



Town Hall, High Street, Corsham, Wiltshire SN13 0EZ

Tel: 01249 702130

Email: towncouncil@corsham.gov.uk

www.corsham.gov.uk

13 October 2022

To: All Members of the Finance and Administration Committee: Councillors S Abbott, H Belcher, J Brook, T Ellis, R Hopkinson, M Jackson, D Jarman and G Ward.

All other Members of the Council for information.

Dear Councillor

An informal meeting of the Finance and Administration Committee will be held online via MS Teams on Wednesday 19 October 2022 commencing at 7.30pm. To take part in the meeting, click [here](#) or email dmartin@corsham.gov.uk for joining instructions.

Yours sincerely

David J Martin
CHIEF EXECUTIVE

Press and Public – To observe the meeting online, please click [here](#) or email dmartin@corsham.gov.uk for instructions.

AGENDA

1. Apologies.

2. Declarations of Interest.

To receive any Declaration(s) of Interest under Corsham Town Council's Code of Conduct issued in accordance with the Localism Act 2011.

3. Matters Arising from the notes of the informal Finance and Administration Committee Meeting held on 17 August 2022 – *for information only*.

4. Grant Applications (Fourth Round) – The grants scheme for 2022/23 is being publicised and four grant applications have been received for consideration at this meeting. The balance of the grants budgets for 2022/23 are as follows: Grants General/Section 137 (budget heading 102/1260 and 102/1262) £6,350*; Methuen Hall (budget heading

102/1261) £0; Arts Centre (budget heading 102/1265) £2,000; Corsham Youth Zone (budget heading 102/1266) £0 (note agreement to pay £8,200 in 2022/23); Peacock Arts Trail (budget heading 102/1267) £750; Corsham Bowls Club £0. There is also an earmarked reserve: Grant Tourism/CADT £1,967 (budget heading EMR 361).

*This includes £500 conditional grant offered to Corsham Care Homes therapy sessions but not claimed yet (Note 4.ii – F&A 17/08/22).

There is a limit to how much the Council can spend where it has no specific power. This is known as Section 137 expenditure and must be recorded separately in the Town Council's accounts. The limit for 2022/23 is £8.82 per registered elector, which equates to almost £90,000. The Council is highly unlikely to reach this figure in any given year and, overall, spent £3,303 on Section 137 expenditure in 2021/22. Where grant applications are for activities funded through Section 137, they are identified below (one for this meeting). The Community Services Committee has a Health and Wellbeing Budget of £15,000 which is also classed as Section 137 expenditure.

Details of the grant applications are as follows:

Awarded 2021/22	Requested 2022/23	Applicant & Purpose
General Grants		
£0	£420	2 nd Corsham Guides – Towards hut fees and guiding badge resources.
£2,000	£500	Corsham Rugby Football Club – Towards an array of solar panels and battery storage to reduce energy bills and the club's carbon footprint.
£0	£500	Corsham Area Development Trust – Towards electricity costs of running the tourist information service at Arnold House (<i>Note: this can be met from EMR 361 – Grant Tourism/CADT</i>)
Section 137		
£0	£500	St John Ambulance Wiltshire – Towards a new Community Support Unit vehicle.

- *for consideration and decision.*

5. Detailed Income and Expenditure Accounts (including the Town Hall) – To consider the financial report – *for review.*
6. Information Security Policy (*Minute 35/22, 13/06/22*) – One of the recommendations on the data protection compliance report earlier in the year was to produce an Information Security Policy. A draft policy, based on the model provided by our Data Protection Officer service, *One West*, is *attached - for consideration.*

7. Appointment of Internal Auditors 2023/24 – Formal note of an appointment of internal auditors is required. Auditing Solutions Ltd has provided an effective service since being appointed several years ago and are familiar with the Town Councils processes and procedures.

Recommendation

That Auditing Solutions Ltd be appointed as the Council's Internal Auditors for 2023/24.

8. Option to Opt Out of the SAAA Central External Auditor Appointment Arrangements – With reference to the attached email from Smaller Authorities' Audit Appointments Limited (SAAA) smaller local councils (less than £6.5m income or expenditure) must be given the opportunity to opt out of the central scheme and appoint their own external auditors for the next five-year appointment period. During the last five-year period, no smaller authorities opted out. The Committee is recommended that the Town Council remains in the central scheme, which it has been in since it was originally established – *for consideration*.
9. Annual Insurance Review – The Chief Executive has completed the Annual Insurance Review and no issues or concerns have been identified. The insurance cover was re-tendered in spring 2021 for a five year period. The cover is reviewed monthly to ensure that any significant new assets or risks are covered. The Town Council's asset register is being fully reviewed in 2022/23 following the appointment of new accountants – *for information/comment*.

10. Exclusion of Press and Public

Recommendation: That the press and public be excluded from the meeting for the next item of business in order to consider confidential personal information covered by the Data Protection Act 2018.

11. Staffing Review (Note 12. F&A 20/04/2022) – To receive an update on the staffing review The Chief Executive will provide details at the meeting – *for discussion*.

TOWN COUNCIL**Balance of available funds as at 30 September 2022**

	30/09/2021	31/05/2022	30/09/2022
Current Assets	£1,378,891	£1,496,878	£1,817,756
General Reserve	-£185,000	-£185,000	-£250,000
Earmarked Reserves	-£886,237	-£965,857	-£933,636
Coppershell a/c	-£800	-£0	-£0
Unpresented cheques/creditors	-£0	-£0	-£403
Sub-total	£306,854	£346,021	£633,717
Uncleared Assets (cheques)	+£0	+£0	+£0
BALANCE	£306,854	£346,021	£633,717

New notes are in *italics*.

Explanation of Variances

The above table shows a comparison with the figures presented to the June meeting and the closest period reported last year.

As mentioned in the previous report, the General Reserve Figure has been increased from £185,000 to £250,000 as the lower limit to be retained for unexpected expenditure during the year.

Current assets are higher than this time last year primarily due to second precept instalment being included in the figures. This is partly offset by the increased general reserve figure and higher earmarked reserves.

Detailed Balance Sheet

The second precept instalment has been received and appears in the report.

The Coppershell Charity Account, which has a balance of £800, no longer appears in the figures. This change was made by the new accountants as the account is for a separate charity. The bank statement for the account will be checked and signed at least annually by the accounts sub-committee.

Annual Budget by Committee – Committee Summary

This report shows summaries by Committees and Cost Centres only.

The 'DRAFT 2023/24' column very broadly shows the current year budget plus inflation and will be updated prior to the budget meetings.

Budget Detail by Committee

Note: Our new accountants have changed the process for dealing with transfers from reserves. XXX/7000 codes are now used instead of XXX/9960 codes).

Page 1

A/c

1110

Audit – This is an accrual for the 2021/22 external audit. *The invoice was approved at the October Council meeting.*

1121

IT Support/Services/Website – This includes cabling work for the phone system in the former Council Chamber for office use. Funds for this have been transferred from EMR 357 Strategic Plan (see 101/7000). *Correction: this will be covered from savings in the Strategic Plan Revenue budget (101/1164)*

Page 2

A/c

1127

Office Equipment - *This is primarily for a new cabinet for the IT comms switch, a laptop and monitors and will be covered from savings in the Strategic Plan Revenue budget (101/1164)*

Page 3

A/c

1262

Grant – Section 137 – *This grant was towards the Park Place defibrillator. The budget comes from the balance of Grants General (102/1260).*

1266

Grant – Corsham Youth Zone – The Committee has agreed to pay £8,200 in 2022/23 towards CYZ's staffing costs (Minute 5, F&A meeting 09/02/2022). The first instalment has been paid. The additional costs are being met from Strategic Plan EMR 357 *(This will be transferred once the second payment has been processed).*

Page 4

A/c

2101

General Maintenance (Inc Play Equipment) – *The additional cost is due to repairs to a ramp at Springfield Play Area (£1,984+VAT)*

Page 5

A/c

2356

INC – Memorial Bench, Ladbrook Lane Cemetery – This income is from bench donations. The expenditure is within budget heading 203/2302.

2357

INC – Memorial Bench, Lacock Road Cemetery - This income is from bench donations. The expenditure is within budget heading 203/2305.

2358

INC – Memorial Tree, Lacock Road Cemetery - This income is from tree donations. The expenditure is within budget heading 203/2305.

2304

Cemetery Business Rates – Business rates now apply to both Ladbrook Lane and Lacock Road Cemeteries. The budget is overspent but the 2023/24 budget has been adjusted.

2305

Lacock Road Cemetery (R&M) – *The extra cost is for supply of a bench. This is offset by income (budget heading 203/2357)*

- Page 6
A/c
2601 *Utilities - Guide Hut – Electricity costs have increased due to charging the electric grounds vehicle.*
- Page 7
A/c
2714 *Parking Initiatives – A saving of over £15,000 will be made in 2022/23 against the budget as Wiltshire Council has charged VAT on the initiative. We are exploring whether VAT can be reclaimed on last year’s expenditure. However, previous invoices for the full cost did not show VAT. *This has now been resolved and the net expenditure has decreased.**
- Page 9
A/c
3151 *INC – Health/Wellbeing Initiatives – This income of £7,000 is the 50% contribution from Wiltshire Council towards The Rise Trust youth outreach work.*
- Page 10
A/c
3201 *Fete/Events – Part of the increased cost is due to the youth sports event at Springfield and the re-arranged street fair. This has been partly met by EMR 322 - Leisure Projects with the remainder to be met from EMR 352 – Fete and Events.*
- 3203 *Destination Marketing – Additional costs are primarily for commissioning of a new town map. This will be met from a transfer from EMR 348 – Destination marketing.*
- 7000 *Transfer from Reserves – see 3201 above.*
- Page 11
A/c
6168 *CAP – Lacock Road Cemetery – This is the final retention payment for the major capital project. It was previously agreed to meet the remaining project costs from general reserves.*
- 6171 *CAP – Transport Schemes – This is mainly for the new bus stop hard standings at Katherine Park and is being met from EMR 344 – Transport and Highways.*
- 6172 *CAP – Railway Station – This is the Town Council’s contribution towards the railway station Strategic Outline Business Case and is being met from EMR 360 – Railway Station.*
- 6175 *CAP – Public Art Strategy – Expenditure to date is for work on the Portland Rise Community Arts Project and is met from EMR 340 – S.106 Portland Rise.*
- 7000 *Transfer from Reserves – see 6171 and 6172 above.*

Earmarked Reserves

See above budget headings 1266, 3201, 3203, 3205, 6171, 6172 and 6175 for details

THE METHUEN HALL TRUST

- 1106 *Electricity Costs – Increased energy costs will lead to this budget overspending by year end. An energy efficiency study has been commissioned as part of our transition to carbon net zero.*
- 1127 *Repairs and Maintenance – The cost to date is mainly for replacing the automatic doors controllers and ceiling repairs in the main office.*

David Martin
CHIEF EXECUTIVE

13 October 2022



DETAILED BALANCE SHEET – DEFINITIONS

A/c	- <i>Account Code</i> – this gives the broad heading for each account, earmarked reserve, committee or capital project.
Account Description	- Description of the bank account or what the money is to be spent on.
Current Assets	- This is the amount of money the Town Council is currently holding.
Prepayments	- This refers to software licence fees paid in advance.
VAT	- The amount of VAT due to be reclaimed from HM Customs & Excise.
Bank Current A/C	- Balance held in the Lloyds Bank current account.
Premier Interest A/C	- Balance held in the Santander higher interest account. The Precept and Reserves (including earmarked reserves) are held in this account. The required amount is transferred to the Bank Current A/c each month to ensure all bills can be settled.
Charity Account	- This is the Gastard Children's Playing Field (Coppershell) account with Lloyds Bank. The money can only be used for the purchase of replacement land.
CCLA Property Fund	- This is the longer-term investment in the Churches, Charities and Local Authorities fund.
CCLA Deposit Fund	- This is the easy access account with the Churches, Charities and Local Authorities fund.
Petty Cash	- Physical cash balance used for purchasing small items such as stamps, tea and coffee.
Represented by	- This is a summary of where the money is allocated including the full list of earmarked reserves.
General Purposes Fund	- This is the balance brought forward from the previous year which is unallocated ie. general reserves.
Current Year Fund	- This is the current net balance of budgeted expenditure in the current year. The detail of this is in the Detailed Budget and Actual comparison.
Coppershell Charity Res.	- This shows that the money in the Charity Account is allocated to Coppershell.
EMR Codes	- These are Earmarked Reserves brought forward from previous years for specific projects.
Total Current Assets and Total Equity	- This is the balance of the money we have and what it is allocated for. The figures show that all the money is accounted for.

David Martin
CHIEF EXECUTIVE

2 June 2021

Detailed Balance Sheet - Excluding Stock Movement

Month 7 Date 30/09/2022

DBS

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
105	VAT	27,251
200	Lloyds Current Account	16,814
201	Santander Bank account	1,573,390
206	CCLA DEPOSIT FUND	200,000
210	PETTY CASH	300
Total Current Assets		1,817,756
<u>Current Liabilities</u>		
500	CREDITORS	403
Total Current Liabilities		403
Net Current Assets		1,817,353
Total Assets less Current Liabilities		1,817,353

Represented by :-

300	GENERAL PURPOSE FUND	291,933
301	CURRENT YEAR FUND	591,784
302	EMR Play Areas	76,997
317	EMR Corsham Cycle Network	35,545
323	EMR Youth Activities	4,985
329	EMR Creative Corsham	5,402
340	EMR S.106 Contrib. Potley Rise	19,760
341	EMR Springfield Improvements	11,542
342	EMR Allotments	23,000
344	EMR Transport & Highways	62,553
345	EMR Public Art Strategy	7,616
346	EMR Health & Wellbeing	14,028
347	EMR Grant Reserve Fund	750
348	EMR Destination Marketing	3,775
352	EMR Fete & Events	6,287
353	EMR Environmental Projects	16,010
354	EMR Neighbourhood Plan	2,358
355	EMR Play Equipment Maintenance	444
356	EMR Retail/Town Centre	793
357	EMR Strategic Plan	89,222
358	EMR Parking Initiatives	10,924
359	EMR Grounds Equipment	16,820
360	EMR Railway Station	13,228
361	EMR Grant Tourism/CADT	1,967
362	EMR Public Conveniences	16,586
363	EMR Twinning	1,937
364	EMR CIL - Not allocated	178,571
365	EMR Elections	6,000
366	EMR Devolved Services	173,849
367	EMR Public Realm Improvements	64,972
368	EMR CIL - Public Realm Improve	67,716

+ OLD NOTE
* NEW NOTE

Total Equity **1,817,353**

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	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>				<u>DRAFT 2023/24</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
202 ALLOTMENTS											
Total Income	5,126	5,524	0	0	5,249	0	5,249	3,553	5,438	0	0
Overhead Expenditure	143,118	111,536	0	0	114,913	0	114,913	41,637	151,838	0	0
Movement to/(from) Gen Reserve	<u>(137,992)</u>	<u>(106,012)</u>			<u>(109,664)</u>		<u>(109,664)</u>	<u>(38,083)</u>	<u>(146,400)</u>		
203 CEMETERY & CHURCHYARDS											
Total Income	4,900	4,796	0	0	4,900	0	4,900	4,784	5,198	0	0
Overhead Expenditure	2,525	921	0	0	2,585	0	2,585	560	2,679	0	0
Movement to/(from) Gen Reserve	<u>2,375</u>	<u>3,875</u>			<u>2,315</u>		<u>2,315</u>	<u>4,224</u>	<u>2,519</u>		
204 ARNOLD HOUSE											
Total Income	23,030	25,820	0	0	23,530	0	23,530	20,423	24,433	0	0
Overhead Expenditure	10,450	12,674	0	0	10,750	0	10,750	9,080	12,823	0	0
Movement to/(from) Gen Reserve	<u>12,580</u>	<u>13,145</u>			<u>12,780</u>		<u>12,780</u>	<u>11,343</u>	<u>11,610</u>		
205 FLATS											
Total Income	180	0	0	0	185	0	185	0	191	0	0
Overhead Expenditure	4,312	8,665	0	0	5,040	0	5,040	3,387	4,574	0	0
Movement to/(from) Gen Reserve	<u>(4,132)</u>	<u>(8,665)</u>			<u>(4,855)</u>		<u>(4,855)</u>	<u>(3,387)</u>	<u>(4,383)</u>		
Total Income	13,000	13,175	0	0	13,390	0	13,390	6,645	13,792	0	0
Overhead Expenditure	2,100	2,867	0	0	2,163	0	2,163	1,683	2,228	0	0
Movement to/(from) Gen Reserve	<u>10,900</u>	<u>10,308</u>			<u>11,227</u>		<u>11,227</u>	<u>4,961</u>	<u>11,564</u>		

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Corsham Town Council Current Year

Annual Budget - By Committee (Actual YTD Month 7)

Note: Report to Finance and Administration 19 October 2022

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	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>				<u>DRAFT 2023/24</u>					
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
206	<u>GUIDE HUT</u>											
	Overhead Expenditure	1,775	1,748	0	0	1,775	0	1,775	1,291	1,884	0	0
	Movement to/(from) Gen Reserve	<u>(1,775)</u>	<u>(1,748)</u>			<u>(1,775)</u>		<u>(1,775)</u>	<u>(1,291)</u>	<u>(1,884)</u>		
207	<u>PROPERTY & AMENITY GENERAL</u>											
7000	Overhead Expenditure	281,424	301,258	0	0	335,555	0	335,555	198,499	298,563	0	0
	plus Transfer from EMR	0	2,056	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(281,424)</u>	<u>(299,202)</u>			<u>(335,555)</u>		<u>(335,555)</u>	<u>(198,499)</u>	<u>(298,563)</u>		
208	<u>WORKSHOP</u>											
	Overhead Expenditure	0	0	0	0	1,500	0	1,500	0	0	0	0
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>			<u>(1,500)</u>		<u>(1,500)</u>	<u>0</u>	<u>0</u>		
	Property & Amenities - Income	46,236	49,315	0	0	47,254	0	47,254	35,405	49,052	0	0
	Expenditure	445,704	439,669	0	0	474,281	0	474,281	256,137	474,589	0	0
	Net Income over Expenditure	<u>-399,468</u>	<u>-390,354</u>			<u>-427,027</u>		<u>-427,027</u>	<u>-220,732</u>	<u>-425,537</u>		
	plus Transfer from EMR	0	2,056	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(399,468)</u>	<u>(388,298)</u>			<u>(427,027)</u>		<u>(427,027)</u>	<u>(220,732)</u>	<u>(425,537)</u>		

**Corsham Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 7)
Note: Report to Finance and Administration 19 October 2022**

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	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>				<u>DRAFT 2023/24</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Community Services											
301 COMMUNITY SERVICES											
7000											
Total Income	0	0	0	0	0	0	0	7,000	0	0	0
Overhead Expenditure	136,116	95,195	0	0	130,372	0	130,372	69,731	143,797	0	0
301 Net Income over Expenditure	-136,116	-95,195	0	0	-130,372	0	-130,372	-62,731	-143,797	0	0
plus Transfer from EMR	0	2,427	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(136,116)</u>	<u>(92,767)</u>			<u>(130,372)</u>		<u>(130,372)</u>	<u>(62,731)</u>	<u>(143,797)</u>		
302 TOURISM & EVENTS											
7000											
Total Income	1,400	1,886	0	0	1,400	0	1,400	1,205	1,485	0	0
Overhead Expenditure	35,778	31,298	0	0	36,431	0	36,431	42,507	37,957	0	0
302 Net Income over Expenditure	-34,378	-29,412	0	0	-35,031	0	-35,031	-41,302	-36,472	0	0
plus Transfer from EMR	0	3,112	0	0	0	0	0	1,037	0	0	0
Movement to/(from) Gen Reserve	<u>(34,378)</u>	<u>(26,300)</u>			<u>(35,031)</u>		<u>(35,031)</u>	<u>(40,266)</u>	<u>(36,472)</u>		
Community Services - Income	1,400	1,886	0	0	1,400	0	1,400	8,205	1,485	0	0
Expenditure	171,894	126,493	0	0	166,803	0	166,803	112,238	181,754	0	0
Net Income over Expenditure	<u>-170,494</u>	<u>-124,607</u>	0	0	<u>-165,403</u>	0	<u>-165,403</u>	<u>-104,033</u>	<u>-180,269</u>	0	0
plus Transfer from EMR	0	5,540	0	0	0	0	0	1,037	0	0	0
Movement to/(from) Gen Reserve	<u>(170,494)</u>	<u>(119,067)</u>			<u>(165,403)</u>		<u>(165,403)</u>	<u>(102,996)</u>	<u>(180,269)</u>		

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Corsham Town Council Current Year

Annual Budget - By Committee (Actual YTD Month 7)

Note: Report to Finance and Administration 19 October 2022

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	<u>Last Year (2021/22)</u>		Brought Forward	Net Virement	<u>Current Year (2022/23)</u>			<u>DRAFT 2023/24</u>		
	Budget	Actual			Agreed	EMR	Total	Actual YTD	Agreed	EMR
Movement to/(from) Gen Reserve	0	(25,186)			0	0	546,638			0

Corsham Town Council Current Year

Annual Budget - By Committee (Actual YTD Month 7)



Note: Report to Finance and Administration 19 October 2022

	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>				<u>DRAFT 2023/24</u>					
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
Finance & Administration												
101 GENERAL												
1176	INC - PRECEPT	1,030,642	1,030,642	0	0	1,093,192	0	1,093,192	1,093,192	1,105,476	0	0
1181	INC - SALARIES CHARGE TO M/H	5,700	5,330	0	0	5,600	0	5,600	2,624	6,047	0	0
1182	INC - WC LOAN REFUND (PWL B)	14,859	14,859	0	0	15,305	0	15,305	7,956	15,764	0	0
1185	INC - WC INTEREST REFUND(PWLB	14,005	14,005	0	0	14,425	0	14,425	6,476	14,858	0	0
1196	INC - INTEREST RECEIVED	4,000	-7,079	0	0	8,000	0	8,000	0	4,244	0	0
1197	INC - CCLA INVESTMENT DIVIDEND	4,000	-1,246	0	0	2,000	0	2,000	2,880	4,244	0	0
1199	INC - QTRLY RECHARGE RE PHONE	1,600	1,200	0	0	1,600	0	1,600	800	1,697	0	0
	Total Income	1,074,806	1,057,711	0	0	1,140,122	0	1,140,122	1,113,928	1,152,330	0	0
1103	TELEPHONE/MOBILE PHONES	6,000	10,441	0	0	6,250	0	6,250	3,709	6,365	0	0
1105	PHOTOCOPY CHARGES	1,623	873	0	0	1,200	0	1,200	559	1,722	0	0
1106	POSTAGE	2,164	312	0	0	1,200	0	1,200	318	2,296	0	0
1107	STATIONERY	2,400	1,360	0	0	1,400	0	1,400	1,175	2,546	0	0
1108	PHOTOCOPIER HIRE	400	299	0	0	400	0	400	75	424	0	0
1110	AUDIT	3,800	3,800	0	0	3,914	0	3,914	-2,470	4,031	0	0
1111	HIRE OF TOWN HALL	3,000	3,228	0	0	3,090	0	3,090	2,760	3,183	0	0
1112	INSURANCES	2,100	1,024	0	0	1,200	0	1,200	1,130	2,228	0	0
1114	TRAINING	5,000	4,875	0	0	5,000	0	5,000	3,159	5,305	0	0
1118	ADVERTISING - RECRUITMENT	2,300	784	0	0	600	0	600	0	2,440	0	0
1121	IT SUPPORT/SERVICES/WEBSITE	6,374	10,095	0	0	7,000	0	7,000	8,617	10,000	0	0
1122	LEGAL & PROFESSIONAL	4,500	4,539	0	0	4,500	0	4,500	2,638	4,774	0	0
1124	ACCOUNTS CONSULTANCY	1,645	1,260	0	0	1,694	0	1,694	558	1,745	0	0

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Annual Budget - By Committee (Actual YTD Month 7)

Note: Report to Finance and Administration 19 October 2022



	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>				<u>DRAFT 2023/24</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1125 MISCELLANEOUS EXP (F&A)	1,300	1,086	0	0	1,339	0	1,339	212	1,379	0	0
1126 CARETAKERS CONSUMABLES	200	74	0	0	206	0	206	81	212	0	0
1127 OFFICE EQUIPMENT	3,000	8,662	0	0	3,090	0	3,090	4,250	3,183	0	0
1133 PENSION CONTRIBUTION (F&A)	38,761	38,105	0	0	38,028	0	38,028	18,423	41,122	0	0
1134 PAYE and NI (ees.) (F&A)	38,459	40,182	0	0	44,643	0	44,643	20,418	40,801	0	0
1138 NET PAY (F&A)	114,487	103,525	0	0	116,272	0	116,272	51,330	121,460	0	0
1140 TRAVEL - STAFF (F&A)	900	411	0	0	927	0	927	311	955	0	0
1141 CYCLE TO WORK SCHEME	0	2,500	0	0	0	0	0	0	0	0	0
1145 TRAVEL - MEMBERS	100	0	0	0	103	0	103	62	106	0	0
1147 SUBSCRIPTIONS	2,250	2,330	0	0	2,318	0	2,318	1,693	2,388	0	0
1151 LOAN INTEREST PAID (SP.HALL)	21,007	21,007	0	0	21,637	0	21,637	9,714	22,286	0	0
1152 LOAN REPAY PRINC. PWLB (SP. HA	22,289	22,289	0	0	22,958	0	22,958	11,934	23,647	0	0
1153 LOAN INTEREST PAID (CEMETERY)	1,260	1,260	0	0	1,298	0	1,298	598	1,337	0	0
1154 LOAN REPAY PRINC. (CEMETERY)	6,160	6,160	0	0	6,345	0	6,345	3,112	6,535	0	0
1164 STRATEGIC PLAN DELIVERY (REV)	10,000	14,275	0	0	15,450	0	15,450	640	10,609	0	0
1165 NEIGHBOURHOOD PLANNING	0	130	0	0	0	0	0	0	0	0	0
1167 S.PLAN - ENVIRONMENTAL PROJEC	20,000	4,821	0	0	20,600	0	20,600	1,802	21,218	0	0
1170 CHAIRMAN'S ALLOWANCE	500	0	0	0	515	0	515	0	530	0	0
1171 MEMBERS' ALLOWANCES	5,000	0	0	0	0	0	0	0	0	0	0
1172 BANK CHARGES	300	214	0	0	200	0	200	134	318	0	0
Overhead Expenditure	327,279	309,918	0	0	333,377	0	333,377	146,941	345,145	0	0
101 Net Income over Expenditure	747,527	747,793	0	0	806,745	0	806,745	966,987	807,185	0	0
7000 plus Transfer from EMR	0	13,528	0	0	0	0	0	0	0	0	0
7001 less Transfer to EMR	0	92,865	0	0	0	0	0	0	0	0	0

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	Last Year (2021/22)		Current Year (2022/23)				DRAFT 2023/24				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
102											
	Movement to/(from) Gen Reserve	668,456			806,745			966,987	807,185		
	GRANTS										
1260	GRANTS - GENERAL	7,900	0	0	10,300	0	10,300	2,950	10,609	0	0
1261	GRANT - METHUEN HALL	21,815	61,815	0	27,765	0	27,765	27,765	23,143	0	0
1262	GRANTS - SECTION 137	0	1,000	0	0	0	0	500	0	0	0
1265	GRANT - ARTS CENTRE	5,000	5,000	0	5,000	0	5,000	3,000	5,305	0	0
1266	GRANT - CORSHAM YOUTH ZONE	3,500	3,500	0	3,500	0	3,500	4,100	3,713	0	0
1267	GRANT - PEACOCK ARTS TRAIL	750	1,500	0	750	0	750	0	750	0	0
1268	GRANT - CORSHAM TOWN BOWLS	0	0	0	2,000	0	2,000	2,000	0	0	0
7000	Overhead Expenditure	41,065	80,715	0	49,315	0	49,315	40,315	43,520	0	0
	plus Transfer from EMR	0	15,000	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(41,065)	(65,715)		(49,315)		(49,315)	(40,315)	(43,520)		
	Finance & Administration - Income	1,074,806	1,057,711	0	1,140,122	0	1,140,122	1,113,928	1,152,330	0	0
	Expenditure	368,344	390,633	0	382,692	0	382,692	187,256	388,665	0	0
	Net Income over Expenditure	706,462	667,078	0	757,430	0	757,430	926,672	763,665	0	0
	plus Transfer from EMR	0	28,528	0	0	0	0	0	0	0	0
	less Transfer to EMR	0	92,865	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	706,462	602,741		757,430		757,430	926,672	763,665		
	Property & Amenities										
201	RECREATION & AMENITY SITES										



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	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>				<u>DRAFT 2023/24</u>				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
2151	INC - CORSHAM IN BLOOM	2,000	2,544	0	0	2,060	0	2,060	2,122	0	0
2152	INC - MARTINGATE MAINTENANCE	2,084	1,864	0	0	2,147	0	2,147	2,211	0	0
2153	INC - WAYLEAVE, THE BATTERS	42	52	0	0	42	0	42	44	0	0
2177	INC - RECREATION AND AMENITY	1,000	1,065	0	0	1,000	0	1,000	1,061	0	0
	Total Income	5,126	5,524	0	0	5,249	0	5,249	5,438	0	0
2101	GEN MAINTENANCE (INCL PLAY EQ	5,000	4,986	0	0	5,150	0	5,150	5,305	0	0
2102	SERVICE DELEGATION/ASSET TRAI	80,000	40,025	0	0	50,000	0	50,000	84,872	0	0
2103	BOUNDARY & TREE MAINTENANCE	6,300	18,403	0	0	7,000	0	7,000	6,684	0	0
2106	SPRINGFIELD UTILITIES	500	776	0	0	515	0	515	530	0	0
2109	STREET FURNITURE	1,000	1,519	0	0	1,000	0	1,000	1,061	0	0
2110	INSURANCE - REC & AMENITIES	3,953	3,534	0	0	3,600	0	3,600	4,194	0	0
2111	GARDENS/PLANTING	1,250	1,252	0	0	1,250	0	1,250	1,327	0	0
2112	GROUPS TEAM CONSUMABLES	1,500	925	0	0	1,500	0	1,500	1,591	0	0
2114	GROUPS MAINT. CONTRACT	22,000	18,654	0	0	22,660	0	22,660	23,340	0	0
2115	ANNUAL PLAY AREA INSPECTION	600	400	0	0	600	0	600	637	0	0
2116	IN BLOOM DISPLAYS/MAINT	5,000	5,985	0	0	5,150	0	5,150	5,305	0	0
2119	PUBLIC CONVENIENCES	14,000	12,715	0	0	14,420	0	14,420	14,853	0	0
2120	MARTINGATE MAINTENANCE	115	0	0	0	118	0	118	122	0	0
2121	THE BATTERS R&M	250	762	0	0	250	0	250	266	0	0
2122	BUS SHELTER CLEANING	1,650	1,600	0	0	1,700	0	1,700	1,751	0	0
	Overhead Expenditure	143,118	111,536	0	0	114,913	0	114,913	151,838	0	0
	Movement to/(from) Gen Reserve	(137,992)	(106,012)			(109,664)		(109,664)	(146,400)		
202	ALLOTMENTS										

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	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
2277	INC - ALLOTMENT RENT	4,900	4,796	0	0	4,900	0	4,900	4,784	5,198	0	0
	Total Income	4,900	4,796	0	0	4,900	0	4,900	4,784	5,198	0	0
2206	WATER - ALLOTMENTS	700	477	0	0	720	0	720	51	743	0	0
2208	FENCES, WALLS ETC	1,000	0	0	0	1,030	0	1,030	0	1,061	0	0
2212	INSURANCE - ALLOTMENTS	480	423	0	0	480	0	480	480	509	0	0
2214	MAINTENANCE - ALLOTMENTS	345	21	0	0	355	0	355	29	366	0	0
	Overhead Expenditure	2,525	921	0	0	2,585	0	2,585	560	2,679	0	0
	Movement to/(from) Gen Reserve	2,375	3,875			2,315		2,315	4,224	2,519		
203	CEMETERY & CHURCHYARDS											
2351	INC - EXCLUSIVE RIGHT/PLOT RES	5,750	7,055	0	0	5,925	0	5,925	6,293	6,101	0	0
2352	INC - INTERMENT FEES	13,780	13,241	0	0	14,000	0	14,000	8,433	14,619	0	0
2353	INC - MEMORIAL FEES (VATABLE)	3,500	4,691	0	0	3,605	0	3,605	3,110	3,713	0	0
2356	INC - MEMORIAL BENCH- LADBROO	0	0	0	0	0	0	0	1,070	0	0	0
2357	INC - MEMORIAL BENCH- LACOCK	0	500	0	0	0	0	0	1,000	0	0	0
2358	INC - MEMORIAL TREE- LACOCK	0	333	0	0	0	0	0	517	0	0	0
	Total Income	23,030	25,820	0	0	23,530	0	23,530	20,423	24,433	0	0
2301	CHURCHYARD/OLD CEM (R&M)	250	4,080	0	0	250	0	250	0	266	0	0
2302	LADBROOK LANE CEMETERY (R&M)	1,650	142	0	0	1,700	0	1,700	1,070	1,751	0	0
2303	GRAVEDIGGING COST	5,300	4,478	0	0	5,460	0	5,460	2,120	5,623	0	0
2304	CEMETERY BUSINESS RATES	250	761	0	0	250	0	250	1,896	2,000	0	0
2305	LACOCK ROAD CEMETERY (R&M)	3,000	3,214	0	0	3,090	0	3,090	4,050	3,183	0	0

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	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>					<u>DRAFT 2023/24</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Overhead Expenditure	10,450	12,674	0	0	10,750	0	10,750	9,136	12,823	0	0
Movement to/(from) Gen Reserve	12,580	13,145			12,780		12,780	11,287	11,610		
204 ARNOLD HOUSE											
2451 INC - ARNOLD HOUSE ROOM HIRE	180	0	0	0	185	0	185	0	191	0	0
Total Income	180	0	0	0	185	0	185	0	191	0	0
2401 MAINTENANCE - ARNOLD HOUSE	2,272	6,796	0	0	3,000	0	3,000	1,364	2,410	0	0
2402 NNDR - ARNOLD HOUSE	940	923	0	0	940	0	940	923	997	0	0
2403 INSURANCE - ARNOLD HOUSE	1,100	945	0	0	1,100	0	1,100	1,100	1,167	0	0
Overhead Expenditure	4,312	8,665	0	0	5,040	0	5,040	3,387	4,574	0	0
Movement to/(from) Gen Reserve	(4,132)	(8,665)			(4,855)		(4,855)	(3,387)	(4,383)		
205 FLATS											
2551 INC - ARNOLD HOUSE FLATS	13,000	13,175	0	0	13,390	0	13,390	6,645	13,792	0	0
Total Income	13,000	13,175	0	0	13,390	0	13,390	6,645	13,792	0	0
2501 REPAIRS & MAINT - A/H FLATS	2,100	2,867	0	0	2,163	0	2,163	1,683	2,228	0	0
Overhead Expenditure	2,100	2,867	0	0	2,163	0	2,163	1,683	2,228	0	0
Movement to/(from) Gen Reserve	10,900	10,308			11,227		11,227	4,961	11,564		
206 GUIDE HUT											
2601 UTILITIES - GUIDE HUT	325	514	0	0	325	0	325	461	345	0	0
2602 INSURANCE - GUIDE HUT	450	378	0	0	450	0	450	450	478	0	0

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	Last Year (2021/22)		Current Year (2022/23)				DRAFT 2023/24				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
2603 REPAIRS & MAINT - GUIDE HUT	1,000	855	0	0	1,000	0	1,000	313	1,061	0	0
Overhead Expenditure	1,775	1,748	0	0	1,775	0	1,775	1,225	1,884	0	0
Movement to/(from) Gen Reserve	(1,775)	(1,748)			(1,775)		(1,775)	(1,225)	(1,884)		
207 PROPERTY & AMENITY GENERAL											
2701 HEALTH & SAFETY	4,500	3,096	0	0	4,635	0	4,635	1,229	4,774	0	0
2702 UNIFORM/PROTECTIVE CLOTHING	1,167	1,098	0	0	1,202	0	1,202	929	1,238	0	0
2703 EQUIPMENT/TOOLS	900	582	0	0	927	0	927	409	955	0	0
2704 VAN RUNNING COSTS	4,594	7,797	0	0	4,732	0	4,732	2,624	4,874	0	0
2705 WASTE COLLECTION	4,750	5,158	0	0	4,893	0	4,893	2,460	5,040	0	0
2706 CCTV RUNNING COSTS	1,600	35	0	0	1,648	0	1,648	1,130	1,697	0	0
2707 EQUIPMENT SERVICING	780	121	0	0	803	0	803	401	827	0	0
2708 MISCELLANEOUS EXP (P&A)	500	312	0	0	515	0	515	0	530	0	0
2710 PENSION CONTRIBUTION (P&A)	32,632	36,192	0	0	40,797	0	40,797	19,072	34,619	0	0
2711 PAYE and NI (ees) (P&A)	30,507	34,045	0	0	40,977	0	40,977	19,887	32,365	0	0
2712 NET PAY (P&A)	103,894	114,463	0	0	138,808	0	138,808	63,626	110,221	0	0
2713 TRAVEL - STAFF (P&A)	600	583	0	0	618	0	618	138	637	0	0
2714 PARKING INITIATIVES	95,000	97,775	0	0	95,000	0	95,000	66,211	100,786	0	0
Overhead Expenditure	281,424	301,258	0	0	335,555	0	335,555	178,115	298,563	0	0
plus Transfer from EMR	0	2,056	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(281,424)	(299,202)			(335,555)		(335,555)	(178,115)	(298,563)		
208 WORKSHOP											
2801 UTILITIES - WORKSHOP	0	0	0	0	1,000	0	1,000	0	0	0	0

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	<u>Last Year (2021/22)</u>		Brought Forward	Net Virement	<u>Current Year (2022/23)</u>			Actual YTD	<u>DRAFT 2023/24</u>	
	Budget	Actual			Agreed	EMR	Total		Agreed	EMR
2802 INSURANCE - WORKSHOP	0	0	0	0	250	0	250	0	0	0
2803 REPAIRS & MAINT - WORKSHOP	0	0	0	0	250	0	250	0	0	0
Overhead Expenditure	0	0	0	0	1,500	0	1,500	0	0	0
Movement to/(from) Gen Reserve	0	0		(1,500)			(1,500)	0	0	0
Property & Amenities - Income	46,236	49,315	0	0	47,254	0	47,254	35,205	49,052	0
Expenditure	445,704	439,669	0	0	474,281	0	474,281	229,695	474,589	0
Net Income over Expenditure	-399,468	-390,354	0	0	-427,027	0	-427,027	-194,490	-425,537	0
plus Transfer from EMR	0	2,056	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(399,468)	(388,298)			(427,027)		(427,027)	(194,490)	(425,537)	0



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	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Community Services											
301 COMMUNITY SERVICES											
3151 INC - HEALTHWELLBEING INIT.	0	0	0	0	0	0	0	7,000	0	0	0
Total Income	0	0	0	0	0	0	0	7,000	0	0	0
3101 TWINNING COSTS	750	0	0	0	500	0	500	0	796	0	0
3102 NEWSLETTER	7,800	7,328	0	0	8,000	0	8,000	2,236	8,275	0	0
3103 INSURANCE - COMM SERVICES	275	275	0	0	275	0	275	275	291	0	0
3104 MISCELLANEOUS EXP (CS)	700	471	0	0	700	0	700	18	743	0	0
3105 CHRISTMAS LIGHTS	5,600	6,786	0	0	5,768	0	5,768	0	5,941	0	0
3106 RETAIL/TOWN CENTRE	2,500	4,927	0	0	2,500	0	2,500	869	2,652	0	0
3107 CREATIVE CORSHAM	5,300	1,860	0	0	5,300	0	5,300	1,386	5,623	0	0
3108 HEALTHWELLBEING INIT. (s.137)	10,000	2,461	0	0	15,000	0	15,000	1,842	7,085	0	0
3109 MUSIC THERAPY	0	0	0	0	0	0	0	0	2,915	0	0
3110 PENSION CONTRIBUTION (CS)	20,184	14,395	0	0	17,330	0	17,330	9,303	21,414	0	0
3111 PAYE and NI (ees) (CS)	18,602	12,221	0	0	13,741	0	13,741	9,712	19,735	0	0
3112 NET PAY (CS)	64,005	44,373	0	0	60,858	0	60,858	30,660	67,903	0	0
3113 TRAVEL - STAFF (CS)	400	97	0	0	400	0	400	246	424	0	0
Overhead Expenditure	136,116	95,195	0	0	130,372	0	130,372	56,546	143,797	0	0
301 Net Income over Expenditure	-136,116	-95,195	0	0	-130,372	0	-130,372	-49,546	-143,797	0	0
7000 plus Transfer from EMR	0	2,427	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(136,116)	(92,767)			(130,372)		(130,372)	(49,546)	(143,797)		
302 TOURISM & EVENTS											

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	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>				<u>DRAFT 2023/24</u>					
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
3250	INC - COMMUNITY EVENTS INCOME	1,000	1,126	0	0	1,000	0	1,000	1,095	1,061	0	0
3251	INC - CHRISTMAS LIGHTS INCOME	400	760	0	0	400	0	400	160	424	0	0
	Total Income	1,400	1,886	0	0	1,400	0	1,400	1,255	1,485	0	0
3201	FETE/EVENTS	11,000	7,149	0	0	11,330	0	11,330	16,980	11,670	0	0
3203	DESTINATION MARKETING	10,000	11,335	0	0	10,300	0	10,300	10,663	10,609	0	0
3204	IN BLOOM EVENTS/ACTIVITIES	400	339	0	0	412	0	412	0	424	0	0
3205	ADVERTISING/PUBLISHING	378	348	0	0	389	0	389	93	401	0	0
3206	STORYTOWN EVENTS/ACTIVITIES	4,000	7,112	0	0	4,000	0	4,000	602	4,244	0	0
3207	YOUTH ACTIVITIES	10,000	5,015	0	0	10,000	0	10,000	7,828	10,609	0	0
	Overhead Expenditure	35,778	31,298	0	0	36,431	0	36,431	36,164	37,957	0	0
	302 Net Income over Expenditure	-34,378	-29,412	0	0	-35,031	0	-35,031	-34,909	-36,472	0	0
7000	plus Transfer from EMR	0	3,112	0	0	0	0	0	1,037	0	0	0
	Movement to/(from) Gen Reserve	(34,378)	(26,300)			(35,031)		(35,031)	(33,873)	(36,472)		
	Community Services - Income	1,400	1,886	0	0	1,400	0	1,400	8,255	1,485	0	0
	Expenditure	171,894	126,493	0	0	166,803	0	166,803	92,711	181,754	0	0
	Net Income over Expenditure	-170,494	-124,607	0	0	-165,403	0	-165,403	-84,456	-180,269	0	0
	plus Transfer from EMR	0	5,540	0	0	0	0	0	1,037	0	0	0
	Movement to/(from) Gen Reserve	(170,494)	(119,067)			(165,403)		(165,403)	(83,419)	(180,269)		

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	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Capital Projects											
601 CAPITAL											
6203 CAP - INC - CIL CONTRIBUTIONS	50,000	54,351	0	0	40,000	0	40,000	0	40,000	0	0
6204 CAP - INC - S.106 CONTRIBUTION	0	969	0	0	0	0	0	0	0	0	0
Total Income	50,000	55,320	0	0	40,000	0	40,000	0	40,000	0	0
6152 CAP - SPRINGFIELD IMPR (P&A)	10,000	4,314	0	0	5,000	0	5,000	2,612	10,609	0	0
6153 CAP - PLAY AREAS (P&A)	20,000	34,080	0	0	20,000	0	20,000	6,790	21,218	0	0
6162 CAP - GRND MAINT EQUIP (P&A)	6,500	0	0	0	5,000	0	5,000	0	6,896	0	0
6164 CAP - BLDG CONTINGENCY (P&A)	5,000	0	0	0	5,000	0	5,000	0	5,305	0	0
6165 CAP - ASSET MANAGEMENT (P&A)	10,000	460	0	0	10,000	0	10,000	1,050	10,609	0	0
6167 CAP - NEW WORKSHOP (P&A)	10,000	17,930	0	0	20,000	0	20,000	0	10,609	0	0
6168 CAP - LACOCK RD CEMETERY (P&A)	0	41,044	0	0	0	0	0	10,641	0	0	0
6169 CAP - PUBLIC REALM IMPR. (P&A)	70,000	47,087	0	0	70,000	0	70,000	0	74,263	0	0
6171 CAP - TRANSPORT SCHEMES (P&A)	10,000	2,409	0	0	5,000	0	5,000	10,649	10,609	0	0
6172 CAP - RAILWAY STATION (P&A)	0	0	0	0	0	0	0	15,000	0	0	0
6173 CAP - CYCLE NETWORK (P&A)	25,000	14,455	0	0	25,000	0	25,000	2,500	26,523	0	0
6174 CAP - STRATEGIC PLAN DELIVERY	10,000	9,250	0	0	30,000	0	30,000	0	10,609	0	0
6175 CAP - PUBLIC ART STRATEGY (CS)	10,000	6,211	0	0	10,000	0	10,000	6,700	10,609	0	0
Overhead Expenditure	186,500	177,239	0	0	205,000	0	205,000	55,942	197,859	0	0
601 Net Income over Expenditure	-136,500	-121,919	0	0	-165,000	0	-165,000	-55,942	-157,859	0	0
7000 plus Transfer from EMR	0	55,708	0	0	0	0	0	31,184	0	0	0
7001 less Transfer to EMR	0	54,351	0	0	0	0	0	0	0	0	0

Continued on next page

**Corsham Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 7)
Note: Report to Finance and Administration 19 October 2022**

	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>					<u>DRAFT 2023/24</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve	<u>(136,500)</u>	<u>(120,562)</u>			<u>(165,000)</u>		<u>(165,000)</u>	<u>(24,758)</u>	<u>(157,859)</u>		
Capital Projects - Income	50,000	55,320	0	0	40,000	0	40,000	0	40,000	0	0
Expenditure	186,500	177,239	0	0	205,000	0	205,000	55,942	197,859	0	0
Net Income over Expenditure	<u>-136,500</u>	<u>-121,919</u>	0	0	<u>-165,000</u>	0	<u>-165,000</u>	<u>-55,942</u>	<u>-157,859</u>	0	0
plus Transfer from EMR	0	55,708	0	0	0	0	0	31,184	0	0	0
less Transfer to EMR	0	54,351	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(136,500)</u>	<u>(120,562)</u>			<u>(165,000)</u>		<u>(165,000)</u>	<u>(24,758)</u>	<u>(157,859)</u>		
Total Budget Income	1,172,442	1,164,232	0	0	1,228,776	0	1,228,776	1,157,388	1,242,867	0	0
Expenditure	1,172,442	1,134,034	0	0	1,228,776	0	1,228,776	565,604	1,242,867	0	0
Net Income over Expenditure	<u>0</u>	<u>30,198</u>	0	0	<u>0</u>	0	<u>0</u>	<u>591,784</u>	<u>0</u>	0	0
plus Transfer from EMR	0	91,832	0	0	0	0	0	32,221	0	0	0
less Transfer to EMR	0	147,216	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>(25,186)</u>			<u>0</u>		<u>0</u>	<u>624,005</u>	<u>0</u>		

Earmarked Reserves

EMR

Account	Opening Balance	Net Transfers	Closing Balance
302 EMR Play Areas	76,997.12		76,997.12
304 Coppershell Charity Reserve	0.00		0.00
317 EMR Corsham Cycle Network	35,545.00		35,545.00
322 EMR Leisure Projects	1,036.71 ✖	-1,036.71	0.00
323 EMR Youth Activities	4,985.00		4,985.00
329 EMR Creative Corsham	5,402.00		5,402.00
335 EMR New Cemetery	0.00		0.00
340 EMR S.106 Cont. Portland Rise	26,010.05 ✖	-6,250.00	19,760.05
341 EMR Springfield Improvements	11,542.00		11,542.00
342 EMR Allotments	23,000.00		23,000.00
343 EMR Property/Building/Grounds	0.00		0.00
344 EMR Transport & Highways	72,487.00 ✖	-9,934.29	62,552.71
345 EMR Public Art Strategy	7,616.31		7,616.31
346 EMR Health & Wellbeing	14,028.00		14,028.00
347 EMR Grant Reserve Fund	750.00		750.00
348 EMR Destination Marketing	3,775.18 ✖		3,775.18
351 EMR Grant - Corsham RFC	0.00		0.00
352 EMR Fete & Events	6,286.77 ✖		6,286.77
353 EMR Environmental Projects	16,010.08		16,010.08
354 EMR Neighbourhood Plan	2,357.87		2,357.87
355 EMR Play Equipment Maintenance	444.44		444.44
356 EMR Retail/Town Centre	792.56		792.56
357 EMR Strategic Plan	89,221.71 ✖		89,221.71
358 EMR Parking Initiatives	10,923.56		10,923.56
359 EMR Grounds Equipment	16,820.00		16,820.00
360 EMR Railway Station	28,228.00 ✖	-15,000.00	13,228.00
361 EMR Grant Tourism/CADT	1,967.00		1,967.00
362 EMR Public Conveniences	16,585.74		16,585.74
363 EMR Twinning	1,937.00		1,937.00
364 EMR CIL - Not allocated	178,570.96		178,570.96
365 EMR Elections	6,000.00		6,000.00
366 EMR Devolved Services	173,849.00		173,849.00
367 EMR Public Realm Improvements	64,972.19		64,972.19
368 EMR CIL - Public Realm Improve	67,715.97		67,715.97
369 EMR CIL - New Cemetery	0.00		0.00
	965,857.22	-32,221.00	933,636.22

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT DUE	1,700	
200	BANK CURRENT A/C	10,658	
	Total Current Assets		12,358
	<u>Represented by :-</u>		
301	CURRENT YEAR FUND	6,117	
310	GENERAL FUND	6,241	
	Total Equity		12,358

The Methuen Hall Trust

Annual Budget - By Committee (Actual YTD Month 7)

Note: Report to Finance and Administration 19 October 2022



	Last Year (2021/22)		Current Year (2022/23)				DRAFT 2023/24				
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
The Methuen Hall Trust											
101 GENERAL											
1180 INCOME - LETTINGS	10,000	6,923	0	0	8,000	0	8,000	5,750	8,400	0	0
1282 GRANTS RECEIVED	21,815	61,815	0	0	27,765	0	27,765	27,765	29,153	0	0
Total Income	31,815	68,738	0	0	35,765	0	35,765	33,515	37,553	0	0
1102 OPEN CLOSE	850	215	0	0	800	0	800	119	840	0	0
1103 CLEANING	4,180	5,070	0	0	4,200	0	4,200	2,505	4,410	0	0
1105 BUSINESS RATES	2,000	490	0	0	2,000	0	2,000	576	2,100	0	0
1106 ELECTRICITY	2,900	3,052	0	0	3,000	0	3,000	2,870	3,150	0	0
1107 GAS	2,500	2,156	0	0	2,500	0	2,500	1,450	2,625	0	0
1108 WATER CHARGES	710	401	0	0	750	0	750	684	788	0	0
1112 INSURANCE	2,850	2,500	0	0	2,500	0	2,500	2,500	2,625	0	0
1115 AUDIT & ACCOUNTANCY	165	0	0	0	155	0	155	150	200	0	0
1118 ADVERTISING	1,000	592	0	0	750	0	750	443	788	0	0
1119 TOWN HALL IMPROVEMENTS	4,000	4,482	0	0	6,000	0	6,000	5,194	6,300	0	0
1120 HEALTH AND SAFETY	300	0	0	0	300	0	300	0	315	0	0
1125 MISCELLANEOUS EXPS	200	29	0	0	150	0	150	0	158	0	0
1126 CARETAKER CONSUMABLE	800	287	0	0	500	0	500	310	525	0	0
1127 REPAIRS & MAINTENANCE	4,000	39,300	0	0	6,000	0	6,000	6,615*	6,300	0	0
1130 EQUIPMENT & FITTINGS	300	0	0	0	300	0	300	160	315	0	0
1131 PIANO	100	0	0	0	100	0	100	0	105	0	0
1148 PERFORMING RIGHTS	260	70	0	0	260	0	260	0	273	0	0
1157 SERVICE CONTRACTS	4,700	5,437	0	0	5,500	0	5,500	3,823	5,775	0	0

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The Methuen Hall Trust

Annual Budget - By Committee (Actual YTD Month 7)

Note: Report to Finance and Administration 19 October 2022



	<u>Last Year (2021/22)</u>		<u>Current Year (2022/23)</u>					<u>DRAFT 2023/24</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Overhead Expenditure	31,815	64,080	0	0	35,765	0	35,765	27,398	37,592	0	0
Movement to/(from) Gen Reserve	0	4,657		0			0	6,117	(39)		
The Methuen Hall Trust - Income	31,815	68,738	0	0	35,765	0	35,765	33,515	37,553	0	0
Expenditure	31,815	64,080	0	0	35,765	0	35,765	27,398	37,592	0	0
Movement to/(from) Gen Reserve	0	4,657		0			0	6,117	(39)		
Total Budget Income	31,815	68,738	0	0	35,765	0	35,765	33,515	37,553	0	0
Expenditure	31,815	64,080	0	0	35,765	0	35,765	27,398	37,592	0	0
Movement to/(from) Gen Reserve	0	4,657		0			0	6,117	(39)		



INFORMATION SECURITY POLICY

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This policy is based on:

Version	Author	Approval Date	Publication Date	Major Review Date
V1.0	i-West	September 2019	September 2019	July 2021
V2.0	i-West	August 2021	September 2021	July 2022

1. Introduction

Corsham Town Council issues this policy to meet the requirements incumbent upon them under the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018 for the handling of personal data in the role of data controller.

Corsham Town Council processes large amounts of personal data, special categories of personal data, and confidential data, and has a responsibility to maintain privacy and security regarding this information. To this end the **confidentiality, integrity and availability** of this information needs to be protected from harm in a way that is proportionate to the risks to the information.

The purpose of this policy is:

- To protect the organisation's information and subsequently to protect the organisation's reputation.
- To enable secure information sharing to deliver services.
- To complement and safeguard information enabling service development.
- To protect the organisation from legal liability and inappropriate use.
- To encourage consistent and professional use of information and systems.
- To ensure everyone is clear about their roles in using and protecting information.
- To maintain awareness of information security.
- To protect the organisation's employees.

2. Scope

This policy applies to all employees and Councillors of Corsham Town Council including contract, agency and temporary staff, volunteers, and employees of partner organisations working for Corsham Town Council whenever and wherever they process the Town Council's information.

The policy applies to all forms of information including, but not limited to, text, pictures, photographs, maps, diagrams, video, audio, CCTV and music, which is owned, administered or controlled by Corsham Town Council, including information, which is:

- Spoken face-to-face, communicated by fixed line, by mobile telephone, or by two-way radio.
- Written on paper or printed out from a computer system. This may include working on-site or remotely (e.g. at home).
- Stored in structured manual filing systems.
- Transmitted by email, over the internet and via wireless technology.
- Stored and processed via computers, computer networks or mobile computing devices, including, but not restricted to, PCs, mobile phones, laptops and tablet PCs.

- Stored on **any** type of removable computer media including, but not restricted to; CDs, DVDs, tapes, USB memory sticks, external hard disks, and memory stores in devices including, but not restricted to, digital cameras, MP3 and MP4 players.

3. Legal Principles

In execution of this policy Corsham Town Council will comply with the data protection principles of the UK GDPR and the Data Protection Act 2018. Specifically, the principle that personal data is *processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures.*

Corsham Town Council will adopt the appropriate technological and organisational measures to ensure compliance with the Data Protection Principles by carrying out the necessary procedures.

4. Roles and Responsibilities

All users which include staff, Councillors, contractors, consultants, suppliers, volunteers and trustees must:

- a) Be familiar with this policy and other relevant policies and procedures including, but not limited to:
 - i. Data Protection Policy.
 - ii. Special Category of Personal Data Policy.
 - iii. Data Breach Policy.
 - iv. Data Retention Policy.
 - v. Acceptable Use Policies.
 - vi. Privacy Notices.
 - vii. Image Consent Form.
- b) Play an active role in protecting information in their work.
- c) Read and act on any training and communications regarding information security and ask for clarification if these are not understood.
- d) Take care when handling information to ensure it is not disclosed to those without the need to know or who are not approved.
- e) Report any breaches, near misses, or incidents to the organisation via the organisation's Data Breach Policy and procedures.

Councillors and the Senior Management Team are required to:

- a) Agree this policy.
- b) Actively promote a culture of privacy and security.
- c) Ensure security and privacy is considered throughout the development of any new service, process, or product.
- d) Cascade any relevant communications regarding information security.

- e) Ensure Information Asset Owners* and Information Asset Custodians** are assigned for its critical information assets.

**Information Asset Owners are responsible for an information asset and are accountable for: determination of information sensitivity and creation of asset inventory; ensuring that appropriate degree of protection is given; ensuring regular audits for protection of information assets; approval of access requests and ensuring that information is updated.*

***Information Asset Custodians are responsible for safeguarding the information, including implementing access control systems to prevent inappropriate disclosure, and making back-ups so that critical information will not be lost. Information Asset Custodians are individuals in physical or logical possession of information. Custodians are also required to implement, operate, and maintain the security measures defined by Information Asset Owners.*

Ultimately this group is accountable for the organisation's information, therefore there may be other elements that this cohort deliver as part of their roles.

Our IT Contractor (Excalibur) is required to:

- a) Be the custodian of electronic systems which process information assets.
- b) Assist Information Asset Owners and the Data Protection Officer (DPO) in identifying any risks associated with the processing of information on the organisation's electronic systems.
- c) Assist from a technical level with any investigation regarding breaches, incidents or near-misses associated with the organisation's information assets.
- d) Report any unauthorised access, or unauthorised access attempts to information systems.
- e) Ensure software and operating systems are appropriately licensed.

The Data Protection Officer is required to:

- a) Monitor compliance with Data Protection Law and this policy, reporting this to the Senior Management Team.
- b) Assist the organisation with any Data Protection Impact Assessment which could include identifying risks and recommending controls to mitigate those risks where practicable.
- c) Assist the organisation with any queries they have regarding data protection.

The contact details of the Data Protection Officer may be found in Section 15.

5. Data Protection by Design

The concept of *data protection by design* is a guiding principle in achieving the security of individual's data protection rights. The following will be considered as part of data protection by design.

- **Encryption** – the use of strong cryptography to protect data at rest and in transit.
- **Pseudonymisation** – the use of a unique reference number.
- **Data Minimisation** – information is only personalised or personally identifiable for the minimum amount of time and only until the purpose is achieved.
- **Technical Measures** – The Town Council is responsible for ensuring that its infrastructure/network is as safe and secure as is reasonably possible and that procedures approved within this policy are implemented by way of the following:
 - Regular reviews and audits of the safety and security of Town Council technical systems.
 - Servers, wireless systems and cabling must be securely located and physical access restricted.
 - All users have clearly defined access rights to Town Council technical systems and devices, which are reviewed regularly.
 - All users are provided with a username and secure password by our IT Contractor, Excalibur Communications, who will keep an up-to-date record of users and their usernames. Users are responsible for the security of their username and password (which should be strong (*See Appendix 3*)).
 - The “master/administrator” passwords for the Town Council ICT system, used by the Network Manager, are also available to the Chief Executive and Senior Management Team.
 - We ensure that our software licence logs are accurate and up to date and that regular checks are made to reconcile the number of licences purchased against the number of software installations and reported to Excalibur Communications.
 - Internet access is filtered for all users. Illegal content (for example child sexual abuse images and extremist websites) is filtered by the broadband or filtering provider utilising the Internet Watch Foundation CAIC list. Content lists are regularly updated; internet use is logged and regularly monitored and there is a clear process in place to deal with requests for filtering changes.
 - The provision of enhanced/differentiated user levels is overseen by the Chief Executive.
 - An appropriate system is in place for users to report any actual/potential technical incident/security breach to the relevant person. (Refer to the Data Breach Policy.)
 - Appropriate security measures are in place to protect servers, firewalls, routers, wireless systems, workstations, mobile devices etc. from accidental or malicious attempts which might threaten the security of the Town Council systems and data, and these are tested regularly. The Town Council’s infrastructure and individual workstations are protected by secure password access and by up-to-date virus software.
 - Acceptable use policies are in place for all users including visitors to cover the provision of temporary access for “guests”.

- A Data Protection Impact Assessment (DPIA) will be undertaken prior to the introduction of any system involving any processing activity which presents a high risk to the data protection rights of the individual. The Town Council will consult the DPO in order for a risk assessment (DPIA) to be undertaken in any such case.
- Any activity involving the processing of personal data must be registered on the Register of Processing Activity (Personal Data Inventory) and reviewed at the very least annually.

6. Data Security and Storage of Records

The Town Council will protect personal data and keep it safe from unauthorised or unlawful access, alteration, processing or disclosure, and against accidental or unlawful loss, destruction or damage.

In particular:

- Paper-based records that contain personal data will be secured when not in use.
- Papers or documents containing special category personal data must not be left on office desks, on tables, pinned to notice/display boards*, or left anywhere else where there is general access. Please refer to the Special Category of Personal Data Policy for additional information on protecting this data.)

**An exception to this could be allergy information where the risk of staff being unaware of certain medical conditions outweighs the information risk. However, the Town Council will still consider measures to reduce the risk of those without the need to know from viewing this information.*

- Personal data must only be stored and accessed on the Town Council network.
- Access to Town Council computer files is restricted to authorised users who have password access in place. Staff and Councillors are reminded to have strong passwords and to change them if they have, or there is a risk that they have, been compromised.
- Encryption is used to protect all portable devices and removable media, such as laptops and USB devices.
- Staff and Councillors are required to adhere to the Town Council's ICT Acceptable Use Policy.
- The Town Council has clear procedures for the automatic backing up, accessing and restoring of personal data held on Town Council systems.
- Where we need to share personal data with a third party, we carry out due diligence and take reasonable steps to ensure it is stored securely and adequately protected.
- The Town Council ensures that its IT systems are set up so that the existence of protected files is hidden from unauthorised users and that users are assigned a clearance that determines which particular files are accessible to them. Members

of staff are not, as a matter of course, granted access to the whole filing information system. Any device that can be used to access data must be locked if left (even for very short periods) and set to auto lock if not used for five minutes.

- All storage media must be stored in an appropriately secure and safe environment that avoids physical risk, loss or electronic degradation.

7. Bring Your Own Device (BYOD)

Staff Owned Devices

- Any images of young people must be deleted as soon as they are no longer required, saved securely on the Town Council system and deleted in accordance with the retention policy.
- Passcodes or PINs must be set on personal devices to aid security and, where possible, encryption applied to the device.
- Users are expected to act responsibly, safely and respectfully in line with the current Acceptable Use Policy.
- Users must log out of Town Council programmes and applications when they are not in use.
- The device must have the latest updates applied.
- Passwords must not be saved, for example to the browser history.
- Users must not download data locally to the device (e.g. email attachments).

8. Remote Access

- Access to Town Council systems should be via secure portal using a VPN.
- If secure remote access is not possible, users must only remove or copy Town Council or sensitive data from Town Council premises if the storage media, portable or mobile device is encrypted and password protected. Such memory sticks are available from the Chief Executive and Head of Finance and Administration. The USB stick should be logged out to the member of staff concerned.
- Documents must not be saved locally to the user's personal device, for example to the hard drive, desktop or personal USB stick.
- The data must be securely deleted from the USB stick once it has been transferred or its use is complete.

9. Secure Transfer of Data and Access Out of Town Council

The Town Council recognises that personal data may be accessed by users outside of the Town Council or transferred to authorised third parties. In these circumstances:

- Data should be transferred according to its sensitivity. Special Category Data, financial, or high volumes of data may only be transferred via secure, encrypted means, for example via secure email when permission has been given.

- It is recommended that users set up a delay on the delivery of emails outside of the organisation of two minutes to enable retrieval and amendment or deletion if necessary.
- Transferring the data must be in accordance with Town Council business and not for personal use.
- If information is to be hand-delivered, then an index of what is included and a receipt must be included and retained.
- Users must be clear of the legal basis upon which they are sharing the information with any third party. Please refer to the Data Protection Policy for the grounds for processing. In the event of any queries, advice from the DPO must be sought.
- For larger data transfers, such as moving to a new data system or data processor, the Town Council must ensure that there are adequate safeguards in place with the third party to ensure the security of the information which is transferred and compliance with data protection laws. This should be defined in a Data Transfer Agreement.
- Particular care should be taken if it is intended that data be transferred to or from another country (for example the location of the server is based outside the UK), particularly outside Europe (restricted transfer). Advice should be taken from the DPO in advance to consider whether appropriate safeguards are in place.

Please refer to [Appendix 2](#) for guidance on setting up an email delay and [Appendix 3](#) for guidance around secure email.

10. Digital Images Including Photographs and Videos

As part of its Town Council activities, the Town Council may take photographs and record images of individuals, including to:

- Identify individuals, for example to identify staff and Councillors to access the Town Hall, for medical conditions or dietary needs.
- Promote the town.
- Celebrate achievement in displays around the town.

The Town Council will obtain written consent for photographs and images to be used in the wider public domain, such as:

- On display in Town Council buildings.
- On the Town Council website.
- In promotional materials or literature.
- On Town Council social media sites.
- In local media, e.g. to celebrate achievement, promote Town Council activities.

Consent can be refused or withdrawn at any time. The Town Council must ensure that an adequate system is in place to permit the withdrawal of consent. However, once images have been posted to the internet including social media, the Town Council has no control

over the images being reposted to others and this must be made clear in any privacy notice, or transparency information provided to the data subject.

When using photographs and images in this way the Town Council will not accompany them with any other personal information about the individual, to reduce the risk of them being identified, unless this is with specific consent. Please refer to our Image Consent Form.

11. Filming and Photography at Town Council Events

The Town Council does not generally permit filming by any adult, other than Town Council employees or approved contractors, using video equipment, mobile phones, or any other device on Town Council property; however still photography is allowed. Events should be considered individually regarding whether filming and/or photography should be permitted.

If parents wish to take photographs of their child at a Town Council event, they should abide by any directions given, only take appropriate images, be sensitive to other people and try not to disrupt or interrupt performances or events. Photographs taken purely for personal use are exempt from the Data Protection Act; however, these photographs must not be used in the public domain, including social network sites such as Facebook, without the prior permission of the Town Council and the parents of all children featured in the photographs.

12. Security Incidents and Breaches

Wherever it is believed that a security incident has occurred or a 'near miss' has occurred, the organisation and the Data Protection Officer must be informed immediately and the Security Incident Management (SIM) process must be carried out. The SIM is designed to manage, investigate, report and provide 'Learning From Experience' (LFE) to avoid future incidents occurring.

In any case an incident must be reported no later than 24 hours from identification, except where a malicious incident has occurred. The learning culture within the organisation seeks the avoidance of a blame culture and is key to allowing individuals the confidence to report genuine mistakes.

Further details on security incidents and data breaches can be found in the Data Breach Policy.

13. Monitoring and Discipline

Compliance with this Information Security Policy shall be monitored through a review process. This will be agreed with the DPO, and compliance will be reported to Full Council.

Should it be found that this policy has not been complied with, or if an intentional breach of the policy has taken place, the organisation, in consultation with senior management, shall have full authority to take the immediate steps considered necessary, including disciplinary action.

14. Approval

This policy was approved by the Finance and Administration Committee on [DATE]


Signed:

Chief Executive

Data Protection Officer: i-west@bathnes.gov.uk

Appendix 1 – Information Security Procedures

All consumers must protect personal data at rest by applying appropriate security:

- 1) **Locking screens** when away from their desks (using  +L)
- 2) **Disposing of information and equipment** in an appropriate manner:
 - a. Equipment – via the organisation’s accredited provider.
 - b. Paper – using either a cross cut shredder or the organisation’s accredited provider which may be facilitated by Confidential Waste receptacles.
- 3) Ensuring **special categories of personal data**¹ is given extra security, and at a minimum is locked away when not in use (¹ *race/ethnicity, religion, genetics, health, photos, sexual orientation, trade union, political opinions*).
- 4) Using encryption when **processing personal data offsite** e.g. working at home (either on an encrypted device or an encrypted USB stick owned by the organisation). For encrypted sticks users must:
 - a. ensure the information is uploaded back to the organisation’s network as soon as possible, and;
 - b. only process the data on the stick and not process or save the data outside of the stick (e.g. locally to the device).
- 5) When processing data on an unmanaged (personal device) users must ensure:
 - a. the device is protected by PIN, password or fingerprint, and ideally encrypted
 - b. that the organisation’s systems are not left logged in, or the save password function used.
 - c. that files (e.g. attachments) are not downloaded locally to the device, unless in an emergency where measures are to be taken to delete the information after use.
- 6) **Data taken offsite must be protected at all times.** As well as the above, users must:
 - a. keep information and equipment on their person at all times (e.g. when stopping off on the way home).
 - b. be held in an appropriate receptacle (e.g. bag) to reduce the risk of opportunistic theft.
 - c. not store or leave the information and equipment in a vehicle when not in use
 - d. consider whether data minimisation could be used. For example:

- i. not making the information personally identifiable, by using pseudonymisation (e.g. Unique reference or initials).
 - ii. using a code system or colour code system to identify key indicators (e.g. allergies).
 - iii. not having the organisation logo on any hardcopy documents.
 - iv. using encryption to protect the data (e.g. encrypted device rather than hard copies).
- 7) **Ensuring care is taken with emails**, by applying the following:
 - a. Was I expecting this email?
 - b. Does it look and feel right?
 - c. Can I check (by other trusted means) that the email is legitimate?
 - d. Not clicking any links or opening any attachment without validating them.
 - e. Using blind copy (BCC) when emailing more than one external user.
 - f. Double checking the email address when sending emails.
 - g. Encrypting personal data to external addresses (See Appendix 3).
 - h. A one (or more) minute email delay rule is in place on all emails sent. This provides a safety net where all emails sent are held in the Outbox for one minute before delivery allowing the user to edit/delete if necessary (See Appendix 2).
- 8) Ensuring any **information disclosed verbally** is:
 - a. Validated – the person calling/present is known to have the need to know.
 - b. Documented – a summary of what was disclosed is filed.
- 9) Ensuring any **information sent via post has the address double-checked** – where possible copy and paste from a system, is marked *Private & Confidential*, and sent via recorded or special post for special categories of personal data.

Appendix 2 – Setting Up An Email Delay (in Outlook 365)

This can either be set up by a user or, with the aid of the organisation's IT contractor, can be set up corporately.

1. Click the **File** tab.
2. Click **Rules and Alerts**.
3. Click **New Rule**.
4. In the **Step 1: Select a template** box, under **Start from a Blank Rule**, click **Apply rule on messages I send**, and then click **Next**.
5. In the **Step 1: Select condition(s)** list, click **Next**.

If you do not select any check boxes, a confirmation dialog box appears. If you click **Yes**, the rule that you are creating is applied to all messages that you send.

6. In the **Step 1: Select action(s)** list, select the **defer delivery by a number of minutes** check box.
7. In the **Step 2: Edit the rule description (click an underlined value)** box, click the underlined phrase **a number of** and enter the number of minutes for which you want the messages to be held before sending.

Delivery can be delayed up to 120 minutes. One would suggest two minutes is normally sufficient.

8. Click **OK**, and then click **Next**.
9. Select the check boxes for any exceptions that you want.
10. Click **Next**.
11. In the **Step 1: Specify a name for this rule** box, type a name for the rule.
12. Select the **Turn on this rule** check box.
13. Click **Finish**.

After you click **Send**, each message remains in the **Outbox** folder for the time specified.

Appendix 3 – Securing an Email in Transit

The three main risks associated with email are:

- 1) Emails are intercepted in transit.
- 2) Emails are sent to the wrong recipient.
- 3) Email addresses are disclosed to those without the need to know.

This process covers Risk 1 and enables the secure exchange of information over email (in the absence of a secure email portal).

- 1) Document the information in an MS Office document.
- 2) Ensure that this is not the source/primary document – if it is, then create a copy.

Do not encrypt the source document – if you do, and forget the password, you are unlikely to be able to gain access to the information again!

- 3) Have the document open, and then click:
 - a. *File.*
 - b. *Protect Document.*
 - c. *Encrypt with Password.*
 - d. Create a strong password (minimum of 8 characters) – you could use a password generator <https://passwordsgenerator.net/> or pre-agree one with the recipient.
 - e. Apply this password to the document.
 - f. *Save.*
- 4) Attach the secured document to an email and send it to the recipient.
- 5) Communicate the password by other trusted means e.g. phone call or message. Before telling the recipient the password ensure you:
 - a. Are communicating with the correct person; and
 - b. Confirm that they have received the email.

It should be noted that encrypted attachments are sometimes blocked by email gateways as they cannot inspect the contents.

David Martin

From: admin@saaa.co.uk
Sent: 12 August 2022 10:12
To: David Martin
Subject: SAAA 2022 Opt-out Communication
Attachments: PNG image

Option to opt out of the SAAA central external auditor appointment arrangements

Dear Clerk/RFO/Chairman, Corsham Town Council,

Under the Local Audit (Smaller Authorities) Regulations 2015, SAAA is responsible for appointing external auditors to all applicable opted-in smaller authorities, for setting the terms of appointment for limited assurance reviews and for managing the contracts with the appointed audit firms. Smaller authorities are those whose gross annual income or expenditure is **less than £6.5 million**.

The next 5-year appointing period runs from 2022-23 until 2026-27 and SAAA has undertaken a procurement exercise to appoint auditors to each County area from 1 April 2022. Now that the submission deadline for the 2021-22 Annual Governance and Accountability Returns has passed, this is to advise you of the option to opt-out of the next round of 5-year audit appointments.

All authorities require an appointed external auditor even if the authority meets the criteria to qualify for exemption, as a Certificate of Exemption is required to be submitted to the external auditor and the auditor must be in place in case of objections from local electors

During the previous 5-year period **all** smaller authorities were 'opted-in' to the central procurement regime managed by SAAA - no authority decided to 'opt-out' and follow the various complex procedures required under statute to appoint their own external auditor. **If you wish to continue as part of the SAAA sector led auditor appointment regime then no action is required, you will remain part of central scheme.**

However, all authorities must be given the option to opt-out of the central procurement and appointment scheme and appoint their own external auditor for the next 5-year period, although the process is onerous for smaller authorities.

This communication is to advise that whilst all smaller authorities are opted into the central procurement of external auditors by default, any authorities who do not wish to be part of the SAAA arrangements must formally notify SAAA that they wish to opt out within **8 weeks** of this communication but no later than **28 October 2022**; this decision must be communicated to SAAA via e mail to admin@saaa.co.uk.

If notification of your decision to opt out is not received within this 8-week period, then your authority will be regarded as opted-in for the next five-year period beginning on 1 April 2022 and ending on 31 March 2027.

Opting-out

Opting out is a significant decision which requires careful consideration; to assist authorities considering opting out further guidance has been developed to clarify what opting out means in practice. This detailed information can be found at www.saaa.co.uk

An authority that wishes to opt out must formally reach and record that decision in a way that meets the requirements of its own governance framework, by convening a full council meeting or an extraordinary council meeting.

Key implications are:

- an opted-out authority regardless of size (including exempt authorities) **MUST** appoint an appropriate external auditor;
- the appointed auditor **must** be a registered auditor as defined by the Companies Act and a member of Institute of Chartered Accountants (England and Wales).
- an opted-out authority **must** convene an appropriate independent auditor panel which meets the requirements of the Local Audit and Accountability Act 2014 (LAAA). Detailed guidance on auditor panels is available in Schedule 4 of the LAAA Act and from CIPFA;
- an opted-out authority will need to develop its own specification for its external audit contract, will need to negotiate the price for this work on an individual basis and will need to manage the contract, including any disputes, and any independence issues that may arise;
- an opted-out authority must ensure full compliance with the relevant requirements of the Local Audit and Accountability Act and supporting Regulations;
- any opted-out authority that does not successfully appoint an appropriate external auditor in the correct manner and notify SAAA who their external auditor is by **30 November 2022** will have an external auditor appointed for it by the Secretary of State through SAAA. **This will result in additional costs of £300 which will have to be met by the authority.**

Regards,
admin@saaa.co.uk



www.saaa.co.uk • SAAA Ltd, 77 Mansell Street, London E1 8AN

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