/webpage:

Before 1 July 2021 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 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 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 (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. 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 before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- 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 authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR 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 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage 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 2021**.

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 2021 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.	Do not manage a trust	

* *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 2020/21

Macclesfield Town Council
www.macclesfield-cc.gov.uk.

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A no petty cash held		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓ N/A
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓ N/A
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).		✓	See internal audit report
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

15/01/2021 and 19/04/2021

JDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit



Date 20/04/2021

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

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

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Macclesfield 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 2021, that:

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

17/05/21

and recorded as minute reference:

Agenda item 12

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

Chairman

David Edwards

Clerk

Laura Smith

www.macclesfield-tc.gov.uk

Section 2 – Accounting Statements 2020/21 for

Macclesfield Town Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	893,447	934,793	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	749,548	911,883	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10,949	7,599	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	144,631	165,997	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	574,520	564,363	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	934,793	1,123,915	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	876,171	1,053,912	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	198,026	214,888	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	0	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/A		N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 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

Laura Smith

Date

07/05/21

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

17/05/21

as recorded in minute reference:

Item 12

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

Joe Edwards

Section 3 – External Auditor's Report and Certificate 2020/21

In respect of

Macclesfield Town Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2020/21

(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 2020/21

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 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY



Macclesfield Town Council

Internal Audit 2020/21

John Henry
JDH BUSINESS SERVICES LTD

The internal audit of Macclesfield Town Council is carried out by undertaking the following tests as specified in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year end testing on the accuracy and completeness of the financial statements

The interim internal audit provides evidence to support the annual internal audit conclusion in the AGAR Annual Return for larger councils.

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf.

J D H Business Services Ltd

ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
1	<p>Internal control objective (Objective M) in the AGAR internal audit certificate requires internal audit to conclude whether the Public Rights Notice during the previous Summer (2019/20 financial year) was compliant with the Regulations.</p> <p>The public notice was announced on June 29th, 2020. However, the notice must be announced to the public at least one day earlier than the commencement date of the notice period. Therefore, we have concluded the council did not comply with the requirements for the Public Rights Notice for 2019/20.</p>	<p><i>The council should ensure compliance with the legal requirements for the Annual Notice of Public Rights.</i></p>	<p><i>This will be correct going forward and is reflected in the AGAR submission.</i></p>
2	<p>The risk assessment does not address the risks of supplier (procurement) fraud.</p>	<p><i>The risk assessment should be updated to include supplier (procurement) fraud including the adequacy of supplier onboarding controls.</i></p>	<p><i>This will be updated.</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
3	Budget underspends for the Mayor's Charity contributions and Royal British Legion donations had been incorrectly included in year end accruals in the council balance sheet. The draft accounts were subsequently amended to remove these items from supplier accruals.	<i>Year end procedures should be improved to ensure budget underspends are not included in year-end supplier accruals</i>	<i>This has been corrected and will be followed going forward.</i>
2020/21 interim internal audit			
1	The CAB SLA expired on March 31st 2020, and no new signed SLA we established for 2020/21, although council approved the funding to continue in 2020/21.	<i>The council should ensure a signed SLA covering all periods of funding is in place with CAB that defines the inputs, outputs and outcomes the council required from the agreement.</i>	<i>An SLA is in place and signed for 21/22.</i> <i>LS 25.02.21</i>
2	Review of the allotments charging spreadsheet identified the following: 1.) There is no formula in the column for total area of the plot. Thus means there is no accuracy check for the calculations built into the	<i>The allotments charging spreadsheet should not contain any manual calculations as formulae should be used wherever there is a calculation (eg plot area).</i>	<i>This was a small error in the formula and has now been rectified.</i> <i>LS 25.02.21</i>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>spreadsheet.</p> <p>2.) Plot 15 dimensions are recorded as 21m x 14.2m which does not equal the area used in the spreadsheet of 178m² (actual total area is 298.2m²).</p>	<p><i>The council should review the calculations and dimensions for Plot 15 to ensure the price charged is accurate</i></p>	
	<p>There are a significant number of out of date cheques recorded as reconciling items in the November 2020 cumulative bank reconciliation:</p> <p>Cheque numbers 1413, 1429, 1438, 1450, 1460, 1467.</p>	<p><i>Where cheques are out of date they should be cancelled, written out of the bank reconciliation, and where appropriate, reissued to the third party.</i></p>	<p><i>This has been rectified and those cheques have been cancelled.</i></p> <p>LS 25.02.21</p>
	2019/20 year end internal audit		
1	There is no budget for interest receivable even though this is now a significant source of income.	A budget should be set for all known sources of income for the financial year	Implemented
	2019/20 interim internal audit		

	ISSUE	RECOMMENDATION	FOLLOW UP
1	The updated Financial Regulations (FRs) refer to a Purchase Order (PO) system (which would also clearly evidence the authority to spend). However, no PO system is currently in place.	<i>The council should establish a sequential Purchase Order system as required by the updated Financial Regulations (FRs) and ensure Purchase Orders are signed according to the Authority to Spend requirements of the FRs.</i>	Implemented
2	The supplier costs for the payroll bureau have been incorrectly recorded in the payroll budget.	<i>Supplier costs should be allocated to a non-staff salaries expense code.</i>	Implemented
3	The email sent to the payroll bureau that notifies the processor of payroll changes does not contain evidence the payroll changes were authorised by council.	<i>A copy of the council minute that authorised pay changes for staff should be attached to the email sent to the payroll processor to notify payroll changes.</i>	To be implemented for next payroll change notification
4	Emails to the payroll bureau containing staff information are not encrypted.	<i>Emails to the payroll bureau containing sensitive personal data should be encrypted.</i>	Implemented
5	The VAT number of suppliers for material contracts are not verified before entering into the contract.	<i>A VAT fraud prevention check should involve verification of the VAT number and address details of a new major supplier before entering into a material contract.</i>	Implemented
2018/19 year end internal audit			

	ISSUE	RECOMMENDATION	FOLLOW UP
1	Details of public land and buildings owned have not been published on the website	<i>The website should contain all the information recommended by the Transparency Code</i>	<i>Implemented</i>
<p>IMPORTANT GUIDANCE NOTE</p> <p>INTERNAL AUDIT CERTIFICATE in the AGAR</p> <p>There is a new internal control objective (Objective L) in the 2018/19 internal audit certificate that requires internal audit to conclude on whether the Public Rights Notice during the previous Summer was compliant with the Regulations. This is pre-filled for 2018/19 but in order to test this and conclude YES or NO for the 2019/20 internal audit we would need to receive with the 2019/20 books and records:</p> <ul style="list-style-type: none"> - A copy of the completed 2018/19 Notice of Public Rights and Publication of the Unaudited Annual Governance and Accountability Review - A dated photograph showing the first day of the Notice of Public Rights on the noticeboard and/or a dated computer screenshot showing the first date of the Notice of Public Rights on the website for 2018/19 <p>Our approach to this new requirement will be to conclude NO if we have not received the above evidence and explain on the AGAR that we received insufficient evidence to be able to conclude YES; we would also conclude NO if the dates advertised were not compliant with the Regulations.</p> <p>This will be a new ongoing requirement for internal audit, as well as verifying whether certain smaller councils meet the exemption criteria from an external audit. Therefore, for the 2019/20 internal audits there will be additional time charged at a fixed fee of £9 + VAT per local council to complete the new requirements.</p>			

2018/19 interim audit

	ISSUE	RECOMMENDATION	FOLLOW UP
1	There was no confirmation of receipt for the £7500 payment to Macclesfield Barnaby Festival on 25/05/2018.	Confirmation of receipt should be secured for all significant grants and donations	<i>Implemented</i>
2	The Silk Working Groups terms of reference does not state that the group cannot make decisions.	The Terms of Reference for the working group should stipulate that they cannot make decisions, cannot commit the council to expenditure, and are advisory only.	<i>Implemented</i>
2017/18 year end audit			
1	The level of fidelity insurance cover is £1 million. This insurance should cover the maximum projected cash and bank balances in the financial year. For 2018/19 this level is calculated as year end cash and bank balances of £819K plus the next precept instalment estimated as £350k. Therefore, the fidelity insurance cover should be at least £1.169 million.	<p>The fidelity insurance cover should be increased to adequate levels.</p> <p>The adequacy of fidelity insurance cover should be reviewed annually as part of ongoing risk assessment.</p>	<i>Implemented</i>
2	Members approve employee pay rises and the payments to Shire, the payroll agency, which contains full	Every quarter the Chair of Finance should select a payroll month and review the payroll documentation from the payroll file	<i>Implemented</i>

	ISSUE	RECOMMENDATION	FOLLOW UP
	details of the next quarterly payments. However, there is no periodic check by council of the monthly payroll per the payroll file to ensure the correct wages and salaries are being paid.	to ensure the correct salaries have been paid. The review should be evidenced by a signature.	
	2017/18 interim audit		
1	Review of the agendas provided to council evidence that monthly payments schedules are provided to members, but the resulting minutes do not evidence that all payments have been approved as they neither state the total of the payments approved, nor the date range.	The minutes should record that 'payment schedules totaling £..... for the month of were reviewed and approved'. The Chair and Chair of Finance should initial the schedule of monthly payments which should be retained on file as evidence.	Implemented
2	The payment on 04/12/2017 (cheque No 100595) for £4375.98 was not procured in accordance with Financial Regulations. Three quotations were not secured for the supply.	All supplies, unless they are specialist supplies, should be procured in accordance with the Financial Regulations	Implemented
3	Data Protection Law will change significantly on May 25 th 2018 due to the 2016 EU Directive General	The impact of GDPR on the council should be identified through review of ICO and NALC guidance and the Data Protection	Implemented

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>Data Protection Regulation (GDPR) taking effect.</p> <p>GDPR replaces the 1998 Data Protection Act and it will impose new obligations on Data Controllers and Data Processors and provides enhanced rights for individuals. Compliance with GDPR could have resource implications for local councils.</p>	<p><i>policy, risk assessment and internal controls should be updated accordingly</i></p>	
4	<p>Financial Regulations include a £50000 threshold for formal tendering, but the Procurement Strategy published on the council website states that the threshold for tendering is £25000. The clerk confirmed that the tender threshold approved by council is £50000.</p>	<p><i>The Procurement Strategy should be updated to reflect the correct tender threshold and then published promptly on the website.</i></p>	<p>Implemented</p>

Macclesfield Town Council

Page 1

Working details for ANNUAL RETURN - Year ended 31 March 2021

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
1		522,229	596,472	310	0	General Reserves
1		5,000	5,000	330	0	Committed - Capital Asset Fund
1		4,000	4,000	340	0	Committed - Election Costs
1		40,133	35,834	350	0	Committed - Allotments
1		109,000	109,000	360	0	Committed - Public Convs
1		122,180	122,180	370	0	Committed - Economic Dev
1		15,000	15,000	380	0	Committed - Street Furniture
1		75,905	47,307	400	0	Committed - Investment
1	Balances brought forward	893,447	934,793	Total balances & reserves at the beginning of the year as recorded in the Financial Records		
2		749,548	911,883	1176	101	Precept
2	Annual Precept	749,548	911,883	Total amount of Precept income received in the year		
3		0	988	1000	103	Income - Allotments
3		5,000	5,000	1001	104	Income - Bookings
3		5,949	1,611	1007	101	Income - Interest
3	Total other receipts	10,949	7,599	Total income or receipts as recorded in the cashbook minus the Precept		
4		141,631	162,753	4000	101	Wages & Salaries
4		3,000	3,244	4012	102	Mayors Allowance
4	Staff costs	144,631	165,997	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses		
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings		
6		4,967	12,000	4005	101	Rent & Utilities
6		1,948	1,791	4010	101	Photocopier
6		513	332	4011	101	Travel/Expenses
6		77	0	4011	102	Travel/Expenses
6		7,421	1,419	4013	102	Civic Events
6		2,063	3,048	4014	101	Training
6		471	556	4015	101	Postage
6		4,052	4,110	4016	101	IT
6		399	1,720	4017	101	Advertising
6		5,062	4,451	4018	101	Communications
6		557	1,479	4019	101	Equipment
6		2,665	2,707	4020	101	Audit Fee
6		1,850	2,674	4021	101	Accountancy Support
6		1,109	4,406	4022	101	Legal & Professional
6		1,594	0	4022	103	Legal & Professional
6		774	0	4022	105	Legal & Professional
6		1,600	1,600	4023	101	HR & H&S Support
6		3,264	1,560	4024	101	Subscriptions
6		3,945	3,985	4025	101	Insurance

Continued over page

Macclesfield Town Council

Page 2

Working details for ANNUAL RETURN - Year ended 31 March 2021

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6		1,406	1,314	4026	101	Stationary
6		678	0	4027	101	Catering
6		317	248	4028	101	Bank Charges
6		4,297	792	4029	101	Room Hire
6		0	86	4031	101	Other Expenses
6		0	12,500	4031	104	Other Expenses
6		0	425	4031	105	Other Expenses
6		2,705	18,663	4032	103	Allotment Expenditure
6		1,197	1,819	4033	113	Planning Committee
6		0	8,266	4034	113	Planning Policy
6		40,624	37,668	4050	115	Christmas Lights Installation
6		6,467	0	4052	115	Christmas Lights Switch On
6		32,299	32,887	4053	107	CCTV
6		0	21,400	4057	108	Community Delivery
6		6,134	431	4058	107	Remembrance
6		40,000	40,000	4059	108	Citizens Advice Bureau
6		7,500	10,000	4060	108	Barnaby Festival
6		12,473	35,237	4061	107	Public Realm
6		41,456	39,972	4062	107	Floral Displays
6		16,360	5,148	4063	107	Youth Street Activity
6		100,000	55,000	4064	107	Play Equipment
6		29,603	25,623	4065	107	Projects & Events
6		172	0	4066	107	Community Policing/Enforcement
6		47,344	38,545	4068	112	Other Grants & Donations
6		0	7,567	4069	108	Move More Macclesfield
6		640	0	4070	108	Town Crier
6		38,500	81,446	4071	107	Town Ranger
6		68,598	7,748	4075	114	Macclesfield Project Investmen
6		3,193	0	4077	107	Silk Friendship
6		20,000	25,000	4078	107	Visitor Information Centre
6		1,039	1,500	4079	107	Tourism Promotion
6		7,187	7,242	4081	107	Town Centre Wifi
6	Total other payments	574,520	564,363	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	Balances carried forwrd	934,793	1,123,915	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		62,904	239,034	200	0	Current Bank A/c
8		813,266	814,877	201	0	CCLA Deposit
8	Total Cash & Investments	876,171	1,053,912	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9		198,026	214,888	9	0	Total Fixed Assets
9	Total Fixed Assets	198,026	214,888	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register		
10	Total	0	0	The outstanding capital balances as at 31 March of all loans from third		

Continued over page

Continued over page

ASSETS ADDED 2020/21 to explain difference from last year in box 9 of the return.

CIV000114	Consort/Mayoress badge	01/12/2020	£1,000.00
CIV000115	Deputy Consort/Mayoress badge	01/12/2020	£5,000.00
CIV000116	Shelley china tea and coffee service	01/12/2020	£500.00
CIV000117	Wilmslow Urban District Council presentation silver salver 1936	01/12/2020	£500.00
CIV000118	Department of the Environment award for good design, bronze medallion	01/12/2020	£100.00
CIV000119	Red agate and brass pill box	01/12/2020	£100.00
CIV000120	Butchers Association chain	01/12/2020	£100.00
CIV000121	coronation silver medal and dress miniature	01/12/2020	£100.00
CIV000122	Wilmslow soroptimist club chain and badge	01/12/2020	£100.00
CIV000123	China Tankards	01/12/2020	£50.00
CIV000124	Travis Cup golf trophy	01/12/2020	£100.00
CIV000125	Macclesfield Rural District Council Chairman's silver and enamelled badge	01/12/2020	£100.00
CIV000126	Macclesfield Rural District Council Vice Chairman's enamelled and silver gilt badge	01/12/2020	£100.00
CIV000127	Macclesfield Rural District Council silver gilt and enamelled medallion	01/12/2020	£100.00
CIV000128	Flight book WW11	01/12/2020	£100.00
IT000015	Lenovo Laptop V145-15AST	01/10/2020	£399.00
IT000016	Lenovo Laptop V145-15AST	01/09/2020	£399.00
IT000017	Lenovo Laptop V145-15AST	01/09/2020	£399.00
RES0040	8 x Benches	01/01/2021	£6,667.61
RES0041	1 x Bench	01/01/2021	£946.91
Total			£16,861.52

Macclesfield Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2021

			<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>				
1	31/03/2021	Current Bank Account		359,322.87
2	31/03/2021	CCLA Deposit		814,877.39
				1,174,200.26
<u>Unpresented Payments</u>				
1	01/12/2020	101735		350.00
1	01/01/2021	101751		300.00
1	03/02/2021	101757		177.43
1	03/02/2021	101761		1,000.00
1	23/02/2021	101766		9,799.02
1	23/02/2021	101767		334.80
1	23/02/2021	101769		453.60
1	23/02/2021	101772		118.90
1	25/02/2021	101777		667.50
1	21/03/2021	101779		700.00
1	21/03/2021	101781		1,125.00
1	21/03/2021	101783		294.00
1	21/03/2021	101785		139.20
1	21/03/2021	101791		5,000.00
1	31/03/2021	101637		438.60
1	31/03/2021	101638		1,556.40
1	31/03/2021	101639		558.00
1	31/03/2021	101640		500.00
1	31/03/2021	101641		248.67
1	31/03/2021	101642		55.00
1	31/03/2021	101643		140.00
1	31/03/2021	101644		2,293.03
1	31/03/2021	101645		350.00
1	31/03/2021	101646		6,000.00
1	31/03/2021	101647		60,000.00
1	31/03/2021	101648		1,140.00
1	31/03/2021	101649		500.00
1	31/03/2021	101652		1,108.00
1	31/03/2021	101792		15.21
1	31/03/2021	101793		49.94
1	31/03/2021	101794		69.60
1	31/03/2021	101795A		136.80
1	31/03/2021	101795B		19.07
1	31/03/2021	101796		1,800.00
1	31/03/2021	101797		2,000.00
1	31/03/2021	101798		103.20
1	31/03/2021	101799		20,747.45
				120,288.42
				1,053,911.84

Macclesfield Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2021

		<u>Account Description</u>	<u>Balance</u>
<u>Receipts not on Bank Statement</u>			
0	31/03/2021	All Receipts Cleared	0.00
			0.00
Closing Balance			1,053,911.84
<u>All Cash & Bank Accounts</u>			
1		Current Bank A/c	239,034.45
2		CCLA Deposit	814,877.39
3		Investment Reserve Account	0.00
		Other Cash & Bank Balances	0.00
		Total Cash & Bank Balances	1,053,911.84

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: Macclesfield Town Council

County Area (local councils and parish meetings only): _____

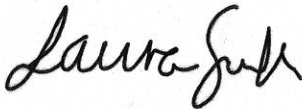
On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on Wednesday 16 June 2021

and ending on Tuesday 25 July 2021

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2021 (i.e. Thursday 1 July – Wednesday 14 July).

We have suggested the following dates: Monday 14 June – Friday 23 July 2021. The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021.)


Signed: _____

Role: Town Clerk

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

Section 1.

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.

We answered no, as the public notice was announced on June 29th , 2020. However, the notice must be announced to the public at least one day earlier than the commencement date of the notice period. Therefore, we have concluded we did not comply with the requirements for the Public Rights Notice for 2019/20.

This will be checked by Town Clerk and Internal Auditor as we did this year by submitting the CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS form to the internal auditor and using this information to transpose to the website and notice board notice.

For more information, go to
www.gov.uk/pay-for-employers

New Employer Helpline

0300 200 3211

For our opening hours go to
www.gov.uk

Textphone

0300 200 3212

Your HMRC office is

Pay As You Earn and Self-Assessment
HM Revenue & Customs
BX9 1AS

MACCLESFIELD TOWN COUNCIL
MACCLESFIELD TOWN HALL
MARKET SQUARE
MACCLESFIELD
SK10 1EA

0184193112100002
11031000

RECEIVED 28 SEP 2015

17/09/2015

Keep this letter safe – it includes your employer registration and reference numbers

You have 2 references you need to use when contacting us about Income Tax and National Insurance contributions (NICs). This is the only correspondence you will receive to advise you of these references.

Your Employer PAYE reference is:

120/ZB30156

Use this reference if you phone one of our helplines (except the Payment Enquiry Helpline), and on any forms or letters you send to the Employer Office.

Your 13 character accounts office reference is: 120PD01092278

Use this reference when you make PAYE payments or contact the Payment Enquiry Helpline, your accounts office or debt management office.

Your accounts office is:

Shipley

Managing your payroll and sending information to HMRC

To help you get started, go to www.gov.uk/pay-for-employers where you can find more information about PAYE and sending information to us. You can also contact the New Employer Helpline on 0300 200 3211.

Whether you choose to operate your payroll yourself or use an accountant, bookkeeper or payroll bureau, details need to be sent to us every time an employee is paid on or before the time they are paid. This information needs to be sent using payroll software which allows it to be sent to us as part of the routine payroll process. To find a series of guides written to support employers in running their payroll, go to www.gov.uk/business-tax/payee

As an employer operating PAYE, there are certain tasks you need to complete each month. For more information on running a payroll please see www.gov.uk/running-payroll

Paying your PAYE electronically

Electronic payment methods are the most secure and efficient ways to pay us.

Your cleared payment must reach our bank account no later than the 22nd of the month following the end of the tax month or quarter to which it relates. Make sure you initiate payment early enough for cleared funds to reach us in time.

Please use the details and guidance link shown overleaf to make sure your payment reaches HMRC on time with the correct PAYE reference and, if needed, the tax year and tax month the payment is for.

Budget discussed item 14

MACCLESFIELD TOWN COUNCIL

SERVICES COMMITTEE

Due to the Coronavirus and Covid-19 restrictions and in line with the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 this meeting will be held remotely, broadcast on youtube.com and can be viewed on the Macclesfield Town Council youtube.com channel

Minutes of the meeting held on 23rd November 2020 at 7pm

Consideration of the implications relating to Covid-19 transmission will be taken across all items on this agenda.

In attendance:

Cllr Janet Jackson MBE
Cllr Chris Wilcock
Cllr Fiona Wilson
Cllr Sarah Bennett-Wake

Also, in attendance were the Town Clerk, the Community and Events Manager and the Events and Communications Officer.

1. ELECTION OF CHAIR AND VICE CHAIR

- 1.1 Cllr Janet Jackson MBE was elected as Chair
- 1.2 Cllr Chris Wilcock was elected as Vice Chair

2. APOLOGIES FOR ABSENCE

Cllr Neil Puttick

3. DECLARATIONS OF INTEREST

Cllr Wilcock declared a non-pecuniary interest in item 9.4 as his child attends St. Albans Preschool.

PUBLIC QUESTIONS

There were no public questions.

4. MINUTES OF THE SERVICES COMMITTEE MEETING HELD ON 7TH SEPTEMBER 2020

The minutes were approved as a true record of the meeting.

5. MATTERS ARISING FROM THE MINUTES

There were no matters arising from the minutes

6. COMMUNITY

6.1. Community Engagement Update

The report was noted, and the Committee commented on the positivity of the wide reach of the recent social media campaigns.

6.2. CVSCE Proposal

The Chair and the Committee thanked CVS for their work with the Macclesfield Community Groups and agreed to seek 3 quotes for this work.

Resolved: The Clerk to write a specification to support the voluntary and community sector and seek 3 quotes and evaluate with the purpose for an SLA to be agreed for no more than £10000.

7. LOCAL SERVICE DELIVERY

7.1. Events Update

The report was noted

7.2. Silk Monument

Cllr Wilson updated that the Silk Monument was now set to go to Northern Planning on 13th January 2021 where she will speak on behalf of the Town Council.

7.3. Silk heritage visits and engagement

The report was noted

7.4. Weston community centre

The report was noted

7.5. Christmas lights

The Christmas lights in the Town Centre are now on and the Christmas tree is up in Market Square.

7.6. Floral displays

The report was noted

7.7. Public toilets

The report was noted

7.8. Chestergate LED festoons

Resolved: The Committee agreed to the cost of the repairs and replacements of the festoons on Chestergate to the cost of £2,998.

8. LEISURE – OUTDOOR ACTIVITIES

8.1. Windmill St play area

Cllr Wilson, the Town Clerk and the Community and Events Manager will arrange another site visit, as there continues to be some 'snags' and delays.

8.2. Hurdsfield and Broken Cross play areas

Cllr Wilcock and Cllr Bennet Wake have received information from Ansa and will begin to consult the residents with regard to the play parks on their respective wards.

8.3. South Park Pavilion

We have received updated Heads of Terms from CEC and Cllr Jackson and Cllr Wilson along with the Town Clerk will review this week and update at the next Full Council meeting.

8.4. Rugby Drive

The report was noted

8.5. Playing Out

The report was noted

8.6. Allotments

Resolved: The costs stated within the reports for the work on the following allotments was approved

- Stamford Rd Fencing
- Birtles Rd Trees
- Park Grove cost of clearing

8.7. Street sports

The report was noted

8.8. Premier League Kicks

The report was noted

9. STREET SCENE

9.1. Public realm furniture

The report was noted

9.2. Town Ranger

The Chair and the Committee thanked the Town Rangers for their excellent service and expressed that it was very valued by many residents.

9.3. Noticeboards

The report was noted.

The Chair reminded the Committee that we had agreed to pay for the noticeboards and the licenses at the Services Committee on 14th September 2020. The Clerk will go ahead with the

noticeboards and the licenses and then pursue a possible refund of the licenses, with CEC. The Clerk has informed the CEC portfolio holder of the new noticeboard license costs, who will investigate.

9.4. St. Albans School Roundabout

Resolved: The cost of £1500 for the proposal was agreed subject to permission from Cheshire East Highways.

9.5. Middlewood Way Lighting

Cllr Wilson updated that we agreed to go ahead with installing solar lighting on the Middlewood way in June 29th 2020 at Full Council Meeting, subject to an update on the costs. As yet, we have not had an up to date from Cheshire East Highways and Cllr Wilson has recently written to the CEC Portfolio holder to pursue a quote for this work.

10. TOWN CENTRE RE-GENERATION

10.1. Town Centre re-generation Update

Cllr Wilson updated that the Town Centre Recovery Working Group had been working hard conducting surveys for residents and local businesses and holding fact-finding sessions on a number of subjects including retail, cultural and digital, residents and hospitality. The group have met to gather all the evidence and are looking to produce the recovery plan over the coming weeks.

10.2. Report Hand Sanitisers for the Town Centre

Resolved: To buy bespoke hand sanitisers for shops in the town centre at a cost of £1,800 was approved.

10.3. Footfall mapping data

The footfall data is now on the Town Council Website with a comparison to the national average. It was noted by Cllr Jackson that Macclesfield Town Centre footfall was fairing better than the national average.

10.4. Town Centre free WI-FI data

The report was noted

11. TRANSPORT

11.1. Cllr Jackson updated that the Community transport/bus project had not moved forward as we would have hoped due to COVID-19 and lockdowns. We will work with the DIB to complete research on our behalf of what Community transport is available and what residents want for Community transport in Macclesfield. Cllr

Jackson also attended the CVSCE Community Transport Network and reported back that many transport schemes were still not running due to COVID-19 and ensuring volunteers working on the schemes and the people using them were safe.

12. COUNCIL IDENTITY AND COMMUNICATIONS

12.1. Proposal to update MTC Website

Resolved : The proposal to update the MTC website was approved subject to 3 quotes for the cost of no more than £5000.

13. ENVIRONMENT

13.1. Future Forest

Cllr Wilson updated the committee that the Planning Committee of Macclesfield Town Council have set up a working party to explore the possibility of large scale tree planting at the fence avenue site of the old King's school as well as the re-opening of the canal bridge. Meetings are being set up with the developers and further updates will be provided to the committee.

14. DRAFT BUDGET 2021/22

The Town Clerk presented the draft Budget, with an overview of changes to the budget for 2021/22 detailed below:

- Increase in Staffing resources.
- Kickstart posts – potentially 4 over the year (funding will come from Government see point further down entitled Employment of 2 Young People)
- Increase in Ranger resources to 3 full time Rangers
 - Although an increase we will no longer pay for a seasonal ranger or plant watering
 - The extra Ranger support will allow us to support and maintain the allotments more.
- Increase in Communications Budget. Work with Town Centre Recovery group clearly identifies a need for increased communication across the town and ensuring accessibility.
- Introduction of Ward Budgets
- A new Covid Fund – to assist with issues with Covid that may arise. We believe this will very much continue to be an issue into next year.
- An SLA to provide support for Community Groups and increase volunteering.
- An increase in SLA for CAB as they have increased referrals.
- CCTV Service Level Agreement to be agreed with CEC
- Project and Events budget is reduced to take into account Covid restrictions we believe will still be in place next year.

The Committee agreed to look again at the Project and Events budget as now there is a vaccine within the near future, we must be sure the council can respond by providing projects and events next year as things get back to normal. The Town Clerk will go back and look at this budget item. The budget will be presented again at the Finance Committee on 30th November 2021

15. CORRESPONDENCE

There was no correspondence

16. MEMBER ITEMS

There were no Member Items

17. DATE, TIME AND PLACE OF NEXT MEETING

17.1. The next meeting of the Services committee will be held at 7pm on 8th Feb 2021 at a location and format to be confirmed subject to relevant current Covid-19 guidance.

The meeting closed at 20.19pm
Chair Cllr Janet Jackson MBE
Clerk Laura Smith

Budget discussed
item 11.

MACCLESFIELD TOWN COUNCIL

FINANCE COMMITTEE

Due to the Coronavirus Covid-19 restrictions and in line with the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 this meeting will be held remotely, broadcast on youtube.com and can be viewed on the Macclesfield Town Council youtube.com channel.

Minutes for the meeting on 30th November 2020 at 7.00pm

In attendance: Cllr Chris Wilcock
Cllr Alift Harewood MBE
Cllr Fiona Wilson
Cllr Neil Puttick
Cllr Mike Hutchison
Cllr Sarah Bennett-Wake

1. ELECTION OF CHAIR AND VICE CHAIR

Following the review of committee membership at full Council on 28/09/2020, the chair and vice chair were re-elected.

- 1.1 The Committee elected Cllr Puttick as the Chair.
- 1.2 The Committee elected Cllr Wilson as the Vice Chair

2. APOLOGIES FOR ABSENCE

None

3. DECLARATIONS OF INTEREST

Cllr Puttick declared a non-pecuniary interest in agenda item 7.9 as he applied to Healthbox for a slow cooker initiative and item 8.1 as he is a member of Scoops and Scales and helps them with their work.

Cllr Wilcock declared a non-pecuniary interest in agenda item 7.4 as he is a volunteer for WHAM.

Cllr Bennett-Wake declared a non-pecuniary interest in item 8.1 as she is a member of Scoops and Scales

Cllr Wilson declared a non-pecuniary interest in item 7.1 as she attends SPARK meetings as a Ward Councillor.

PUBLIC QUESTIONS

The meeting was adjourned to invite comments and questions from the public.

Averil Goodier, CEO of the Disability Information Bureau spoke about the grant application they have submitted, which is to combat digital exclusion as part of a delivery of the 'In the Know' project. She informed the group that there is a need to train and support people to get online, particularly during this pandemic, where so many services are offered online. Their service will train people to get GP's appointments and do consultations online and order shopping or prescriptions.

The meeting was then reconvened.

4. MINUTES OF THE MEETING OF THE FINANCE COMMITTEE ON 14TH SEPTEMBER 2020

RESOLVED: That the minutes are approved as a true record of the meeting

5. MATTERS ARISING FROM THE MINUTES

5.1. Feedback from Macclesfield Music Centre Concert was noted to be taken under Agenda Item 8.2

6. REVIEW TERMS OF REFERENCE

RESOLVED: The Terms of Reference for the Finance Committee were agreed to be approved by Full Council on 14th December 2020.

7. GRANT APPLICATIONS

7.1. SPARK

RESOLVED: That the grant of £250 is approved.

7.2. Silklife Foodbank

RESOLVED: That a grant of up to £2,000 is approved subject to more information to be sought from the applicant:

- i. What the bags will be made of and will they be branded with the Silklife Foodbank logo as well as the Macclesfield Town Council logo.
- ii. Where the bags will be purchased from. The Town Council always encourages local procurement from local suppliers wherever possible.

- iv. Provision of detailed costings of the bags and how many food parcels they will be able to hold. Is there a system that can be put in place to ensure that clients can bring back their bags to be re-filled rather than giving repeat clients more bags each week? The Town Council are committed to sustainability and less waste in every situation possible.
- v. That the final approval to release the grant is delegated to the Chair and Deputy Chair of this committee.

7.3. Disability Information Bureau

RESOLVED: That the grant of £1996 is approved

7.4. WHAM

RESOLVED: That the grant of £2000 is approved

7.5. The Hope Centre

RESOLVED: That the grant of £2000 is approved

7.6. Calvary Church

RESOLVED: That the grant of £1000 is approved

7.7. Princes Trust

RESOLVED: That the grant of £250 is approved

7.8 East Cheshire Hospice

RESOLVED: That the grant of £2000 is approved

7.9 Healthbox

RESOLVED: The Committee seeks further information from the applicant:

- i. The time period the project will cover.
- ii. The area or cohort the grant will cover or target.
- iii. A list of the facilities and venues will they be using and an assurance that they will be Covid secure.
- iv. A copy of food hygiene certificates in place for the project.
- v. More information that there is a need that is not covered by other food providing organisations in Macclesfield.
- vi. The Town Clerk, Chair of Finance and Vice Chair of Finance will give final approval and report back to all Committee members for a decision to be made.

8. GRANT UPDATES

8.1. Scoops and Scales Update

The Grant updates were noted, and Councillors thanked the group for their work.

8.2. Macclesfield Music Centre Update

The Grant updates were noted, and Councillors thanked the group for their work.

9. WARD BUDGETS

RESOLVED: Ward Budgets, amounts and process of application were approved for recommendation to Council as part of the Budget on 14th December 2020.

10. MICRO GRANTS

RESOLVED: Micro Grants, amounts and process of application were approved for recommendation to Council as part of the Budget on 14th December 2020.

11. 2021/22 BUDGET SETTING

The Town Clerk talked through the Budget Version 3 for 20/21 highlighting the key changes as follows:

- To put the £100,000, we committed in the budget for Community Transport which has not been spent because of the pandemic into Ear Marked Reserves to show commitment to this project.
- To put £40000 in Ear Marked Reserves for a Conservation Review and Character Assessment, which was budgeted for this year but has been delayed due to Covid, and thus may not be paid this year.
- To carry over a further approx £30000 from a projected underspend on this year's 2021/21 budget. On the 2021/22 budget this will be marked as income from general reserves.

This will go towards the following:

- For Civic Awards which could not take place this year 2020/21 due to Covid.
- Towards the Remembrance budget 2020/21 for the oncoming year as we could not hold a public Remembrance event.
- Towards Projects and Events.
- Towards the Covid Recovery Fund.

Budget 2021/22

- Increase in Staffing resources including Events and Communication Officer.

- 2 Kickstart posts – potentially 4 over the year (funding will come from Government see point further down entitled Employment of 2 Young People).
- Increase in Ranger resources to 3 full time Rangers
 - Although an increase we will no longer pay for a seasonal ranger or plant watering.
 - The extra Ranger support will allow us to support and maintain the allotments more.
- Introduction of Ward Budgets.
- A new Covid Fund – to assist with issues with Covid that may arise. We believe this will very much continue to be an issue into next year.
- An SLA for Voluntary Sector Support.
- An increase in Grant for CAB as they have increased referrals.

Members discussed the draft budget at length. Cllr Wilson also proposed:

- i. To give the surplus in the Civic Events budget at the end of the financial year (excluding costs for the Civic Awards) to the Mayors Chosen Charity's as fundraising has been so difficult this year.
- ii. To give the surplus from the Remembrance budget to the local branch of the Royal British Legion minus £3000 which we will use next year to hold a larger event, as it is the Royal British Legions 100th birthday.

RESOLVED: That the draft 2020/21 budget with points i and ii is circulated as version 4 and is recommended to Council for approval and adoption.

12. ONLINE BANKING

RESOLVED: The procedure for Online banking payments is approved for recommendation to Council on 14th December 2020.

13. SPEND TO DATE

The list of authorised payments was noted.

RESOLVED: The spend to date of ££423,503 for recommendation to Council was approved.

14. MEMBER ITEMS

None

15. DATE, TIME, AND PLACE OF NEXT MEETING

The date of the next meeting of the Finance Committee is 7pm, 15th
March 2021 format/venue to be confirmed subject to C-19 restrictions
and related regulations

Meeting Closed: 8:39pm
Chair Cllr Neil Puttick
Clerk Laura Smith

MACCLESFIELD TOWN COUNCIL

Due to the Coronavirus Covid-19 restrictions and in line with the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 this meeting will be held remotely, broadcast on [youtube.com](https://www.youtube.com) and can be viewed on the Macclesfield Town Council [youtube.com](https://www.youtube.com) channel.

Minutes of the meeting of Macclesfield Town Council held on **14th December 2020** at 7pm

In attendance: Cllr Sarah Bennett-Wake
Cllr Janet Jackson MBE
Cllr Chris Wilcock
Cllr Mick Warren
Cllr Alift Harewood MBE
Cllr Fiona Wilson
Cllr Neil Puttick
Cllr Mike Hutchison
Cllr Lloyd Roberts

1. APOLOGIES FOR ABSENCE

Cllr David Edwardes
Cllr Fin Shenton

2. DECLARATIONS OF INTEREST

Cllr Puttick - declared a non-pecuniary interest in agenda item 8.2 as he was involved with the previous Barnaby Parade and may be involved with them in the future.

Cllr Jackson - declared a non-pecuniary interest in agenda item 10 as a trustee of the Citizens Advice Bureau.

The meeting was adjourned allowing for public comments and questions.

Will McKellar, CEO of Citizens Advice Cheshire North updated Councillors on the continued work of the organisation. They have moved from face-to-face work to telephone, email and webchat work. Between Jan and

Nov 2020 there has been an increase of over 1000 clients to 4354 with nearly 10,000 issues.

All types of enquires have increased, except for debt, which is assumed to be lower due to the debt holidays during Covid. Once ended the CAB are expecting a wave of debt and eviction enquires.

Patrick Birch, from Macclesfield Football Club gave update on the progress made by the Club since the last meeting in September. There is a new owner, Rob Smethurst who along with new Manager Robbie Savage has given the town its football club back. There is a broad vision for the club including a gym, sports bar and community centre, that will generate surplus to support the income of the football club. There will be opportunities for community employment and for training and employment. There has been a great reaction, they have sold 400 memberships and have sold 200 season tickets. They will be attending the Moss Rose Partnership to get involved with the community.

Lindsey Brown, also from Macclesfield Football Club, also thanked everyone for the support. Lindsey is Head of Operations and will be championing girls and women's football. They have chosen the Alzheimer's Society as their charity partner and will be fundraising for them and will become a dementia friendly club. Lindsey also explained about the need for the Council to give authority to the football club to allow use of the blue lion on the Macclesfield Town Council logo. This will be discussed at agenda item 13.

Abi Gilmore, Co- Chair of Barnaby Festival spoke on agenda item 8.2 the proposal for an art trail called 'REDUX'. They are asking for funding for the project which will compromise 3 permanent art installations in the town, allowing people to come together in a safe way. It will be co-produced with the community and integrate with other potential trails in the town. It will also offer fundraising opportunities.

Lauren Smethurst, also from Barnaby spoke of the how the 'REDUX' project will consult with the community and invite people to have a say on where the art goes and what it will be. It will hopefully promote the town and increase footfall and will be open to anyone, including those that are digitally excluded who may not be able to access online projects.

The Mayor and Councillors thanked all the speakers for their reports and time.

The meeting was then reconvened.

3. MINUTES OF THE MEETING OF FULL COUNCIL 28TH SEPTEMBER 2020

RESOLVED: That the minutes are approved as a true record of the meeting.

4. MATTERS ARISING FROM THE MINUTES OF 28TH SEPTEMBER 2020

None.

5. MINUTES OF THE PLANNING COMMITTEE

5.1 Minutes of the Planning Committee 25/09/20

5.2 Minutes of the Planning Committee 16/10/20

5.3 Minutes of the Planning Committee 06/11/20

5.4 Draft Minutes of the Planning Committee 27/11/20

The minutes were noted

5.5 Conservation Area Appraisal (CAA Tender) Evaluation Report

RESOLVED: The report recommendations were agreed.

MATTERS ARISING

None

6. MINUTES OF THE FINANCE COMMITTEE

6.1 Draft Minutes of Finance Committee 30/11/20

The minutes were noted.

MATTERS ARISING

None.

6.2 Spend to Date

RESOLVED: The spend to date of £423,503 was approved.

7. MINUTES OF THE SERVICES COMMITTEE

7.1 Draft minutes of the Services Committee 23/11/20

The minutes were noted.

MATTERS ARISING

None.

8. COMMUNITY DELIVERY

8.1 Local Policing Unit (LPU) – Jez Taylor

Chief Inspector Jez Taylor updated the Councillors, informing them that their role is to educate the public of Covid restrictions however if necessary, they will take enforcement action. There will also be an increased number of Officers in the Town Centre as the footfall increases over the Christmas period.

Cllr Puttick enquired about traffic enforcement in the Town Centre, as did Cllr Jackson. The Chief Inspector said it should be deliveries and exemptions only, and that he would speak to the local policing team to review any issues.

Cllr Wilson thanked the Chief Inspector, for the increased PCSO and beat officers that along with Macclesfield Town Councillors and Cheshire East Councillors have dealt with increased incidences of anti-social behaviour. Increased patrols of South Park have proved very helpful.

Cllr Wilson also enquired about the Police and Crime Commissioners Anti-Bullying Charter, which the Chief Inspector said he could update at the next meeting.

Cllr Harewood welcomed the improved relationships with beat Officers and PCSO's. Cllr Harewood also stated that the Town centre traffic exemptions were welcomed by people who had to pick up heavy deliveries.

Cllr Roberts asked how the hospitality sector were dealing with the Tier 2 Covid restrictions. The Chief Inspector informed Councillors that there had been very few complaints in Macclesfield, however they do follow up on them all.

The need for Town Centre policing has been displaced to tackle large groups congregating in public spaces and households mixing.

Cllr Hutchison asked about the Police and Crime Commissioners grants and the need to match fund. The Chief Inspector explained match funding did not have to be money, that it could be in kind e.g. volunteer hours.

The Mayor and Councillors thanked The Chief Inspector and all the Officers for their hard work.

8.2 Barnaby Proposal

RESOLVED: The funding request for 'REDUX' is approved with the following revisions:

- i) Approved a grant of £5000 to get the project started.
- ii) For Barnaby to update the Services Committee on 8th February 2021, with progress and a plan with timescales for the complete project.
- iii) The Council ask Barnaby to consider the timescales as it may take longer to complete than anticipated.
- iv) The Services Committee can award further funding for the project.

9. GOVERNANCE REVIEW

9.1 Quality Policy (updated)

RESOLVED: The Quality Policy is approved.

9.2 Finance Committee ToR (Updated)

RESOLVED: The Finance Committee ToR are approved.

9.3 Planning Consultation Working Group ToR (new)

RESOLVED: The Planning Consultation Working Group ToR are approved.

9.4 Character Assessment Working Group ToR (new)

RESOLVED: The Character Assessment Working Group ToR are approved.

9.5 Online Banking Procedure (new)

RESOLVED: The Online Banking Procedures are approved.

10. BUDGET 2021/22

10.1 BUDGET 2021/ 22

RESOLVED: The budget for 2021/ 22 is approved.

10.2 CCTV CONTRACT

RESOLVED: The Council approved the 3-year contract.

11. TOWN CENTRE RECOVERY WORKING GROUP

The report was noted.

12. SOUTH PARK PAVILION

The report was noted

13. MACCLESFIELD TOWN FOOTBALL CLUB

RESOLVED: Approved to allow Macclesfield FC to use part of the Town Council logo, the blue lion holding between its forepaws a garb of wheat as the Competent Authority.

14. MEMBER ITEMS

None

15. CORRESPONDENCE

None

16. DATE, TIME AND PLACE OF NEXT MEETING

The date of the next meeting of Macclesfield Town Council is at 7pm on 29th March 2021.

The format/venue to be confirmed subject to C-19 restrictions and related regulations.

Meeting Closed at 8:28pm.

Chair Cllr Sarah Bennet-Wake

Clerk Laura Smith

Budgetary Explanations V4

2020/21 Budget

Ear Marked Reserves

The proposal is to take the following costs made this year from Ear Marked Reserves:

- £5000 from Capital Asset Fund to pay for the new Window at Weston Community Centre (our asset)
- £7000 from Street Furniture to pay for benches
- Costs associated with the Silk Rd Monument to come from Capital Investment Ear Marked Reserves
- Cost of allotments to come from Allotments Ear Marked Reserves.

To put the £100,000, we committed in the budget for Community Transport which has not been spent because of the pandemic into Ear Marked Reserves to show commitment to this project.

To put £40000 in Ear Marked Reserves for a Conservation Review and Character Assessment, which was budgeted for this year but has been delayed due to Covid, and thus may not be paid this year.

To carry over a further approx 3% of underspend from 20/21 including for the following:

- For the Civic Awards which could not take place this year 20/21 due to Covid. To give the surplus in the Civic Events budget at the end of the financial year to the Mayor's Chosen Charities as fundraising has been so difficult this year.
- Towards the Remembrance budget 20/21 for the oncoming year as we could not hold a public Remembrance event and to give the surplus from the Remembrance budget to the local branch of the Royal British Legion.
- Towards the Projects and Events budget.
- Towards the Covid Recovery Fund
- The precept would increase by 4.5%.

Budget 2021/22

- Increase in Staffing resources including Events and Communication Officer
- 2 Kickstart posts – potentially 4 over the year (funding will come from Government see point further down entitled Employment of 2 Young People)
- Increase in Ranger resources to 3 full time Rangers
 - Although an increase we will no longer pay for a seasonal ranger or plant watering
 - The extra Ranger support will allow us to support and maintain the allotments more.
- Introduction of Ward Budgets
- A new Covid Fund – to assist with issues with Covid that may arise. We believe this will very much continue to be an issue into next year.
- An SLA for Voluntary Sector Support
- An increase in grant for CAB as they have increased referrals.

Employment of 2 Young People

To apply for Government Kick Start Funding and to employ 2 young people for 6 months with this funding.

- 25 hours per week at national minimum wage, plus the NI and pensions contributions (at the statutory rate)
- We will receive up to £1500 in funding to on top of the employment costs, which I would suggest we use towards payment of a qualification for each position.
- 1 x Administrative Assistant to work in the office to be managed by Administrative and Governance Manager
- 1 x Junior Ranger to work outdoors with and be managed day to day by Adrian, with Town Clerk to oversee. Ansa have agreed to induct and allow this position to attend their premises.
- We aim for these positions to be in post in January 2021.
- Job Descriptions have been drafted and submitted to the funder.
- If it goes well we can take 2 more after 6 month.
- We should be notified before Christmas if we have been successful in gaining the funding.

Income	Budget From Precept and Reserves 20/21	Budget From Precept 21/22	Budget from ERM 21/22	Comments
General Reserves	£33,000		£30,000	Towards CIVIC, REMEMBRANCE, PROJECT EVENTS, COVID FUND
ERM Allotments	£25,000		£10,000	Already in Allotments Ear Marked Reserves
ERM Investment	£20,000		£20,000	
ERM Public Conv	£10,000		£10,000	
ERM Economic Development				
ERM Street Furniture	£7,000			
ERM Capital Asset Fund	£5,000			
ERM Conservation Review				
ERM Community Transport				
ERM Elections				
Precept	£911,883	£952,918		If we agree to put this amount in ERM from last year as it did not get spent due to Covid
Interest	£1,107	£1,000		4.5% Increase
Weston Community Centre	£5,000	£5,000		
Allotments	£0	£700		
Kick start Funding		£15,000		To fund to placements
Total	£1,017,990	£974,618	£214,000	
	Budgeted Expenditure from Precept and reserves	Budgeted Expenditure from Precept 21/22	Budgeted Expenditure from Reserves 21/22	
Expenses				
Administrative Costs				
Staffing				Assuming the same staff the same with up to a 3% rise if applicable with two kick start people
Premises (Rent & Utilities)	£152,994	£201,368		
Supplies and Services	£12,000	£12,000		
Photocopier	£2,500	£2,500		
Travel/expenses	£750	£750		
Mayor's Deputy Mayor's Allowance	£3,000	£3,000		Assuming this will go to pre covid levels
Civic Events	£8,000	£8,000	£3,000	
Civic Travel	£0			
Training	£3,000	£4,300		More staff to train
postage	£950	£1,000		
IT	£3,000	£3,000		
Advertising	£1,000	£1,000		
Communications				Increase - Comms officer and commitment to increase promotion including visual communication e.g videos
Equipment	£5,000	£8,000		
Accountancy Support	£2,000	£2,000		
Legal	£3,000	£5,000		Assumed as the Pavilion progresses we may need more support
HR & H&S Support (Wirehouse)	£1,800	£1,800		
Subscriptions	£2,000	£2,500		
Insurance	£4,400	£4,400		
Stationary	£2,000	£2,000		
Catering	£500	£500		
Election Costs (ringfenced)	£0			
Bank Charges	£500	£500		
Meeting room hire	£5,000	£5,000		
Ward Budgets (NEW) for NEXT YEAR	£0	£14,000	£4,000	May By election (£4000 in ERM) £10000 total
Audit	£2,500	£2,500		A budget for each Ward

Other Expenses	£0	£0	£0
Total Administrative Costs	£218,394	£293,618	

Operational Costs				
Allotments				
Allotment Expenditure				Use EMR for allotments transformation. Establish
Weston Community Centre	£0	£8,000	£10,000	Maintenance amount.
Other expenses	£2,500	£3,000		
Public Conveniences			£10,000	
Other expenses				
Christmas Lights				
Christmas Lights Installation	£38,000	£30,000		
Christmas Lights Switch On	£7,000	£7,000		
Project & Events				
Public Realm	£50,000	£50,000		
Town Ranger	£86,980	£130,000		This is with an extra ranger to help and maybe help
Floral Displays	£50,000	£40,000		with allotments
CCTV	£41,009	£33,000		Reduced as no seasonal ranger
Capital Asset maintenance Fund				This is the cost if we agree for the next 3 years
Project & Events	£50,000	£36,000	£14,000	
Community Enforcement	£20,000	£10,000		
Remembrance	£6,000	£6,000	£3,000	£3000 carried over from last year
Youth Street Activity	£20,000	£20,000		Kept the same as pre covid
Large Capital Project				
Visitor Information Centre	£25,000	£25,000		
Macclesfield Promotion	£15,000	£15,000		
Town Centre Wifi	£6,000	£7,000		
Play equipment	£100,000	£100,000		
Covid Recovery Fund		£10,000		NEW FUND
Community Delivery				
Citizen's Advice Bureau	£40,000	£50,000		Increase in recognition of increased demand
Community Delivery	£20,000	£20,000		
Voluntary Sector SLA		£10,000		If we agree to SLA and extra support for the vol sector
Move More Macclesfield	£10,000	£10,000		and to build our own volunteering opportunities
Town Crier	£1,000	£1,000		
Barnaby Festival				
Community Transport	£10,000	£10,000		
Planning Committee	£100,000		£100,000	Moved to EMR if agreed
Planning Committee	£10,000	£8,000		
Planning Policy				For Character Assessment review and Conservation
Grants and Donations	£40,000		£40,000	Area review from EMR if we move it to ERM from 20/21
Other Grants and Donations	£40,000	£42,000		Budget as not spent due to Covid delays
Other Operational Costs				
Macc Project Investment			£20,000	
Total Operational Costs	£788,489	£681,000	£214,000	
Macclesfield Community Investment Projects				
Capital Reserves Drawdown				

	Precept and Reserves	From Precept and funding	From ERM Reserves
Total Income	£1,017,990	£974,618	£214,000
Total Budgeted Expenditure	£1,006,883	£974,618	£214,000
Total Precept and Reserves Budgeted 2021/22	£1,188,618		
Total Budgeted Expenditure 2021/22	£1,188,618		
	£0		

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