

# KENDAL TOWN COUNCIL

## Notice of Meeting

### AUDIT, GRANTS & CHARITIES COMMITTEE

**Monday 30<sup>th</sup> October 2017 at 7.00 p.m.  
in The Mayor's Parlour, Kendal Town Hall**

#### Committee Membership (8 Members)

|                      |                         |               |
|----------------------|-------------------------|---------------|
| Rachael Hogg (Chair) | Geoff Cook (Vice Chair) | Andy Blackman |
| Paul Bramham         | Sylvia Emmott           | David Evans   |
| Keith Hurst-Jones    | Austen Robinson         |               |

### AGENDA

#### 1. APOLOGIES

#### 2. PUBLIC PARTICIPATION

Any member of the public who wishes to ask a question, make representations or present a deputation or petition at this meeting should apply to do so before the commencement of the meeting. Information on how to make the application is available on the Council's Website - [www.kendaltowncouncil.gov.uk/Statutory Information/General/ Guidance on Public Participation](http://www.kendaltowncouncil.gov.uk/Statutory%20Information/General/Guidance%20on%20Public%20Participation) at Kendal Town Council Meetings or by contacting the Town Clerk on 01539 793490.

#### 3. DECLARATIONS OF INTEREST

**To receive declarations by Members and/or co-optees of interests in respect of items on this Agenda**

*[In accordance with the revised Code of Conduct SEPTEMBER 2017 Members are required to declare any Disclosable Pecuniary Interests (DPIs) or Other Registrable interests (ORIs) which have not already been declared in the Council's Register of Interests. Members are reminded that it is a criminal offence not to declare a DPI, either in the Register or at the meeting. In the interests of clarity and transparency, Members may wish to declare any DPI which they have already declared in the Register, as well as any ORI.]*

#### 4. MINUTES OF PREVIOUS MEETING AND MATTERS ARISING (not otherwise on the agenda). Minutes of meeting held on 31<sup>st</sup> July 2017 (see attached)

#### 5. EXTERNAL AUDITOR'S REPORT (see attached)

To receive the external auditor's report and the audited annual return for 2016/17

#### 6. BUDGETARY CONTROL STATEMENT FOR SIX MONTHS ENDED 30 SEPTEMBER 2017 (see attached)

#### 7. 2018/19 BUDGET:

##### a) Budget Proposals (see attached)

##### b) Draft Reserves Policy 2018/19 (see attached)

Minor changes are suggested to the existing policy; the financial limits will be revised in January to reflect the Approved 2018/19 Budget

##### c) Draft Investment Policy 2018/19 (see attached)

No changes are proposed to the existing policy

#### 8. GENERAL GRANTS 2017/18

##### a) Application from Kirkbie Kendal School (see attached)

Pending further information, the Committee deferred a decision on an application for a grant of £5,000 from Kirkbie Kendal School towards the construction of a 3G sports pitch, changing rooms and community room (Minute 265/17/18 refers). The School has

## KENDAL TOWN COUNCIL

provided additional information, in the form of a joint statement with the Westmorland FA; this is attached, together with the original grant application.

There is currently £6,537 remaining in the Grants budget for this year.

**b) Grant to Children's Dyslexia Project**

This organisation was awarded a grant of £875, subject to confirmation that the money is used in Kendal's seven primary schools, with evidence of take-up before payment (Minute 058/17/18).

The organisation's Secretary has informed the Council that the Project is beginning with a small pilot in West Cumbria, before it is rolled out on a larger scale in next academic year (September 2018). She has therefore requested that the Council carries the grant offer forwards into 2018/19.

**9. GENERAL GRANTS 2018/19:**

**a) Links to Budget Priorities**

Council on 2 October 2017 considered how the use of the grants budget could be linked to the budget priorities and decided to request this Committee to consider taking those priorities into account in the allocation of that budget. The Committee is asked to respond to this request and to make an appropriate recommendation to Council.

**b) Grants to Educational Establishments**

Council on 4 September 2017 asked Management Committee to consider an approach to grant applications from schools (Minute 333/17/18 refers). That Committee discussed the issue on 16 October, when it recommended that applications from educational establishments should be considered on their merits, taking a measured approach to the establishment's financial accounts.

**10. GRANT APPLICATIONS 2018/19** *(report attached)*

NB: Detailed grant applications are being distributed in a separate report pack. A single copy of the applications will be available for use by the Committee at the meeting.

**11. CUMBERLAND BUILDING SOCIETY INVESTMENT**

**12. ITEMS FOR THE NEWSLETTER**

**13. SCHOOLS OF SCIENCE AND ART CHARITY**

**a) Application for Assistance – Kendal Engineering Society** *(see attached)*

The charity is estimated to have approximately £1,000 available funds this year

**b) Feedback from Lauren Pender, Gap Medics work experience** *(see attached)*

**14. ANY OTHER BUSINESS**

**15. DATE OF NEXT MEETING – 29<sup>th</sup> January 2018**

**Liz Richardson**

*Town Clerk*

By e-mail/post to:     Members of the Committee  
                                   All other Councillors (agenda only, for information)

***Please note that only Committee Members will receive the minutes and attachments, but that other Councillors may request a copy of any agenda papers. Any Councillor who is not a Committee Member may still attend the meeting, as an observer.***

**Members of the Press and Public are welcome to attend the meeting.**

# KENDAL TOWN COUNCIL

## Audit, Grants and Charities Committee

**Monday 31<sup>st</sup> July 2017 at 7.00 pm  
in The Mayor's Parlour, Town Hall, Kendal**

- PRESENT** Councillors Rachael Hogg (Chair), Vacancy (Vice Chair), Andy Blackman, Paul Bramham, Geoff Cook and David Evans
- APOLOGIES** Councillors Emmott, Hurst-Jones and A Robinson
- OFFICERS** Jack Jones (Town Treasurer) and Hazel Belshaw (Temporary Council Secretary)
- 253/17/18 PUBLIC PARTICIPATION**  
None
- 254/17/18 DECLARATIONS OF INTEREST**  
None
- 255/17/18 ELECTION OF VICE CHAIR**  
The Chair, Councillor R Hogg, nominated Councillor Cook as Vice Chair of the Audit, Grants and Charities Committee. This was seconded by Councillor Bramham and carried unanimously.
- RESOLVED** That Councillor Cook will be Vice Chair of the Audit, Grants and Charities Committee.
- 256/17/18 MINUTES OF THE MEETING HELD ON 27<sup>TH</sup> APRIL**  
  
The Chairman presented the minutes of the meeting held on 27<sup>th</sup> April, which had been approved by full Council on 5<sup>th</sup> June.
- RESOLVED** That the minutes of the meeting of the Committee held on 27<sup>th</sup> April be accepted as a correct record.
- MATTERS ARISING** (Not on Agenda)
- 257/17/18 Audit of Town Council Heritage Assets** (Ref minute 1113/16/17)  
Councillor Cook asked if the condition survey had been completed. The Treasurer confirmed the ground work was virtually finished and are just awaiting the survey.
- 258/17/18 ANNUAL REVIEW OF TERMS OF REFERENCE**  
Members considered the Terms of Reference that had been previously circulated.  
  
Councillor Bramham proposed that the Terms of Reference be approved without amendment. This was seconded by Councillor Blackman and carried unanimously.
- RESOLVED** That the Terms of Reference be approved without amendment.
- 259/17/18 MEETING DATES 2018**

Members considered the Meeting Dates for 2018 that had been previously circulated.

Members highlighted the April date was very close to the Town Council elections and wondered if it was appropriate that decisions made by the Committee be passed onto a potential new Committee.

The Treasurer also advised Members that he felt the October date was too early in the month to enable all the relevant information to be gathered for that meeting and would seek permission to move the meeting to a later date.

**RESOLVED**

That the Treasurer:

1. Seek advice on the possibility of moving the April meeting date
2. Seek permission to move the October meeting to a later date

**260/17/18**

**ANNUAL PROGRAMME OF WORK**

The Treasurer presented the Annual Programme of Work for the Committee for Members' information and guidance. Member noted the contents.

**RESOLVED**

That the Annual Programme of Work be noted.

**261/17/18**

**BUDGETARY CONTROL STATEMENT – THREE MONTHS ENDED 30 JUNE 2017**

The Treasurer presented the Budgetary Control Statement for three months ended 30 June 2017 which had been previously circulated.

The following points from the report were highlighted:

The budget approved in January 2017 has been adjusted to reflect the return of £1,000 from the Development Fund to the Bloom Committee's Community Projects budget, as agreed by Council on 5 June 2017.

There is currently a £21,000 underspend. This is nothing to be concerned with as it is to be expected at this stage.

**Staff Salaries**

Currently showing a £1,227 underspend. Although sickness cover has cost an extra £1,275 it has been offset by £587 reduced costs as the post holder has dropped to half pay. The Mayor's Attendant's salary costs are below profile by £318, however the largest single underspending of £1,644 reflects the recovery of statutory maternity pay from HMRC, which was not anticipated in the budget.

**Newsletter**

There was some concern from the Management Committee regarding the costs of the Kendal Town Council Newsletter. It is suggested that, until the Newsletter overspending becomes

apparent, it is offset by the underspending on Supplies and Services; the position will become clearer by November, when it can be taken into account in the Revised Budget.

#### **Kendal in Bloom**

Currently an underspending of £750 on Community Planting and £1,972 on Floral Displays, however it is expected that additional costs in planting and maintenance will materialise over the summer. Similarly, the Competitions expenditure is currently £345 below profile, with the main costs to be incurred shortly.

The Treasurer concluded that the budgetary control statement indicates that expenditure to 30 June 2017 is within the profiled budget for the year to date, with a current net underspending of £21,010. This can be expected to decrease as the year progresses and spending programmes on Allotments, Bloom and Highways & Infrastructure pick up, while the £8,587 of unallocated grants can be expected to be spent by the year end. He asked the Committee to consider the report and forward it to full Council.

It was proposed by Councillor D Evans to endorse the Budgetary Control Statement for three months ended 30 June 2017 and recommend that it be approved by Council. This was seconded by Councillor R Hogg.

#### **RESOLVED**

That the Budgetary Control Statement for three months ended 30 June 2017 be approved and forwarded to Council.

262/17/18

#### **INTERNAL AUDIT MANAGEMENT LETTER AND ISSUES ARISING**

The Treasurer presented the Internal Audit Management letter, which had been previously circulated. He felt that the money invested with the Cumberland Building Society is safe and asked the Committee to accept the report and note the auditors' concerns.

#### **RESOLVED**

That the concerns highlighted in the Internal Audit Management letter be noted.

263/17/18

#### **GENERAL GRANTS**

##### **Multi Year Funding Principles** (Ref minute 1122/16/17)

The Treasurer advised that due to some concerns in the last meeting with regards to multi-year funding agreements creating commitments for future Councils, it is suggested that the Committee defers the issue until next April.

264/17/18

#### **2017/2018 Update**

There is currently £6,537 left in the budget with £5,000 agreed by Council for Kendal Rugby Club.

Dignity in Dementia have withdrawn their application for a grant of £1,200.

An advanced payment of £150 was made in 2016/17 to Kendal & District Lions Club, for their Easter 2018 Eggstravaganza event.

The event in Easter this year had to be cancelled because of very bad weather; as a result the Club is looking for an alternative venue or style of event, possibly a Fun Day. If neither proves possible, the Club will return the grant to the Town Council.

**265/17/18****Kirkbie Kendal School**

An application has been received from Kirkbie Kendal School for £5,000 towards the construction of a 3G sports pitch with associated changing rooms and community room. The grant will enable them to proceed with obtaining the necessary approvals and securing the Football Foundation grant.

Members discussed the application and it was generally felt that more information was required on the availability of the facility to other community groups. It was also felt that £5,000 was a lot of money for one project. It was decided that the Treasurer will go back to the School to gain more information and ask for a business plan.

**RESOLVED**

1. That the Committee defer the principles for multi-year funding agreements to the Committee's April 2018 meeting
2. That the 2017/18 budget update be noted
3. That the Treasurer contact Kirkbie Kendal School for more information and a business plan.

**266/17/18****DOWKER BINDLOSS TRUST – ANNUAL REPORT 2016/17**

The Treasurer presented the annual report from the Dowker Bindloss Trust which had been previously circulated. Members noted the contents of the report.

**RESOLVED**

That the Dowker Bindloss Trust Report be noted.

**267/17/18****ITEMS FOR THE NEWSLETTER**

Summary of the accounts in the Summer 2018 edition.

**268/17/18****ANY OTHER BUSINESS**

None

**269/17/18****DATE OF NEXT MEETING**

30<sup>th</sup> October 2017 at 7pm

The meeting closed at 7.46pm.

**Summary of Information, Resolutions and Recommendations to Council**

| <b>Min</b>       | <b>Subject</b>  | <b>Information/Resolution/Recommendation to Council</b> |  |
|------------------|---|---|--|
| <b>255/17/18</b> | Election of Vice Chair  | <b>RES</b>  | That Councillor Cook will be Vice Chair of the Audit, Grants and Charities Committee.  |
| <b>258/17/18</b> | Annual Review of Terms of Reference   | <b>RES</b>  | That the Terms of Reference be approved without amendment.   |
| <b>259/17/18</b> | Meeting Dates 2018  | <b>RES</b>  | That the Treasurer: <ol style="list-style-type: none"> <li>1. Seek advice on the possibility of moving the April meeting date</li> <li>2. Seek permission to move the October meeting to a later date</li> </ol> |
| <b>260/17/18</b> | Annual Programme of Work  | <b>RES</b>  | That the Annual Programme of Work be noted.  |
| <b>261/17/18</b> | Budgetary Control Statement – three months ended 30 <sup>th</sup> June 2017 | <b>RES</b>  | That the Budgetary Control Statement for three months ended 30 June 2017 be approved and forwarded to Council.   |
| <b>263/17/18</b> | Multi Year Funding Principles   | <b>RES</b>  | That the Committee defer the principles for multi-year funding agreements to the Committee's April 2018 meeting  |
| <b>264/17/18</b> | 2017/2018 Update  | <b>RES</b>  | That the 2017/18 budget update be noted  |
| <b>265/17/18</b> | Kirkbie Kendal School   | <b>RES</b>  | That the Treasurer contact Kirkbie Kendal School for more information and a business plan.   |
| <b>266/17/18</b> | Dowker Bindloss Trust – Annual Report 2016/17                               | <b>RES</b>  | That the Dowker Bindloss Trust Report be noted.  |



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Mr J Jones  
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 Cumbria  
 LA9 4DL

6 SEP 2017

31 August 2017

our ref: 2017/A2/KEND01/FINAL

Dial: 023 8088 1737  
 Email: councilaudits@bdo.co.uk

Dear Mr Jones

**Kendal Town Council - Audit for the year ended 31 March 2017**

We have now completed the above audit. Please find enclosed the following documents;

- Fee Note
- Notice of Conclusion of Audit
- Notes regarding the advertisement of the Conclusion of the Audit
- Contact details
- Annual Return

There were no matters which came to our attention which required the issuing of a separate additional issues arising report.

The enclosed annual return should be presented to the smaller authority, now that our audit opinion has been given, and a minute should be made to show that the annual return including our certificate has been approved and accepted by the smaller authority. The annual return and notice of conclusion of audit must be published for at least 14 days (including on the smaller authority's website\*) as soon as reasonably possible before the 30 September 2017 and must be made available for public access for a period of not less than five years.

BDO LLP are not your appointed auditor for the year ended 31 March 2018 onwards. Smaller Authorities' Audit Appointments ([localaudits.co.uk](http://localaudits.co.uk)) will be able to advise who your new auditor is, if you have not yet been notified. We thank you for all your assistance over the years we have worked with you and wish you a smooth transition to your new auditor.

Yours sincerely

Mrs Emma Prince  
 For and on behalf of BDO LLP

Enc.

\*In the case of a parish meeting and where the meeting has displayed the information in a conspicuous place for at least 14 days, publication on a website does not apply.



## Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of  
smaller authority here:

KENDAL TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including 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 2017, that:

|   | Agreed |     | 'Yes'<br>means that this smaller 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.  | Yes    |     | 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.   | Yes    |     | 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 smaller authority to conduct its business or on its finances. | Yes    |     | 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.   | Yes    |     | 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.  | Yes    |     | considered the financial and other risks it faces and has 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.  | Yes    |     | 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.  | Yes    |     | 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 smaller authority and, where appropriate have included them in the accounting statements.                               | Yes    |     | 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  | has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.   |
|   | Yes    | NA  |   |

This annual governance statement is approved by this smaller authority on:

8/5/2017

and recorded as minute reference:

1147/16/17

Signed by Chair at meeting where approval is given:

S.J. Coleman

Clerk:

E. Dickson

\*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

## Section 2 – Accounting statements 2016/17 for

Enter name of  
smaller authority here:

KENDAL TOWN COUNCIL

|   | Year ending           |                       | Notes and guidance  |
|---|-----------------------|-----------------------|---|
|   | 31 March<br>2016<br>£ | 31 March<br>2017<br>£ |   |
| 1. Balances brought forward   | 272,916               | 291,316               | 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  | 313,059               | 347,681               | Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.  |
| 3. (+) Total other receipts   | 52,237                | 54,904                | 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  | 128,468               | 146,707               | 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 employment expenses.   |
| 5. (-) Loan interest/capital repayments   | 0                     | 0                     | Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).  |
| 6. (-) All other payments   | 218,428               | 270,287               | 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   | 291,316               | 276,907               | 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                                   | 301,667               | 295,155               | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>                                |
| 9. Total fixed assets plus long term investments and assets                         | 1,611,075             | 1,640,148             | This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.  |
| 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 acts as sole trustee for and is responsible for managing Trust funds or assets.<br>N.B. The figures in the accounting statements above do not include any Trust transactions. |
|   | Yes                   |                       |   |

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

Jack Jones

Date

20/4/2017

I confirm that these accounting statements were approved by this smaller authority on:

8/5/2017

and recorded as minute reference:

1149/16/17

Signed by Chair at meeting where approval is given:

S. J. Coleman

## Section 3 – External auditor report and certificate

In respect of:

Enter name of  
smaller authority here:

KENDAL TOWN Council

### 1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

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

### 2. 2016/17 External auditor report

(Except for the matters reported below)\* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative 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 smaller authority:

(continue on a separate sheet if required)

### 3. 2016/17 External auditor certificate

We certify/~~do not certify~~\* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

\* We ~~do not certify completion~~ because:

External auditor signature

BDO UK

External auditor name

BDO LLP Southampton  
United Kingdom

Date

20/8/17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

## Annual internal audit report 2016/17 to

Enter name of  
smaller authority here:

KENDAL TOWN COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

| Internal control objective   | Agreed? Please choose only one of the following |     |               |
|--|---|-----|---------------|
|  | Yes   | No* | Not covered** |
| A. Appropriate accounting records have been kept properly throughout the year.   | ✓   |     |               |
| B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.  | ✓   |     |               |
| C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.  | ✓   |     |               |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.   | ✓   |     |               |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.  | ✓   |     |               |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.   | ✓   |     |               |
| G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.  | ✓   |     |               |
| H. Asset and investments registers were complete and accurate and properly maintained.   | ✓   |     |               |
| I. Periodic and year-end bank account reconciliations were properly carried out.   | ✓   |     |               |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ✓   |     |               |
| K. (For local councils only)<br>Trust funds (including charitable) – The council met its responsibilities as a trustee.  | ✓   |     |               |

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

Name of person who carried out the internal audit

KEITH MICHAEL ROBSON FCCA

Signature of person who carried out the internal audit

*K. Robson*

Date

17/05/2017

\*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, internal audit must explain why not (add separate sheets if needed).

# KENDAL TOWN COUNCIL

Monday 27 November 2017

## AUDIT, GRANTS & CHARITIES COMMITTEE

Monday 30 October 2017

### Budgetary Control Statement – Six Months ended 30 September 2017

#### 1. Budgetary Control Statement

#### Appendix A

The attached budget statement shows actual income and expenditure to date compared to the expected portion of the 2017/18 budget for the second quarter of the financial year. The budget approved in January 2017 has been adjusted to reflect the return of £1,000 from the Development Fund to the Bloom Committee's Community Projects budget, as agreed by Council on 5 June 2017 (Minute 064/17/18 refers).

Adjustments have been made for known significant commitments and for the use of reserves. The variance column indicates the under or overspending against the profiled budget. Underspendings, ie favourable variances, are shown as positive figures, with overspendings, ie unfavourable variances, shown as negative (bracketed) figures.

#### a) Income +£768

- Both half-year precepts have been received in line with the budget, although only the first is accounted for in this period. The Council has also received a further instalment of CIL (Community Infrastructure Levy) income from SLDC, amounting to £1,961; as agreed this will be transferred to an earmarked reserve until needed.
- At present, slightly more investment interest and allotment rent income than expected has been received, however it is too early to know whether this will continue.

#### b) Gross Expenditure +£35,237

Management +£7,263

- Staff Salaries currently show a £4,110 underspending against the profiled budget:
  - Sickness and maternity cover has cost an extra £3,323;
  - Sick leave has reduced costs by £2,712 as the postholder has passed their entitlement to full and half pay.
  - The Mayor's Attendant's salary costs are below profile by £518.
  - There is an underspending of £535 on the Handy Person's budget, resulting from the post being vacant in September, offset by payments to the contractor covering the post's duties.
  - Finally, an underspending of £3,294 reflects the recovery of statutory maternity pay from HMRC, which was not anticipated in the budget.

- Premises costs are underspent by £592, largely due to a retrospective reduction in charges for the two alarm systems.
- The Supplies and Services heading shows a £1,398 underspending, which is typical at this time of year. Management Committee has accepted that this variance be used to offset the overspending (currently £499) on the Newsletter budget.
- Underspendings of £1,370 and £371 on IT & Website and Miscellaneous respectively are not likely to continue as these budgets tend to be fully spent by year-end.

#### Mayoralty & Ceremonies +£1,429

- There has been no expenditure on Mayor's Travel, showing an underspending of £400 against the budget to date.
- The Functions heading records an underspending of £724, mainly due to reduced expenditure on the catering for Mayor Making and Torchlight.
- Twinning costs are £305 below the simple pro-rata profile, however the majority of the budget is expected to be spent later in the year.

#### Arts & Heritage +£0

- The statement shows the estimated costs associated with the condition survey, £1,790, being met from reserves.

#### Allotments +£3,496

- General expenses and water charges headings are underspent by £2,893 and £359 respectively to date; the latter is partly due to a recent focus on Bloom activities and the current Handy Person vacancy.

#### Bloom +£3,958

- The Bloom Committee budget is profiled to reflect the forecast phasing of expenditure on the service. The summer planting is currently underspent by £1,906, due to a deduction from the contracted fee and residual work not yet invoiced.
- There are smaller underspendings of £225 on Community Planting and £500 on Horticulture planting; expenditure is expected to pick up in the second half of the year.
- Lastly, the Competitions expenditure is currently £991 below profile, although further costs will be incurred shortly.

#### Christmas Lights & Festivals +£8,180

- The favourable variance of £8,050 on Festival Grants represents the unallocated funds in this budget. Although the expenditure includes all agreed grants, monies will only be released when it is certain that an event will go ahead.

Environment +£250

- A total of £9,985 has been spent on improvement projects at Dowkers Lane and the Birdcage; as this expenditure will be met from the Environment Reserve, no variance is shown in the statement.

Highways & Infrastructure +£3,124

- These headings frequently show an underspending at this stage in the year. Currently the infrastructure maintenance and new infrastructure budgets are underspent by £1,282 and £1,750 respectively.

General Grants +£6,537

- The variance represents the unallocated funds in this budget, which can be expected to be fully spent at year end.

Development Fund +£26,209

- Although there has been £65,441 expenditure on Development Fund schemes, this is £26,209 below the profiled budget; because costs are met by means of a transfer from the Fund, the underspending does not affect the “bottom line”.

Contingency +£1,500

- There has been no use of the contingency provision in the first half of the year.

**c) Use of Reserves -£26,709**

- As the Development Fund expenditure is £26,209 lower than profiled, there is a corresponding reduction in the estimated contribution from the Fund to meet that expenditure.
- An adjustment of £500 has been made to reflect the decision to amend the Approved Budget to allow a return of £1,000 in the full year to the Bloom budget.

**d) General Fund Balance +£34,781**

- The additional £768 income and net underspendings of £35,237 contribute to the use of the General Fund balance to fund the budget being £36,005 less than profiled.
- The opening balance on the General Fund was £1,224 lower than anticipated in the Approved Budget; combined with the half year's underspending of £36,005, the Fund balance is currently £34,781 above its profile. This variance will reduce as expenditure picks up in the remainder of the year.

## 2. Development Fund

## Appendix B

A separate statement shows the actual expenditure of £65,441 to 30 September 2017 on individual Development Fund schemes, together with their full year budgets as updated by Council in June 2017. The total budgeted expenditure of £184,079 for the year differs from the £183,300 assumed in the Approved Budget; this is simply a presentational issue and has no impact on the Council's financial position.

## 3. Balance Sheet and Funds Statement

## Appendices C & D

The Balance Sheet shows a snapshot of the Council's financial position as at 30 September 2017. The following points may be noted, but there are no areas of concern:

- The Investments balance of £397,000 comprises £180,000 in the Cumberland Building Society, £2,417 with Nat West and £214,583 in the Council's Barclays Bank Reserve Account; the latter balance is higher than usual as it contains the second half year's precept of £179,763.
- The Debtors figure of £23,598 includes £16,437 VAT reclaimable from HM Customs and Excise, £3,600 from Kendal Futures, £1,750 in Christmas Lights Switch On sponsors and an estimated contribution of £1,251 due in respect of Torchlight.
- Prepayments of £6,117 relate to adjustments for invoice payments which will be partly accounted for later in the year, eg £2,242 insurance premia, £672 alarm costs, £1,294 lighting and £626 subscriptions.
- The Creditors figure of £20,740 represents invoices and estimates of expenditure which had not been paid at 30 September.
- Receipts in Advance of £203,188 comprise £193,976 precept income from SLDC and £9,212 Allotment deposits and rent income for the remainder of 2017.

The Funds statement provides further details of the reserves shown on the Balance Sheet. Contributions to and from the reserves are the mirror images of those in the revenue account.

## 4. Conclusion

The budgetary control statement indicates that expenditure to 30 September 2017 is well within the profiled budget for the year to date, with a substantial net underspending of £36,005. It is anticipated that the overall underspending will decrease as the year progresses: it is unlikely that the trend for underspending on staff salaries will continue and expenditure elsewhere tends to increase in the second half of a financial year, while the £14,587 of unallocated grants could be spent by the year end. Finally, the balance sheet confirms that the Town Council is in a sound financial position.

## 5. Recommendations

- a) The Audit, Grants and Charities Committee is recommended to consider this report and forward its comments to full Council.
- b) The Town Council is recommended to accept this report, taking account of any comments from the Committee.

| KENDAL TOWN COUNCIL   |  |                |                |                 |                                |
|---|--|----------------|----------------|-----------------|--------------------------------|
| BUDGETARY CONTROL STATEMENT: SIX MONTHS ENDED 30 SEPTEMBER 2017 |  |                |                |                 |                                |
| APPROVED BUDGET 2017/18   | Heading                                    | Budget to Date | Actual to Date | Reserve Entries | Favourable/ (Adverse) Variance |
| £   |  | £              | £              | £               | £                              |
|   | <b>INCOME</b>                              |                |                |                 |                                |
|   | <b>Precept:</b>                            |                |                |                 |                                |
| 355,484   | Council Tax                                | 177,742        | 177,742        |                 | (0)                            |
| 2,587   | SLDC - Lighting                            | 1,294          | 1,294          |                 | (0)                            |
| 1,455   | SLDC - Elections                           | 1,455          | 1,455          |                 | 0                              |
| 359,526   | Sub-Total                                  | 180,491        | 180,491        | 0               | (0)                            |
| 29,880  | <b>SLDC - Grant</b>                        | 14,940         | 14,940         |                 | 0                              |
|   | <b>Other Income:</b>                       |                |                |                 |                                |
| 2,710   | Investment Interest                        | 1,355          | 1,674          |                 | 319                            |
| 20,580  | Allotment Rents                            | 10,290         | 10,814         |                 | 524                            |
| 0   | Community Infrastructure Levy              | 0              | 1,961          | (1,961)         | 0                              |
| 150   | Miscellaneous                              | 75             | 0              |                 | (75)                           |
| 23,440  | Sub-Total                                  | 11,720         | 14,449         | (1,961)         | 768                            |
| <b>412,846</b>  | <b>TOTAL INCOME</b>                        | <b>207,151</b> | <b>209,880</b> | <b>(1,961)</b>  | <b>768</b>                     |
|   | <b>EXPENDITURE</b>                         |                |                |                 |                                |
|   | <b>Management:</b>                         |                |                |                 |                                |
| 154,100   | Staff Salaries & Expenses                  | 77,050         | 72,940         |                 | 4,110                          |
| (71,450)  | Staff Recharges to Services                | (35,725)       | (35,725)       |                 | 0                              |
| 16,230  | Premises                                   | 8,115          | 7,523          |                 | 592                            |
| 7,000   | Supplies & Services                        | 3,500          | 2,102          |                 | 1,398                          |
| 9,080   | Audit, Subscriptions & Insurances          | 4,540          | 4,618          |                 | (78)                           |
| 1,455   | Elections                                  | 1,455          | 1,455          |                 | (0)                            |
| 7,920   | Newsletter                                 | 5,280          | 5,779          |                 | (499)                          |
| 4,160   | IT & Website                               | 2,080          | 710            |                 | 1,370                          |
| 2,020   | Miscellaneous                              | 1,010          | 639            |                 | 371                            |
| 130,515   | Sub-Total                                  | 67,305         | 60,042         | 0               | 7,263                          |
|   | <b>Mayoralty &amp; Ceremonies:</b>         |                |                |                 |                                |
| 12,150  | Staffing                                   | 6,075          | 6,075          |                 | 0                              |
| 5,150   | Mayor's Allowance & Christmas Cards        | 5,000          | 5,000          |                 | 0                              |
| 800   | Mayor's Travel                             | 400            | 0              |                 | 400                            |
| 5,690   | Functions                                  | 5,070          | 4,346          |                 | 724                            |
| 2,500   | Twinning Expenses                          | 1,250          | 945            |                 | 305                            |
| 26,290  | Sub-Total                                  | 17,795         | 16,366         | 0               | 1,429                          |
|   | <b>Arts &amp; Heritage:</b>                |                |                |                 |                                |
| 1,000   | Exhibitions                                | 0              | 0              |                 | 0                              |
| 0   | Restoration of Heritage Items              | 0              | 1,790          | (1,790)         | 0                              |
| 2,000   | Kendal Museum                              | 2,000          | 2,000          |                 | 0                              |
| 3,000   | Sub-Total                                  | 2,000          | 3,790          | (1,790)         | 0                              |
|   | <b>Allotments:</b>                         |                |                |                 |                                |
| 16,720  | Staffing                                   | 8,360          | 8,360          |                 | 0                              |
| 12,050  | General Expenses                           | 6,025          | 2,529          |                 | 3,496                          |
| 0   | Improvements & Developments                | 0              | 0              |                 | 0                              |
| 28,770  | Sub-Total                                  | 14,385         | 10,889         | 0               | 3,496                          |
|   | <b>Bloom:</b>                              |                |                |                 |                                |
| 17,960  | Staffing                                   | 8,980          | 8,980          |                 | 0                              |
| 20,050  | Floral Displays (incl. Community Projects) | 13,700         | 10,733         |                 | 2,967                          |
| 3,500   | Bloom Competitions                         | 2,625          | 1,634          |                 | 991                            |
| (1,000)   | Receipts from Sponsors                     | (500)          | (500)          |                 | 0                              |
| 40,510  | Sub-Total                                  | 24,805         | 20,847         | 0               | 3,958                          |
|   | <b>Christmas Lights &amp; Festivals:</b>   |                |                |                 |                                |
| 6,410   | Staffing                                   | 3,205          | 3,205          |                 | 0                              |
| 16,070  | Christmas Lights Displays                  | 0              | (67)           |                 | 67                             |
| 2,590   | Christmas Lights Switch - On Event         | (700)          | (764)          |                 | 64                             |
| 35,000  | Festival Grants                            | 35,000         | 26,950         |                 | 8,050                          |
| 60,070  | Sub-Total                                  | 37,505         | 29,325         | 0               | 8,180                          |
|   | <b>Environment:</b>                        |                |                |                 |                                |
| 18,210  | Staffing                                   | 9,105          | 9,105          |                 | 0                              |
| 500   | Somervell Garden                           | 250            | 0              |                 | 250                            |
| 0   | Parks & Open Spaces Programme              | 0              | 9,985          | (9,985)         | 0                              |
| 18,710  | Sub-Total                                  | 9,355          | 19,090         | (9,985)         | 250                            |
|   | <b>Highways &amp; Infrastructure:</b>      |                |                |                 |                                |
| 2,700   | Infrastructure Maintenance                 | 1,350          | 68             |                 | 1,282                          |
| 1,250   | Litter Bin Emptying                        | 625            | 533            |                 | 92                             |
| 3,500   | New Infrastructure                         | 1,750          | 0              |                 | 1,750                          |
| 2,587   | Lighting - running costs                   | 1,294          | 1,294          |                 | 0                              |
| 10,037  | Sub-Total                                  | 5,019          | 1,895          | 0               | 3,124                          |
| 36,000  | <b>General Grants</b>                      | 36,000         | 29,463         |                 | 6,537                          |
|   | <b>Development Fund Schemes:</b>           |                |                |                 |                                |
| 183,300   | Allocated Schemes                          | 91,650         | 65,441         |                 | 26,209                         |
| 0   | Development Fund Income                    | 0              | (3,600)        | 3,600           | 0                              |
| 183,300   |  | 91,650         | 61,841         | 3,600           | 26,209                         |
| 3,000   | <b>Contingency</b>                         | 1,500          | 0              |                 | 1,500                          |
| 320   | <b>Wainwright Award</b>                    | 0              | 0              |                 | 0                              |
| <b>540,522</b>  | <b>DIRECT EXPENDITURE</b>                  | <b>307,319</b> | <b>253,549</b> | <b>(8,176)</b>  | <b>61,946</b>                  |

| APPROVED<br>BUDGET<br>2017/18 | Heading  | Budget<br>to Date | Actual<br>to Date | Reserve<br>Entries | Favourable<br>(Adverse)<br>Variance |
|-------------------------------|--|-------------------|-------------------|--------------------|-------------------------------------|
| £                             |  | £                 | £                 | £                  | £                                   |
|                               | <b>CONTRIBUTIONS TO RESERVES:</b>              |                   |                   |                    |                                     |
| 80,309                        | Development Fund                               | 0                 | 0                 |                    | 0                                   |
| 0                             | Development Fund External Income               | 0                 | 3,600             | (3,600)            | 0                                   |
| 1,170                         | Allotments Fund                                | 585               | 585               |                    | 0                                   |
| 2,000                         | Arts & Heritage Reserve                        | 0                 | 0                 |                    | 0                                   |
| 650                           | Election Reserve                               | 0                 | 0                 |                    | 0                                   |
| 0                             | Community Infrastructure Levy Reserve          | 0                 | 1,961             | (1,961)            | 0                                   |
| 190                           | Wainwright Fund                                | 0                 | 0                 |                    | 0                                   |
| 84,319                        |  | 585               | 6,146             | (5,561)            | 0                                   |
|                               | <b>USE OF RESERVES:</b>                        |                   |                   |                    |                                     |
| (183,300)                     | Development Fund: Allocated Schemes            | (91,650)          | (65,441)          |                    | (26,209)                            |
| (1,000)                       | Development Fund: Return to Bloom Budget       | (500)             | 0                 |                    | (500)                               |
| 0                             | Environment Reserve                            | 0                 | (9,985)           | 9,985              | 0                                   |
| 0                             | Arts & Heritage Fund                           | 0                 | (1,790)           | 1,790              | 0                                   |
| (1,455)                       | Election Reserve                               | (1,455)           | (1,455)           |                    | 0                                   |
| (320)                         | Wainwright Fund                                | 0                 | 0                 |                    | 0                                   |
| (186,075)                     |  | (93,605)          | (78,672)          | 11,776             | (26,709)                            |
| <b>438,766</b>                | <b>GROSS EXPENDITURE</b>                       | <b>214,299</b>    | <b>181,023</b>    | <b>(1,961)</b>     | <b>35,237</b>                       |
| <b>(25,920)</b>               | <b>INCREASE/(DECR) IN GENERAL FUND BALANCE</b> | <b>(7,148)</b>    | <b>28,857</b>     | <b>0</b>           | <b>36,005</b>                       |
|                               | <b>GENERAL FUND BALANCE:</b>                   |                   |                   |                    |                                     |
| 55,920                        | Brought forward 1 April 2017                   | 55,920            | 54,696            | 0                  | (1,224)                             |
| (25,920)                      | Increase/(decrease) in year                    | (7,148)           | 28,857            | 0                  | 36,005                              |
| <b>30,000</b>                 | <b>Balance carried forward</b>                 | <b>48,772</b>     | <b>83,553</b>     | <b>0</b>           | <b>34,781</b>                       |

**KENDAL TOWN COUNCIL**  
**DEVELOPMENT FUND 2017/18**

|  |                               | Updated<br>Programme<br>£    | Actual<br>30 September<br>2017<br>£     |
|--|-------------------------------|------------------------------|---|
| <b>Opening Balance 1 April 2017</b>  |                               | 113,889                      | 113,889                                 |
| <b>Contributions from/(to) Revenue:</b>  |                               |                              |   |
| Budgeted Contribution  |                               | 80,309                       | 80,309                                  |
| Partial return of KIB Committee 2016/17 underspending to Community Projects budget |                               | (1,000)                      | 0                                       |
| <b>External Income:</b>  |                               |                              |   |
| SLDC: Kendal Futures Kendal Destination Website support                            |                               |                              | 3,600                                   |
| <b>Resources for Year</b>  |                               | <u>193,198</u>               | <u>197,798</u>                          |
| <b>Less: Expenditure on Projects</b>   | <b>As at<br/>1 April 2017</b> | <b>Updated<br/>Programme</b> | <b>Actual<br/>30 September<br/>2017</b> |
|  | £                             | £                            | £                                       |
| <b>Action Plan for Kendal:</b>   |                               |                              |   |
| EH1 Signage, Interpretation and Public Realm Improvements                          | 14,296                        | 15,500                       | 2,171                                   |
| MG15 Tourism Support   |                               |                              | 175                                     |
| EH3 Strategic Transport Infrastructure Study                                       | 10,000                        | 10,000                       | 0                                       |
| EH4 Improvement of Kendal Street Name Signs  |                               | 3,000                        | 0                                       |
| MG5 Support for Kendal Futures Projects  |                               | 8,800                        | 6,500                                   |
| <b>Kendal Futures Funding:</b>   |                               |                              |   |
| MG2 Support for Co-ordinator   | 15,000                        | 7,500                        | 7,500                                   |
| MG4 Delivering the Action Plan - Kendal Futures allocation                         |                               | 8,214                        | 0                                       |
| <b>Tourism Support in Kendal:</b>  |                               |                              |   |
| MG6 Support for Kendal TIC   | 5,000                         | 5,000                        | 0                                       |
| MG16 Kendal Destination Website support (funded by Kendal Futures)                 |                               | 3,600                        | 900                                     |
| <b>Green Spaces Improvement Projects:</b>  |                               |                              |   |
| EH5 Rinkfield Residents Association - Play Area                                    |                               | 5,000                        | 5,000                                   |
| EH6 Maude's Meadow   |                               | 15,000                       | 0                                       |
| EH7 Heron Hill School Woodland Trail   | 596                           | 1,404                        | 0                                       |
| EH8 Footpath, Birk Hagg to Parkside Road, project costings                         |                               | 500                          | 0                                       |
| EH9 Kendal Castle Environmental Improvements                                       | 12,680                        | 9,320                        | 0                                       |
| KB1 SLACC Pollinator Project   | 1,800                         | 4,000                        | 0                                       |
| KB1 SLACC Pollinator Project (reserved allocation)                                 |                               | 4,822                        | 0                                       |
| <b>Public Realm Improvement Projects:</b>  |                               |                              |   |
| CL2 Christmas Lights, Market Place   |                               | 2,000                        | 0                                       |
| EH10 Market Place Enhancement (incl £10,000 LIP and £12,000 from SLDC)             | 4,371                         | 32,629                       | 0                                       |
| EH11 Repainting Railings   | 1,540                         | 3,040                        | 3,040                                   |
| CL3 Building Flag & Tree holder maintenance and replacement                        | 0                             | 2,000                        | 0                                       |
| <b>Other Schemes:</b>  |                               |                              |   |
| MG8 Eden & South Lakeland Credit Union   | 3,000                         | 3,000                        | 3,000                                   |
| MG9 Lancaster Canal Northern Reaches (reserved allocation)                         |                               | 250                          | 250                                     |
| MG10 Kendal to Lancaster Canal Towpath Trail                                       |                               | 10,000                       | 10,000                                  |
| MG11 Purchase of Replacement Van   |                               | 15,000                       | 15,273                                  |
| MG12 Community Emergency Planning  |                               | 5,000                        | 5,000                                   |
| MG13 Kendal Walking Festival   |                               | 1,000                        | 403                                     |
| EH13 Radar Speed Gun   |                               | 1,500                        | 1,230                                   |
| EH14 Lakes Line Feasibility Study  |                               | 2,000                        | 0                                       |
| MG14 Kendal Rugby Club - Community Sports Hub                                      |                               | 5,000                        | 5,000                                   |
|  | <u>68,283</u>                 | <u>184,079</u>               | <u>65,441</u>                           |
| <b>Balance carried forward</b>   |                               | <u>9,119</u>                 | <u>132,357</u>                          |

## Appendix C

**KENDAL TOWN COUNCIL**  
**BALANCE SHEET AS AT 30 SEPTEMBER 2017**

|                               | £                 | £                        |
|-------------------------------|-------------------|--------------------------|
| <b>Investments</b>            |                   | 397,000.48               |
| <b>Current assets</b>         |                   |                          |
| Debtors                       | 23,598.39         |                          |
| Deposits                      | 50.00             |                          |
| Prepayments                   | 6,116.50          |                          |
| Cash at bank and in hand      | 30,399.42         |                          |
|                               | <u>60,164.31</u>  |                          |
| <b>Current Liabilities</b>    |                   |                          |
| Creditors                     | 20,739.54         |                          |
| Receipts in Advance           | 203,187.59        |                          |
|                               | <u>223,927.13</u> |                          |
| <b>Net Current Assets</b>     |                   | (163,762.82)             |
|                               |                   | <u><b>233,237.66</b></u> |
| <b>Represented by:</b>        |                   |                          |
| <b>Reserves</b>               |                   |                          |
| General                       |                   | 83,552.79                |
| Developments                  |                   | 52,048.24                |
| Allotments                    |                   | 71,481.69                |
| Arts & Heritage               |                   | 2,537.60                 |
| Environment                   |                   | 2,393.68                 |
| Election                      |                   | 6,850.04                 |
| Community Infrastructure Levy |                   | 2,607.31                 |
| Wainwright                    |                   | 11,766.31                |
|                               |                   | <u><b>233,237.66</b></u> |

## Appendix D

## KENDAL TOWN COUNCIL

## FINANCIAL RESERVES AS AT 30 SEPTEMBER 2017

|   | General          | Development      | Allotments       | Arts & Heritage | Environment     | Election        | Community Infrastructure Levy | Wainwright       | TOTAL              |
|---|------------------|------------------|------------------|-----------------|-----------------|-----------------|-------------------------------|------------------|--------------------|
|   | £                | £                | £                | £               | £               | £               | £                             | £                | £                  |
| <b>Opening Balance at 1 April 2017</b>            | 54,695.89        | 113,889.43       | 70,896.79        | 4,327.90        | 12,378.96       | 8,305.18        | 646.19                        | 11,766.31        | <b>276,906.65</b>  |
| Add:  |                  |                  |                  |                 |                 |                 |                               |                  |                    |
| Contributions to Reserves                         |                  | 3,600.00         | 584.90           | 0.00            | 0.00            | 0.00            | 1,961.12                      | 0.00             | <b>6,146.02</b>    |
| Less:   |                  |                  |                  |                 |                 |                 |                               |                  |                    |
| Use of Reserves                                   |                  | (65,441.19)      | 0.00             | (1,790.30)      | (9,985.28)      | (1,455.14)      | 0.00                          | 0.00             | <b>(78,671.91)</b> |
| Add/(Less):                                       |                  |                  |                  |                 |                 |                 |                               |                  |                    |
| Added to/(Used from) General Fund Working Balance | 28,856.90        |                  |                  |                 |                 |                 |                               |                  | <b>28,856.90</b>   |
| <b>Balance at 30 September 2017</b>               | <b>83,552.79</b> | <b>52,048.24</b> | <b>71,481.69</b> | <b>2,537.60</b> | <b>2,393.68</b> | <b>6,850.04</b> | <b>2,607.31</b>               | <b>11,766.31</b> | <b>233,237.66</b>  |

## KENDAL TOWN COUNCIL

|   |                                 |
|---|---------------------------------|
| <b>Committee:</b>                       | <b>Date:</b>                    |
| <b>MAYORALTY &amp; ARTS</b>             | <b>Monday 11 September 2017</b> |
| <b>ALLOTMENTS</b>                       | <b>Monday 25 September 2017</b> |
| <b>KENDAL IN BLOOM</b>                  | <b>Monday 9 October 2017</b>    |
| <b>ENVIRONMENT &amp; HIGHWAYS</b>       | <b>Tuesday 10 October 2017</b>  |
| <b>MANAGEMENT</b>                       | <b>Monday 16 October 2017</b>   |
| <b>CHRISTMAS LIGHTS &amp; FESTIVALS</b> | <b>Tuesday 17 October 2017</b>  |
| <b>AUDIT, GRANTS &amp; CHARITIES</b>    | <b>Monday 30 October 2017</b>   |

### 2018/19 Budget Proposals

#### 1. Budget Timetable

The Town Council has agreed a timetable for the preparation and approval of its 2018/19 Budget. This follows the process adopted for the current year's budget, with one significant addition: the timetable requires Council to approve its priorities for the budget and devise a scoring system for evaluating growth proposals against those priorities. The identification of priorities is to be the first step towards developing a clear statement of corporate objectives and aligning the Council's Action Plan, Development Fund, CIL programme and revenue budget.

Key dates in the 2018/19 budget process are as follows:

|                        |  |
|------------------------|--|
| September/October 2017 | <ul style="list-style-type: none"> <li>• Committees to consider proposals for: <ul style="list-style-type: none"> <li>○ Budget variations (additions, reductions, new items)</li> <li>○ One-off Action Plan schemes</li> </ul> </li> <li>• Allotments Committee to consider recommended rent levels</li> </ul> |
| 18 September 2017      | <ul style="list-style-type: none"> <li>• Management Committee to consider: <ul style="list-style-type: none"> <li>○ Restated Action Plan</li> <li>○ Budget priorities and scoring system</li> </ul> </li> </ul>  |
| 2 October 2017         | <ul style="list-style-type: none"> <li>• Council to approve priorities and scoring system</li> <li>• Council to set up budget working group</li> </ul>   |
| Early November 2017    | <ul style="list-style-type: none"> <li>• Working Group to review budget proposals and recommend prioritised bids</li> </ul>  |
| 27 November 2017       | <ul style="list-style-type: none"> <li>• Special Council to set allotment rents, consider proposals, prioritise bids and agree a draft indicative budget</li> </ul>  |
| 8 January 2018         | <ul style="list-style-type: none"> <li>• Council to approve budget and set precept</li> </ul>  |

Two Committees meet before the Action Plan and budget priorities are established by Council on 2 October. Whilst this is not ideal as it does not guide Committees fully, Councillors should be aware of the Council's main aims when considering the formulation of budget proposals.

## **2. Budget Process**

The budget process identifies areas of uncommitted budget proposals ("growth items/proposals") separately from the standstill costs of maintaining existing levels of service ("commitments"). The draft standstill budget will be drawn up by Officers for submission to Council, taking into account current service levels, committed expenditure and inflationary increases.

Committees should also note that the additional resources available this year for growth items are likely to be significantly reduced in comparison to the 2017/18 Budget and so should consider whether any growth proposals can be met by a re-allocation within their existing budgets.

Growth proposals can be for one-off schemes or recurring expenditure in service budgets. Because the available monies can be used for either of these, all growth proposals will be grouped together in the prioritisation exercise.

## **3. Priority Areas**

The September meeting of Management Committee will consider a draft Action Plan setting out the key priorities for development. The priorities established in that exercise will guide the budget process and shape the variations to resource allocation. The draft priorities are:

- Sustainable Connectivity
- Town Centre Vibrancy
- Green Space Enhancement
- Health & Wellbeing
- Internal KTC Projects (eg efficiency, business needs).

These priorities will form the basis of the scoring system to assess budget proposals and, at this stage, can be used by Committees in their consideration of potential bids for resources.

## **4. Budget Variations**

### **a) Reductions or Re-allocations**

Committees are invited to review their current budget and to formulate proposals for budget reductions in "day to day" services, which may be available for re-allocation to higher priority expenditure. Proposals for reductions in current budgets should identify the implications for services and the community. It is suggested that Committees use the routine budgetary control and year-end accounts information to

identify budgets which regularly underspend and consider whether the current level of budget provision is appropriate.

## **b) One-off (non-recurring) Schemes**

Committees are invited to suggest bids for schemes or projects, within their remit. These should be non-recurring (ie one-off) items, which do not create a significant ongoing commitment in the form of maintenance, energy or other costs.

The main source of funding for such schemes will be the Development Fund, which is currently fully committed and requires the allocation of further monies to deliver the Council's indicative schemes for the next two years. This does not preclude the introduction of any new projects as the availability of funds next year will depend on the overall budget set by Council.

Ideally each bid should identify:

- the benefit to the Council/community
- its alignment with the Council's Action Plan and budget priorities (as outlined above)
- estimated one-off cost
- ongoing annual costs
- contributions (if any) from other organisations
- planned timing of expenditure
- length of scheme (if a multi-year project)
- any permissions needed to deliver the scheme
- whether the scheme can be progressed with current staff resources.

Given that resources are likely to be limited for next year, Committees are also asked to review their existing schemes within the latest approved Development Fund to confirm that they are still valid and supported by the Committee. These are being included in the draft revision of the Action Plan which is being reported to Management Committee on 18 September. That Committee will be asked to adopt the five priorities outlined above, and goals to achieve them, and to consider suggested new schemes to meet those goals. An extract of the draft Action Plan giving details of the existing indicative scheme allocations and the suggested new schemes is shown at the **Appendix**. Committees may choose to support any of these schemes and/or propose new projects.

## **c) Growth Proposals - Recurring Expenditure**

Growth proposals can be an extension or expansion of an existing service or a new area of service. In order to enable each growth proposal to be considered objectively, Committees should consider:

- its benefit to the Council and the community
- its alignment with the Council's Action Plan and budget priorities
- the deliverability
- the initial cost
- whether it creates an ongoing commitment

- whether the proposal would promote efficiencies.

## **5. Next Steps**

After Committees have considered this report during the current cycle of meetings, all proposals will be collated for consideration by the budget working group in early November. This will prioritise budget proposals, using the identified priorities, and make recommendations to the Budget meeting of Council on 27 November. Before that date, individual Councillors will be contacted to ensure that all budget proposals have been identified.

## **6. Recommendations**

Each Committee is recommended to accept this report and:

- a) identify proposals for reductions or re-allocations in service budgets;
- b) identify proposals for one-off schemes, including any suggested projects shown in the Appendix;
- c) confirm whether it continues to support its existing indicative Development Fund schemes (as set out in the Appendix); and
- d) identify proposals for recurring growth in service budgets.

**Kendal Town Council**  
**DRAFT Action Plan for Kendal**

## Appendix

| PRIORITY AREA  | GOAL  | Identified/Suggested Project   | Lead Partner | Estimated costs | KTC's Sponsoring Committee | Support Partners | Development Required<br>(no KTC funding allocated) | In Progress<br>(KTC funding provisionally allocated) |         |         |         |
|--|---|--|--------------|-----------------|----------------------------|------------------|--|--|---------|---------|---------|
|  |   |  |              |                 |                            |                  |  | As at 1 April 2017                                   | 2017/18 | 2018/19 | 2019/20 |
|  |   |  |              |                 |                            |                  |  | £  | £       | £       | £       |
| Sustainable Connectivity                                     | Improve Signage                                 | <i>Yard Signage</i>  | KTC          | Low             | E&H                        | KF, SLDC         |  |  |         | 5,000   |         |
|  |   | <i>From Oxenholme and Kendal Station</i>   | KTC          | Low             | E&H                        | KF, CCC          | ✓  |  |         |         |         |
|  |   | <i>Simplify directional signage</i>  | KTC          | Low             | E&H                        | KTC, KF          |  | 2,055  | 3,500   |         |         |
|  |   | <i>Utilise Kendal Brand where possible including KTC banners</i>                   | KTC          | Low             | E&H                        | n/a              | ✓  |  |         |         |         |
|  |   | <i>Improve Kendal Street name signage</i>  | KTC          | Low             | E&H                        | CCC, SLDA        |  |  | 3,000   |         |         |
|  | Positively utilise Kendal's railway connections | <i>Link Kendal to Oxenholme more strongly</i>                                      | KTC          | Low             | E&H                        |                  | ✓  |  |         |         |         |
|  |   | <i>Improve visibility of Kendal Railway Station</i>                                | KTC          | Low             | E&H                        | all              |  |  |         | 5,000   |         |
|  |   | Lakes Line Feasibility Study   | LLCRP        | Low             | E&H                        | Various          |  |  | 2,000   |         |         |
|  |   | Improve gateway to Kendal Railway Station  | SLDC         | Med             | n/a                        | all              | ✓  |  |         |         |         |
|  | Regenerate Lancaster Canal                      | Support creation of Towpath Trail  | LCRP         | Low             | n/a                        | all              |  |  | 10,000  |         |         |
|  |   | Continued membership of LCRP   | LCRP         | Low             | n/a                        | n/a              |  |  | 250     | 250     |         |
|  |   | Utilise as a linear park   | SLDC         | Med             | n/a                        | all              | ✓  |  |         |         |         |
|  | Promote Walking                                 | <i>Support Kendal Walking Trails leaflet</i>                                       | KTC          | Low             | E&H                        | n/a              | ✓  |  |         |         |         |
|  |   | <i>Create wheel friendly trail leaflet</i>   | KTC          | Low             | E&H                        | n/a              | ✓  |  |         |         |         |
|  |   | <i>Kendal Walking Festival</i>   | KTC          | Low             |                            | n/a              |  |  | 1,000   |         |         |
|  | Promote & create dedicated cycling routes       | Support Kendal X Concept (Burton Road Project etc)                                 | CCC          | Low             | n/a                        | all              | ✓  |  |         |         |         |
|  |   | Provide cycle facilities where required  | CCC          | Low             | n/a                        | all              | ✓  |  |         |         |         |
|  |   | Create continuous Riverside Cycling by removing restrictions and improving signage | SLDC         | Low             | n/a                        | all              |  |  |         | 2,000   |         |
|  | Support Air Quality Improvement Actions         | <i>Research 20mph in residential areas</i>   | KTC          | Low             | Mgmt                       |                  |  |  |         | 10,000  |         |
|  |   | <i>Install radar speed gun</i>   | KTC          | Low             | E&H                        |                  |  |  | 1,500   |         |         |
| Northern Development Route - support strategic study phase 2 |   | CCC  | Med          | n/a             | All                        |                  | 10,000   | 10,000   | 10,000  |         |         |
| Parking deals  |   | BID  | Low          | n/a             | n/a                        | ✓                |  |  |         |         |         |
| Address Taxi parking issues                                  |   | SLDC   | Low          | n/a             | n/a                        | ✓                |  |  |         |         |         |

| PRIORITY AREA        | GOAL  | Identified/Suggested Project  | Lead Partner                               | Estimated costs | KTC's Sponsoring Committee | Support Partners    | Development Required (no KTC funding allocated) | In Progress (KTC funding provisionally allocated) |   |         |         |        |
|----------------------|---|---|--|-----------------|----------------------------|---------------------|---|---|---|---------|---------|--------|
|                      |   |   |  |                 |                            |                     |   | As at 1 April 2017                                | 2017/18   | 2018/19 | 2019/20 |        |
|                      |   |   |  |                 |                            |                     |   | £   | £   | £       | £       |        |
| Town Centre Vibrancy | Create an improved Kendal Market  | Introduce uniformed stalls  | SLDC                                       | Med             | n/a                        | all                 | ✓   |   |   |         |         |        |
|                      |   | Increase the variety and quality of stall produce   | SLDC                                       | Med             | n/a                        | all                 | ✓   |   |   |         |         |        |
|                      |   | Support Market Place Improvements (inclusive of grant income)                                       | SLDC                                       | High            | n/a                        | all                 |   |   | 4,371   | 32,629  |         |        |
|                      | Promote Kendal to potential visitors and arrivals   | Continue Kendal Leaflet Series  | KTC  | Low             | mgmt                       | KF                  |   |   | 12,241  | 4,000   | 2,500   | 2,500  |
|                      |   | Visit Kendal Website (utilising Brand and integrating all festivals and events)                     | KF/KTC/BID                                 | Low             | mgmt                       | KF                  |   |   | 6,000   | -       | -       | 3,000  |
|                      |   | Support Kendal TIC  | KTC  | Low             | mgmt                       | BID, SLDC?          |   |   | 5,000   | 5,000   | 5,000   | 5,000  |
|                      | Become the best rural arts & cultural town in the North West  | Creatively connect art spaces at Abbot Hall, Factory, Brewery & Wildman Street                      | KTC  | Low             | mgmt                       | all                 |   |   |   |         |         | 2,000  |
|                      |   | Actively support all Kendal festivals   | KTC  | Low             | Festivals & Grants         | Various             |   |   | Christmas Lights & Festivals Committee Revenue Budget |         |         |        |
|                      | Deliver high quality Public Realm Enhancement Projects to improve first impression & encourage investment | Longpool Traffic Island (replace crazy pave with bonded gravel to prevent weeds, poor KTC 'advert') | KTC  | Low             | E&H                        | all                 |   | ✓   | Environment & Highways Committee Revenue Budget       |         |         |        |
|                      |   | Allan Building Entrance (prevent weed growth at cobbles)  | KTC  | Low             | E&H                        | CCC, Kendal College |   | ✓   |   |         |         |        |
|                      |   | Station Road Advertisement Board (Create gravel surface to prevent weeds)                           | KTC  | Low             | E&H                        | CCC                 |   | ✓   |   |         |         |        |
|                      |   | Riverside paving improvement (Waterside to Abbott Hall park)  | CCC  | High            | E&H                        | all                 |   | ✓   |   |         |         |        |
|                      |   | Green Wall at Longpool  | KTC  | Low             | E&H                        | all                 |   |   | -   | 8,000   | 3,000   | 1,000  |
|                      |   | Repaint Railings  | KTC  | Low             | E&H                        | various             |   |   | 1,540   | 3,040   |         |        |
|                      |   | Urban Tree Planting (Reduce planter clutter)  | SLDC?                                      | High            | E&H                        | all                 |   | ✓   |   |         |         |        |
|                      |   | Birdcage Improvement Project  | SLDC?                                      | Med             | n/a                        | all                 |   | ✓   |   |         |         |        |
|                      |   | Finkle Street Heritage Street Lighting (continuation from Kirkland & Market Place)                  | SLDC                                       | High            | n/a                        | all                 |   |   | Completion expected Dec 2017                          |         |         |        |
|                      |   | Support Kendal organisations with similar Town Centre Vibrancy goals                                | Funding support towards Kendal Future role | KF/KTC          | Low                        | Mgmt                | SLDC  |   |   | 15,000  | 7,500   | 7,500  |
|                      | Funding towards Kendal Futures Projects (in line with action plan)  |   | KF/KTC                                     | Low             | Mgmt                       | all                 |   |   |   | 8,800   | 10,000  | 10,000 |
|                      | Funding towards Kendal Futures Projects (previous allocation) To be confirmed                             |   | KF/KTC                                     | Low             | Mgmt                       | all                 |   |   | 4,786   | 8,214   |         |        |
|                      | Improve Kendal's Flood Resilience   | Kendal Community Emergency Planning support   | KECPG                                      | Low             | Mgmt                       | Various             |   |   |   | 5,000   | 5,000   |        |
|                      |   | Support EA recommendations  | tbc  | tbc             | tbc                        | all                 |   | ✓   |   |         |         |        |
|                      | Excellent Christmas Light Display   | Additional Christmas Lights at Market Place   | KTC  | Low             | CL                         | all                 |   |   |   | 2,000   |         |        |
|                      |   | Install mini Christmas trees (maintain and replace flag and tree holders)                           | KTC  |                 |                            |                     |   |   |   |         |         |        |
|                      |   | Support Kendal BID to install additional lights   | KF   | Low             | CL                         | BID                 |   |   |   | 2,000   |         |        |

| PRIORITY AREA                 | GOAL  | Identified/Suggested Project  | Lead Partner   | Estimated costs | KTC's Sponsoring Committee | Support Partners | Development Required (no KTC funding allocated) | In Progress (KTC funding provisionally allocated) |         |         |         |  |
|-------------------------------|---|---|----------------|-----------------|----------------------------|------------------|---|---|---------|---------|---------|--|
|                               |   |   |                |                 |                            |                  |   | As at 1 April 2017                                | 2017/18 | 2018/19 | 2019/20 |  |
|                               |   |   |                |                 |                            |                  |   | £   | £       | £       | £       |  |
| Green Space Enhancement       | Improve Wattsfield Roundabout                     | Remove crazy pave and improve planting  | KTC            | Med             | E&H                        | all              | ✓   |   |         |         |         |  |
|                               | Improve Rinkfield Play Area                       | Support resident association with improvements                                  | RRA            | Low             | E&H                        | SLDC             |   |   | 5,000   |         |         |  |
|                               | Improve Maudes Meadow                             | Path improvements   | SLDC           | Med             | E&H                        | SLDC             |   |   | 15,000  |         |         |  |
|                               | Create linear park along former Canal             | Create park landscaping on former canal   | SLDC?          | High            | E&H                        | all              | ✓   |   |         |         |         |  |
|                               | Riverside Improvements                            | Upgrade Riverside Interpretation  |                |                 |                            |                  |   |   |         |         | 2,000   |  |
|                               |   | Improve fencing and overgrown area between Dockray Hall Road and Dockray Bridge |                |                 |                            |                  |   |   |         |         | 2,000   |  |
|                               |   | Improve Chantry Step area near Stramongate Bridge                               |                | KTC             | Low                        | E&H              | Various   |   |         |         | 4,000   |  |
|                               | Improve Kendal Castle                             | Phase one improvements (inclusive of grant income)                              |                | KTC             | Low (4000 contributed)     | E&H              | all   |   | 12,680  | 9,320   |         |  |
|                               |   | Improve Beacon Area   |                | SLDC            | Low                        | n/a              | KTC   | ✓   |         |         |         |  |
|                               |   | Creatively link Kendal Castle to Bowling Fell                                   |                | KTC             | Low                        | E&H              | SLDC  |   |         |         | 4,000   |  |
|                               |   | Support further path improvements   |                | SLDC            | Low                        | E&H              | CCC   | ✓   |         |         |         |  |
|                               | Support Park Run plans                            |   | SLDC           | Low             | E&H                        | SLDC             | ✓   |   |         |         |         |  |
|                               | Improve Nobles Rest                               | Support improvement project   |                | SLDC            | Low                        | E&H              | SLDC  | ✓   |         |         |         |  |
|                               | Improve New Road Area                             | Support initiative to utilise as green space                                    |                | SLDC            | Med                        | E&H              | SLDC  | ✓   |         |         |         |  |
|                               | Improve Abbot Hall Park                           | Support Improvements  |                | SLDC            | Low                        | E&H              | n/a   | ✓   |         |         |         |  |
|                               | Support Woodland Trails                           | Heron Hill School Woodland Walk   |                | HHS             | Low                        | E&H              | n/a   |   | 596     | 1,404   |         |  |
| Support footpath improvements | Footpath, Birk Hagg to Parkside Road              |   | KTC            | Low             | E&H                        | various          |   | -   | 500     |         |         |  |
|                               | Footpath near Romney Bridge                       |   | KTC            | Low             | E&H                        | tbc              | ✓   |   |         |         |         |  |
| Support Pollinator Project    | Continue support                                  |   | SLACC          | Low             | E&H                        |                  |   | 1,800   | 8,822   | 1,300   | 1,900   |  |
| Health & Wellbeing            | Support low income households                     | Eden & South Lakeland Credit Union  | ?              | Low             | Mgmt                       | ?                |   | 3,000   | 3,000   | 3,000   |         |  |
|                               | Make Kendal Dementia Friendly                     | To be identified  | BID aspiration | Low             | Mgmt                       | tbc              | ✓   |   |         |         |         |  |
|                               | Support excellent sports & activities provision   | Contribute to Kendal Rugby Club, Community Sports Hub                           | ?              | Low             | AGC                        | tbc              |   |   | 5,000   |         |         |  |
| Internal KTC Projects         | Create modern office facilities                   | Refurbish downstairs office   | KTC            | Med             | Mgmt                       | SLDC             | ✓   |   |         |         |         |  |
|                               | Provide excellent allotment and planting services | Purchase new van  | KTC            | Med             | Mgmt                       | n/a              |   |   | 15,000  |         |         |  |
|                               | Totals  |   |                |                 |                            |                  |   | 79,069  | 180,479 | 69,550  | 45,150  |  |

## KENDAL TOWN COUNCIL

### DRAFT RESERVES POLICY 2018/19

#### Purpose

The Town Council maintains two types of reserves, for differing reasons:

- a general reserve, represented by the General Fund working balance, which provides working capital and a buffer against financial risks; and
- earmarked reserves to meet known, planned or predicted spending requirements which have been identified specifically.

The Council acknowledges that there is a balance to be struck between holding excessive reserves raised from public monies and retaining a prudent level of funds. It will therefore take advice from the Town Treasurer on the adequacy and appropriateness of its reserves, primarily when setting its revenue budget.

#### General Fund Working Balance

This reserve represents the balance on the Council's revenue account, ie the account which records all its financial transactions. Unless allocated for a specific purpose, revenue budget underspendings and windfalls are added to the working balance, while overspendings are taken from the balance.

The balance provides working capital to assist the Council's cash flow and acts as a buffer against unexpected events or expenditure. The optimum level for the working balance is determined by an assessment of the Council's potential exposure to financial risks, together with a judgement of the extent to which earmarked reserves can support its cash flow on a temporary basis.

#### Earmarked Reserves

Other than funds governed by legal conditions, the earmarking of reserves is at the discretion of the Council and monies can be moved from one to another if required. Reserves do not generally accrue interest on the investment of their funds; exceptions to this rule are the subject of specific decision by Council, eg Allotments and Wainwright Funds.

In order to avoid future over-commitment, the day to day operational costs of running the Council are to be met from the revenue budget and reserves ~~should~~shall not be used to fund recurring expenditure;.

#### Establishment and Use of Reserves

The Annex to this policy provides further details of the Council's current reserves with a target range for each one.

The establishment or closing of an earmarked reserve requires a formal decision of Council. Similarly the approval of Council is required for all contributions and transfers to reserves, and all use of reserves to fund expenditure.

#### Review

This policy will be subject to annual review.

## Reserves Policy

## Current Reserves

| Reserve                      | Purpose  | Target level   |
|------------------------------|--|--|
| <b>General Reserves</b>      |  |  |
| General Fund Working Balance | <ul style="list-style-type: none"> <li>• Provision of working capital</li> <li>• Buffer against uneven cash flows, inflationary pressures, sharp budgetary changes, unexpected events or emergencies</li> </ul>  | Assessed on the basis of financial risks to the Council.<br>Range: £ <del>2530</del> ,000 to £60,000   |
| <b>Earmarked Reserves</b>    |  |  |
| Development Fund             | <ul style="list-style-type: none"> <li>• Provision of funds for non-recurring initiatives which further the Council's objectives, <u>primarily via the Action Plan</u></li> <li>• Mechanism to accumulate funds for major multi-year projects</li> </ul> | Based on an assessment of the financial requirements of specifically identified and approved schemes.<br>Typical Range: £nil to £1 <del>520</del> ,000   |
| Allotments Fund              | <ul style="list-style-type: none"> <li>• To fund the acquisition of land as required for the provision of new allotment sites</li> <li>• To fund major repair and improvement schemes for allotments</li> </ul>  | The Fund was established with a major contribution; other than interest, it is not anticipated that regular contributions will be made until the Fund falls to an unacceptable level.<br>Range: £10,000 to £75,000   |
| Arts and Heritage Fund       | <ul style="list-style-type: none"> <li>• The Fund is credited with the proceeds of the sale of heritage assets</li> <li>• To meet the costs of cleaning, repairing, renovating and valuing the Council's heritage assets</li> </ul>                      | It is not anticipated that regular substantial contributions will be made to the Fund, in which case it will gradually be depleted, after which time relevant expenditure would be met from the revenue account or its working balance.<br>Range: £nil to £5,000 |

## Reserves Policy

| Reserve                                     | Purpose  | Target level   |
|---|--|--|
| Environment Reserve                         | <ul style="list-style-type: none"> <li>• To fund significant environmental improvements to benefit the local community</li> <li>• Initially established to fund a set programme of work totalling £90,000 over a three year period</li> </ul>  | <p>There are no plans to maintain this reserve, which will be gradually depleted as projects are delivered.<br/>Range £nil to £13,000</p>  |
| Election Reserve                            | <ul style="list-style-type: none"> <li>• To smooth the impact on the revenue budget of periodic full Council elections by accumulating the anticipated expenditure over the intervening period</li> </ul>  | <p>Regular annual contributions will seek to accumulate sufficient funds in advance to meet the cost of full and by-elections.<br/>Range £2,500 to £12,000</p>   |
| Community Infrastructure Levy (CIL) Reserve | <ul style="list-style-type: none"> <li>• To retain CIL income from developments within the Kendal area pending its use for projects, <u>primarily within the Action Plan</u>, to deliver: <ul style="list-style-type: none"> <li>○ the provision, improvement, replacement, operation or maintenance of infrastructure; or</li> <li>○ anything else that is concerned with addressing the demands that development places on an area.</li> </ul> </li> <li>• The monies have to spent within five years of receipt and the reserve allows funds to be accumulated to enable projects to be delivered.</li> </ul> | <p>Funding from this source is expected to increase from a small base to a significant amount in future years.<br/>Range £nil to £10,000</p>   |
| Wainwright Fund                             | <ul style="list-style-type: none"> <li>• Established by a legacy contribution of £10,000 which cannot be eroded, supplemented by windfall income of a charitable nature</li> <li>• Income is used to fund the award of an annual grant to persons or organisations which has done most to promote the prestige of Kendal or contributed significantly to the betterment of its inhabitants.</li> </ul>   | <p>In the absence of further windfall contributions, the Fund will gradually reduce from its current level to that of the original legacy. The Fund would have to be replenished if its balance inadvertently fell below £10,000.<br/>Range £10,000 to £12,000</p> |

Date of Approval:

# KENDAL TOWN COUNCIL

## INVESTMENT POLICY 2018/19

### Purpose

The Town Council invests surplus funds which are not immediately required to meet expenditure. This policy provides a framework for the secure and prudent investment of those monies and adopts the relevant principles of statutory guidance issued under the Local Government Act 2003 and of CIPFA codes of practice.

### Investment Objectives

The Council's priorities in investing surplus funds are:

- **Security** (protecting the investment from loss)
- **Liquidity** (ensuring the money is available for expenditure when needed)
- Obtaining the best **Yield** consistent with the first two priorities; together with
- Generating social value from its investment.

Investment opportunities are assessed in terms of these objectives; the Council aims to obtain the best possible return commensurate with proper levels of security and liquidity, while using investment to improve the economic, social and environmental well-being of the area in which it operates.

### Types of Investment and Risk Assessment

The Council will only place funds in specified investments, as defined by the Secretary of State. These investments are made in the Council's name and are:

- made in sterling;
- due to be repaid within twelve months; and
- with a counterparty which is the UK Government, a local authority or a body of high credit quality.

For the 2018/19 financial year, the Council does not intend to use non-specified investments (ie those which do not meet these requirements) as these are generally considered to be of higher risk and would require specialist advice.

The Council does not employ external treasury advisors or subscribe to a credit rating agency. It bases its assessment of the risk attaching to potential investments with counterparties on their publically available information, organisational structure and asset size. The Council will also have regard to the amount of funds placed with a single institution.

### Approved Counterparties

The following counterparties are approved for the investment of surplus funds by the Council, with a duration of no longer than twelve months:

- HM Government and its agencies
- Local Authorities
- UK Clearing Banks
- Building Societies with an asset base in excess of £1,000 million.

**Review:** This policy will be subject to annual review in advance of each financial year.

Date of Approval:

## KENDAL TOWN COUNCIL

### Grant Application Form

Please check before sending:

Is your project or service based in Kendal?

Have you read the grants criteria?

Have you attached a copy of your latest audited accounts?

*(No application will be considered without a copy of your latest audited accounts)*

If you have any queries then please contact us on: 01539 793490 or e-mail: [office@kendatowncouncil.gov.uk](mailto:office@kendatowncouncil.gov.uk).

*Please note: Information which you provide in this application will be considered in an open meeting of the Audit, Grants and Charities Committee and is therefore in the public domain.*

|  |  |
|--|--|
| Name of your organisation: KIRKBIE KENDAL SCHOOL         |  |
| Correspondent (and position): JOHN GEE, BUSINESS MANAGER |  |
| Address:<br>LOUND ROAD<br>KENDAL<br>CUMBRIA LA( 7EQ      |  |
| Daytime Telephone:                                       | 01539727422  |
|  | E-mail: <a href="mailto:jgee@kksa.co.uk">jgee@kksa.co.uk</a> |

1. Please tell us about your organisation:

Secondary school educating children 11 to 18 years.

2. Briefly describe the project or service you want funding for:

Construction of a 3G sports pitch with associated changing rooms and community room at the school, for use by the community of Kendal and surrounding district to increase participation in sport and encourage all the community to take part in enjoyable exercise and develop a healthy lifestyle.

To provide a facility which can be used by Kendal's local community clubs, other groups and families to play sport in.

To provide a facility for local primary school's to use to expand and increase their sporting provision.

|                                  |              |                         |               |
|----------------------------------|--------------|-------------------------|---------------|
| Total cost of project or service | £1,098,72.00 | <b>Amount requested</b> | <b>£5,000</b> |
| Funds received to date           | £10,000.00   | Funds pledged to date   | £600,000.00   |

3. Why do you need this grant and how will the people of Kendal benefit?

The initial feasibility stage has been completed, the next stage is to move to design and request Planning Permission and obtain quotations for the construction of the £G pitch and changing facilities. This grant will help us to proceed with obtaining the necessary approvals and securing the Football Foundation grant.

Provide a facility to increase and develop primary students participating in sport.

Excellent sports facilities will be provided for both school and community groups. It will enhance the school's sporting provision encourage extracurricular activities with our students.

Provide both training and competitive facilities for local community clubs.

Provide facilities for families and community groups to participate in sporting activities.

4. Please provide any other information in support of your application.

A football Foundation Grant is available, development is well advanced £600,000  
 The Clarks Foundation have expressed support, amount to be confirmed.  
 The Lakes Leisure Trust have expressed support, amount to be confirmed.

## 5. What other sources of funding have already been raised or promised?

| Source  | Total    |
|---|----------|
| Football Foundation Grant (subject to grant approval) | £600,000 |
| Clarks Foundation (to be confirmed)                   | £        |
| Lakes Leisure Trust (to be confirmed)                 | £        |
| Kendal Football Club (to be confirmed)                | £        |
|   | £        |
| <b>Total Funds Raised</b>                             | £600,000 |

## 6. How do you propose to evaluate that the service or project has been a success?

The management group (KKS and Westmorland FA) will monitor the usage of the facility by different groups, this will be reported to the school's governors and form part of the Football Foundation evaluation and monitoring process for new facilities.

## 7. Please provide a copy of your latest audited accounts with your application.

Kirkbie Kendal School annual report and financial statements for the year ended 31<sup>st</sup> August 2016 attached.

Signed:


Date: 11<sup>th</sup> July 2017

Grants are paid, net of VAT, directly to organisations' bank accounts, so we will need the following details from you:

Organisation's Account Name.....Kirkbie Kendal School.....

Sort Code:.....20 45 28..... Account Number: .....83969320....

Completed applications should be sent to:

[treasurer@kendaltowncouncil.gov.uk](mailto:treasurer@kendaltowncouncil.gov.uk)

Jack Jones, Town Treasurer  
Kendal Town Council  
Town Hall  
KENDAL  
Cumbria LA9 4DL  
Tel: 01539 793490



## **DEVELOPMENT OF 3G FACILITIES AT KIRKBBIE KENDAL SCHOOL, KENDAL**

The development of a 3G facility on Kirkbie Kendal school's grounds is essential to the wider community and to the school. A new 3G facility would transform how football is delivered within the county as well as the delivery of sport in school.

The impact that this development would have would be significant on our community and would benefit a wide spectrum of its members. We would be able to run centralised football leagues for children aged 6 to 18 as well as more flexible forms of adult football. Between 2008 and 2016 the number of people playing some form of football reduced by 18% in the UK, one of the major factors listed for this decline was due to lack of, or poor, facilities. The trend is consistent within Westmorland. We have seen our main adult football league reduce in number of divisions and overall teams, whilst our main junior league the Kent Valley Junior football league is facing its lowest league numbers. A new 3G facility would grow the participation in sport.

The development would add a much greater degree of flexibility in how and when football is delivered. The other projects which would see value in a 3G pitch include our local disability football side Riversiders United, who currently struggle to find a regular venue to train on and are currently unable to host any fixtures against opposing teams. This 3G would also play host to our walking football teams and girls player development programme as well as establishing a venue for veteran's football and coach development events.

School PE lessons, fixtures and after school clubs would be held on the 3G and enable students of all ages, access all year round regardless of the weather conditions.

If we are to secure a sustainable structure to carry on delivering a high quality, wide ranging football programme to our community this proposed 3G development is essential.

Westmorland FA

Kirkbie Kendal School.

# AUDIT, GRANTS & CHARITIES COMMITTEE

Monday 30 October 2017

## General Grant Applications 2018/19

### Report

The attached summary records the applications received to date from organisations for assistance in 2018/19. The Committee will appreciate that further applications may be forthcoming in the near future or, indeed, at any time.

The summary shows the grant requested by each organisation, together with historical data where grants have previously been awarded. The comments column provides a brief note of the purpose of the each application and a “snapshot” of the organisation’s finances; it does not attempt to give an opinion on the merits of each application.

Copies of each application are provided in a separate report pack; in some cases these have been abridged, particularly where a significant amount of financial information has been provided. In order to provide some assistance to the Committee, a suggested 2018/19 grant for each organisation is shown in the summary. (The exception is the Brewery Arts Centre, where a £10,000 grant has already been agreed for 2018/19.) Members should appreciate that these are simply suggestions, which are intended to serve as a starting point for discussion and that all applications should be considered on their merits.

The question of linking the allocation of grants to the Council’s budget priorities was discussed at Council on 2 October, when the Committee was requested to take into account those priorities when recommending grants. For Members’ assistance, for external organisations, those priorities are:

- Sustainable Connectivity
- Town Centre Vibrancy
- Green Space Enhancement
- Health & Wellbeing
- Internal KTC Projects.

There is currently an unallocated balance of £6,537 in the grants budget of £36,000 for the current year. The applications for 2018/19 total £54,870, significantly above the resources allocated this year, and the suggested grants total £31,350. Allocations of around this amount would leave some funds available for subsequent allocation.

### Recommendations

The Audit, Grants and Charities Committee is recommended to:

- a) consider this report and the applications from organisations for grant assistance in 2018/19; and
- b) forward to full Council its proposals for awarding grants, subject to funds being available in the approved budget for the year.

**KENDAL TOWN COUNCIL  
GENERAL GRANT APPLICATIONS 2018/19**

| Ref      | Organisation  | Previous Years' Approvals |               |               | 2018/19 Application  |                      | Comments  |
|----------|---|---------------------------|---------------|---------------|----------------------|----------------------|---|
|          |   | 2015/16<br>£              | 2016/17<br>£  | 2017/18<br>£  | Requested Grant<br>£ | Suggested Grant<br>£ |   |
| <b>A</b> | <b>SERVICES</b>   |                           |               |               |                      |                      |   |
| 1        | Kendal Brewery Arts Centre<br>(already approved)                    | 8,000                     | 8,000         | 10,000        | 10,000               | 10,000               | Second year's funding already approved by Council, subject to confirmation by the Centre in March 2018.   |
| 2        | Abbot Hall - Lakeland Arts Trust                                    | 1,000                     | 1,000         | 0             | 3,000                | 1,000                | Learning and community engagement activities.<br>Draft Accounts:<br>Unrestricted funds turnover £1.748m; deficit £91k, balance of £540,000.                               |
| 3        | 1127 Squadron (Kendal)<br>Air Training Corp                         | 750                       | 1,626         | 900           | 1,700                | 850                  | Replacement display frames to promote recruitment.<br>Income £30k; surplus £2k, balance of £18k.  |
| 4        | Great North Air Ambulance   | 1,000                     | 1,000         | 250           | donation             | 250                  | General running costs.<br>Letter requesting support received as agenda being prepared.  |
| 5        | "One Voice" - Kendal & South Lakes<br>Centre for Independent Living | 1,500                     | 1,500         | 1,500         | 5,000                | 1,500                | General running costs.<br>Income £18k; surplus £1k, unrestricted funds balance of £12k.   |
| 6        | The Quaker Tapestry at Kendal                                       | 3,000                     | 3,000         | 3,000         | 3,000                | 3,000                | Tapestry Roadshows.<br>Unrestricted Funds turnover £152k; surplus of £7k, balance of £147k.   |
| 7        | Kendal Community Theatre  | 1,000                     | 1,500         | 1,000         | 1,500                | 1,000                | Play celebrating the 1918 Act enabling women to become MPs.<br>Income £55k; surplus £3k. Closing balance £16k.  |
| 8        | South Lakes Citizens Advice   | 4,000                     | 5,000         | 5,000         | 5,000                | 5,000                | General running costs.<br>Unrestricted income £122k; surplus of £4k, balance of £152k.  |
| 9        | Sandgate Hydrotherapy Pool  | 2,500                     | 2,500         | 3,000         | 3,000                | 3,000                | General running costs.<br>Income £41k; surplus of £39k, balance of £130k.   |
| 10       | Fairoak Housing Association   | 0                         | 0             | 500           | 500                  | 500                  | Request for £500+ towards one-off events project for tenants experiencing social isolation & mental health issues.<br>Income £711k; surplus of £234k, balance of £1,024k. |
| 11       | Growing Well  | 0                         | 0             | 500           | 3,500                | 500                  | Replacement equipment & planting supplies.<br>Income 355k; deficit of £9k, balance of £169k.  |
| 12       | Kendal College  | 0                         | 0             | 500           | 2,500                | 500                  | Craft markets at the Arts Campus.<br>Income £10.0m; deficit £157k (excluding pensions), balance of £28k.  |
| 13       | South Lakeland Equality & Diversity<br>Partnership                  | 0                         | 0             | 100           | 100                  | 100                  | Interfaith Week event in November 2018.<br>SLEDP does not have a bank account so grant would be paid to its suppliers.  |
| 14       | Chestnut Community Events   | 0                         | 0             | 0             | 5,000                | 500                  | Gardening project provided for disadvantaged volunteers.<br>Unrestricted income £8k; surplus £4k, balance of £5k.   |
|          | <b>Sub-Total</b>  | <b>22,750</b>             | <b>25,126</b> | <b>26,250</b> | <b>43,800</b>        | <b>27,700</b>        |   |

| Ref      | Organisation  | Previous Years' Approvals |               |                | 2018/19 Application |                 | Comments   |
|----------|---|---------------------------|---------------|----------------|---------------------|-----------------|--|
|          |   | 2015/16                   | 2016/17       | 2017/18        | Requested Grant     | Suggested Grant |  |
| <b>B</b> | <b>CLUBS &amp; SOCIETIES</b>                            |                           |               |                |                     |                 |  |
| 1        | Abbot Hall Public Bowling Club                          | 50                        | 50            | 50             | 50                  | 50              | Annual competition prize.<br>Income £11k; deficit £1k, balance of £2k.   |
| 2        | Kendal Lads & Girls Club                                | 550                       | 965           | 588            | 920                 | 500             | Replace kitchen equipment and repaint area.<br>Unrestricted income £26k; surplus £9k, balance of £32k.   |
| 3        | Cumbria Festival Chorus                                 | 0                         | 500           | 0              | 1,000               | 500             | Brahms/Parry concert in Parish Church.<br>Income £16k; deficit £5k, balance of £8k.  |
| 4        | With Singing In Mind                                    | 0                         | 500           | 500            | 1,000               | 500             | General running costs.<br>Income £15k; surplus of £6k, balance of £11k.  |
| 5        | Kendal-Rinteln Association                              | 0                         | 500           | 500            | 1,000               | 500             | Grants for young people and expenses re visitors.<br>Income £1k; surplus of £nil, balance of £2.6k.  |
| 6        | Dance Ability   | 70                        | 100           | 100            | 100                 | 100             | Brewery Arts Centre performance fee.<br>Dance Ability has no bank account & the grant would be paid directly to the Centre.  |
| 7        | Kendal County Football Club                             | 0                         | 0             | 0              | 1,000               | 500             | New equipment, uniforms and 50th anniversary celebration.<br>All Club members live in Kendal; 40 players aged 16-35.<br>Income £7k; deficit £1k, balance of £0.7k. |
| 8        | Kendal Millennium Playing Fields                        | 0                         | 1,000         | 0              | 1,000               | 500             | Maintenance and running costs.<br>Income £6k; surplus £3k, balance of £5k.   |
| 9        | Riversiders Trust                                       | 0                         | 0             | 0              | 5,000               | 500             | Promotion of healthy eating, exercise & well being for members.<br>Draft accounts:<br>Unrestricted income 30k; surplus £15k, balance of £18k.                      |
|          | <b>Sub-Total</b>  | <b>670</b>                | <b>3,615</b>  | <b>1,738</b>   | <b>11,070</b>       | <b>3,650</b>    |  |
|          | <b>TOTAL</b>  | <b>23,420</b>             | <b>28,741</b> | <b>27,988</b>  | <b>54,870</b>       | <b>31,350</b>   |  |
|          | <b>2017/18 Approved Grants:<br/>Other Organisations</b> |                           |               | <b>4,325</b>   | -                   | -               |  |
|          | <b>Less: Advance Payments made in<br/>2016/17</b>       |                           |               | <b>(2,850)</b> | -                   | -               |  |
|          | <b>UNALLOCATED BALANCE</b>                              |                           |               | <b>6,537</b>   | -                   | -               |  |
|          | <b>2017/18 BUDGET/SUGGESTED 2018/19 TOTAL</b>           |                           |               | <b>36,000</b>  |                     | <b>31,350</b>   |  |

**Kendal & District Engineering Society**  
**c/o Bob Swindle**  
**Lindens**  
**Parkside Road**  
**Kendal,**  
**LA9 7LG**

[www.kendalengineeringsociety.org.uk](http://www.kendalengineeringsociety.org.uk)

8 August 2017

**Application for a Kendal Council Grant from the 'Schools of Science and Arts Fund' to support the website costs (£120pa) of the Kendal and District Engineering Society.**

The Kendal and District Engineering Society (KDES) was formed in 1954 by a group of local engineers with the purpose of educating and updating members on industry and technology developments. It still uses the original Constitution and is overseen by a Management Committee. (*Membership attached*). It follows in the tradition of the first Engineering Society in Kendal, formed in 1854 by William Wordsworth and Robert Southey which formed the basis for the Kendal Museum.

The Society has excellent links to equivalent societies in Barrow and Lancaster as well as other Kendal Societies, such as the Stephenson Locomotive Society and the Eddington Astronomical Society. It occasionally holds joint meetings with the Institute of Engineering and Technology (IET) and Institute of Civil Engineers (ICE) professional bodies.

KDES has over 80 members and meets twice a month from September to May to hear over 15 talks on a diverse range of subjects such as 'Nuclear Power by Dame Sue Ion' to the 'Impact of Storm Desmond by United Utilities' to 'Driverless Trucks by the son of one of our members'. (*Talk schedule for 2017/18 attached*). Speakers come from industry and universities all over the UK as well as from members sharing their own experiences. We also organise regular visits to company's premises such as Gilkes, Leyland Trucks and construction sites such as the M6 Heysham junction.

Members come from a range of disciplines, some retired and others apprentices and students from local industry and colleges. Membership fees are deliberately kept to a minimum at £10 per year with under 25's free. The fees are set to cover conference room costs and liability insurance (*Audited Accounts attached*). We try to avoid paying for speakers.

This application is to support the costs of the society website and so minimise membership fees. To date the costs have been covered by Charles Crewdson, Chairman of Gilkes. The site is hosted by BT. They provide design tools, domain address and hosting support. One of our members does the design and updates at no cost. The website keeps all members updated, generates publicity to attract new members and encourages new speakers. It supplements the announcements we make in the Westmorland Gazette, Local Radio and various notice boards around the area. As with most Societies, it is vital to attract young people and prevent the membership ageing. The website is particularly important in this regard.

We would welcome a contribution from Kendal Council to cover the BT costs of £120 per year. Our Society aims are consistent with the aims of the Schools of Science and Arts grant remit to educate and inform the people of Kendal. All our members live within Kendal or surrounding area. Many are retired and benefit from the companionship and stimulation the talks provide. Their experience is welcomed by many speakers. The Society also enables young members to meet experienced engineers and benefit from their time and contacts in industry.

In recognition of any contribution, the website will acknowledge the support of Kendal Council and will also provide a direct link to the new Visit Kendal website.

We look forward to hearing your decision

Bob Swindle  
Programme Secretary  
On behalf of Kendal and District Engineering Society  
[www.kendalengineeringsociety.org.uk](http://www.kendalengineeringsociety.org.uk)

### **Attachments**

Committee Membership

2017/18 Talks Schedule

Financial Accounts

## KENDAL &amp; DISTRICT ENGINEERING SOCIETY

Financial Year ending 30th April 2017

INCOME / EXPENDITURE2015/162016/17

£

|                |
|----------------|
| 72.00          |
| 704.00         |
| <u>88.00</u>   |
| 864.00         |
| 143.00         |
| 120.00         |
| 0.43           |
| 0.00           |
| 46.00          |
| <u>1173.43</u> |

INCOME

|  |
|--|
| Subscriptions - arrears paid             |
| Subscriptions @ £10 - current year       |
| Subscriptions - prepaid                  |
| Subscriptions - total                    |
| Non-Members attendance fee @ £3          |
| Donations                                |
| Marsden interest (a/c closed April 2016) |
| Raffles                                  |
| Visitor's Evening / Christmas raffle     |

|                |
|----------------|
| 20.00          |
| 640.00         |
| <u>30.00</u>   |
| 690.00         |
| 165.00         |
| 130.00         |
| 0.00           |
| 0.00           |
| 51.00          |
| <u>1036.00</u> |

EXPENDITURE

|                 |
|-----------------|
| -55.00          |
| 0.00            |
| -561.72         |
| -27.81          |
| -167.00         |
| -60.00          |
| -64.80          |
| -84.81          |
| <u>-1021.14</u> |

|   |
|---|
| Lecturer's expenses                             |
| Room Hire last year                             |
| Room hire this year                             |
| Depreciation on digital projector at 20% / year |
| Insurance                                       |
| Visitor's evening refreshments                  |
| Website Charges                                 |
| Stationery / printing / postage                 |

|                |
|----------------|
| 0.00           |
| 0.00           |
| -464.50        |
| -11.24         |
| -172.00        |
| -58.80         |
| -93.60         |
| -35.30         |
| <u>-835.44</u> |

152.29

SURPLUS / DEFICIT

200.56

BALANCE SHEET

|                |
|----------------|
| 1042.69        |
| 152.29         |
| <u>1194.98</u> |

|                            |
|----------------------------|
| <u>Member's Funds</u>      |
| Assets, brought forward    |
| Surplus / deficit for year |

|                |
|----------------|
| 1194.98        |
| 200.56         |
| <u>1395.54</u> |

Represented byFixed assets

|               |
|---------------|
| 111.24        |
| <u>111.24</u> |

Digital projector, to be written down at 20%/year to min £100

|               |
|---------------|
| 100.00        |
| <u>100.00</u> |

Current assets

|                |
|----------------|
| 1188.03        |
| 0.00           |
| 7.43           |
| <u>1195.46</u> |

|  |
|--|
| Lloyds TSB                                       |
| Marsden Building Society (a/c closed April 2016) |
| Cash   |

|                |
|----------------|
| 1401.87        |
| 0.00           |
| 13.67          |
| <u>1415.54</u> |

Liabilities

|                |
|----------------|
| 0.00           |
| -86.72         |
| -25.00         |
| -111.72        |
| <u>1194.98</u> |

|                                 |
|---------------------------------|
| Stationery / printing / postage |
| Room hire                       |
| Speaker                         |

|                |
|----------------|
| 0.00           |
| -120.00        |
| 0.00           |
| <u>-120.00</u> |

NET ASSETS

1395.54

I affirm that these accounts provide the true and accurate position of the Society

Signed:

Date:

Tony Hurley

Treasurer

Signed:

Date:

David Taylor

Auditor

**Lauren Pender**

## **Feedback on Gap Medics Midwifery Work Experience assisted by Schools of Science & Art Charity**

My two weeks in the Dominican Republic with Gap Medics really was the best two weeks of my life. Over my time there I witnessed 29 births (22 C-Sections and 7 natural births), met the most incredible people, gained skills couldn't have wished of gaining in the UK, and survived a hurricane!

Our days in the hospital differed every day, but I got to work with the most incredible midwives, doctors, anaesthetists, nurses etc. From these incredible people I learned so many clinical skills but I also gained more communication skills. Every single person we had the honour of working with took the time to teach us and explain how things worked (mostly through our translator!). My two weeks taught me so much, I now couldn't be any more sure that midwifery is the career for me.

During my time in the Dominican Republic I also began to understand how dire poverty in the country is, and how this affects health care. Unfortunately, we witnessed the birth of a still born baby whose mother had mental health issues, this was heart-breaking as in the Dominican Republic people who have psychiatric problems are not offered the help they need. Medical supplies are in short supply over there, and although they completely do their best with what they have, hygiene is not always up to scratch, and they often do not have the resources they need in order to save a life, as a result their patients sometimes suffer. I was there to see the reality of this – on our first week in the obstetrics and gynaecology ward we witnessed a C-section, sadly the baby had aspirated some toxic fluid and was not doing well. The doctors, midwives, paediatricians (including our mentors) tried for 45 minutes to continue to resuscitate the baby, however in the end she did not make it. When we asked what could have been done to save her, our mentor (a doctor in residency) replied 'a neonatal incubator and respiration device would have saved her, however the nearest hospital that has one is in Santo Domingo (71 miles away) and her parents wouldn't be able to afford it'.

Over my two weeks in La Romana I made the most incredible memories and made friends for life. I would like to thank every single person who helped to get there, everyone who donated to my GOFUNDME page, and especially to Kendal Town Council, without whom I wouldn't have been able to go on this trip of a lifetime.