BENTHAM TOWN COUNCIL

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Minutes of:
Finance Committee Meeting: Monday 19th October 2026 at 7:30pm Lower Hall, Bentham Town Hall

Tuesday 20th October 2026

Present: Cllrs Adams, MacEley-Young, Marshall and Whittet
Town Clerk and RFO: C Burrow
Members of Public: 0

F16 **Apologies**: To Note Apologies for absence given in advance of the meeting.
NONE

F17 **Declaration of Interest**: To Note Declarations of Interest not already declared under members Code of Conduct or members register of Disclosable Pecuniary Interests.
NONE

F18 **To receive Comment & Concerns**: Public participation – to hear matters raised by members of the public Or Cllrs with an interest (that are allowed to speak) either on agenda items or for future consultation. (NB: for non-agenda items Members of the Council are not permitted to respond, except to ask questions for the purposes of clarification)
NONE

F19 **To Confirm the Minutes** of the previous finance meeting on Monday 29th June 2026.
RESOLVED: the minutes of Monday 29th June 2026 be signed as a true and accurate record

F20 **To conduct Quarterly Internal Control checks with RFO** for the second quarter:

A. Payments and receipts. (from files & Scribe)

The Council conducted spot checks of transactions within Scribe, viewing related payments.
The Council conducted spot checks of receipts within Scribe.
RESOLVED to approve the transactions.
RESOLVED to approve the receipts.
ACTION Clerk to allocate invoice to payment 104.

B. Bank reconciliation.

NOTED (Appendix A)
Unity Trust: £ 90,723.20
PSDF: £85,000.00
TIP: £10.00
Virgin Money: £ 31,790.19

DRAFT

C. VAT return.

(Appendix B)
NOTED VAT reclaim for Quarter 2 is £ 3,505.46
NOTED VAT reclaim for Quarter 1 was £ 742.92

D. Reserves.

(Appendix C)
NOTED

E. Performance against budget – End of second quarter and half way through the Council year.

NOTED that the Internet cost code 116 appears to be over budget – Clerk to move all the web and email hosting payments into the website cost code 19.
NOTED the HMRC payment for the second quarter had not been received, when received and processed, this is to be authorised by Council prior to the November Council meeting.

F. To review the bank signatories/mandates on Virgin, Unity and PSDF accounts.

NOTED the PSDF account correspondent is now the current Clerk.
NOTED ex Councillors have now been removed from Unity.
NOTED still awaiting Cllrs MacEley-Young and Stannard to be processed on Unity.
NOTED Cllr Stannard and Cllr Marshall have access to Virgin. Cllr MacEley-Young and Cllr Whittet are Still awaiting activation.

G. To complete the Parish Council Internal Control checklist.

RESOLVED – The internal control checklist was completed, signed off by Cllrs MacEley-Young and Marshall.
(Appendix D and Internal Controls checklist are on the Council website)

F21 To receive the Interim Audit Report 2026 – 2027

RESOLVED to ask why 2.6 minutes initialled, each page identified and overall signed, stated no whereas the comments suggested that it should state yes - *Each page of the minutes is individually initialled and the complete document signed by the Chair.*
NOTED the recommendation for best practice to use a gov.uk for website and emails.
NOTED that regular inspections should be minuted at the relevant committee meetings.
RESOLVED that the Council committee members should take responsibility for this rather than the Clerk.

DRAFT

F22 To review quotations and consider outstanding special projects for inclusion in next year's budget.

Open Spaces:	A	Philip Harvey Playing Field, pond area, MUGA, drainage and path
	B	Cemetery extension/wall
	C	Cross at Low Bentham
Town Hall:	D	Town Hall railings
	E	Town Hall main door shutter

RESOLVED Clerk to continue gathering quotes for projects, Precept for projects for next year:

Pond area at PHPF - £2,500
MUGA - £10,000
Cross at Low Bentham Green - £25,000
Town Hall Railings - £3,500
Town Hall Main Entrance shutter - £2,600
CCTV system - £30,000
Lower Hall sanding - £2,000

F23 To consider budget amendments for 2026/2027.

RESOLVED to ratify the emergency purchase of a new printer/scanner for the Town Clerk's office, following the breakdown of the existing equipment, at a cost of £324.99, which had been purchased under the Clerk's delegated purchasing powers.
NOTED: That invoices for both the external and internal audits had been received and that there was an underspend of £345 against the audit budget.
RESOLVED to reallocate £325.00 from Audit cost code 6 to Office Equipment cost code 20 to cover the expenditure.

RESOLVED: To authorise the Clerk, under delegated purchasing powers, to purchase a replacement CCTV hard drive with DVR recording facility at £475.00 NET, following the failure of the existing equipment, in order to ensure continuity of the CCTV recording service.
RESOLVED to use the cost code Electrical Repairs 115.

F24 To consider the reserves and set up with cost codes/budget.

NOTED that cost codes had been set up to enable the relevant expenditure to be funded from reserves.

F25 To consider employment policies; Lone Working Policy and Grievance Policy.

RESOLVED to accept the Lone Working Policy ensuring that the 'Buddy' system is updated due to a member of staff leaving.
NOTED that the Council discussed measures the Clerk could take to ensure her safety when lone working in the office, recognising that the office opening hours are publicly advertised
RESOLVED to accept the Grievance Policy.

F26 **Items for the next meeting** and minor items for information only.

NONE

DRAFT

F27 **Date** of the next Finance Committee meeting: Precerpt meeting **Monday 16th November 2026 at 7pm**

RESOLVED to move to Tuesday 17th November 2026 at 7pm to ensure Council members can attend.

F28 To resolve that in accordance with Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, and by reason of the confidential nature of the remainder of the business, that the public and press be excluded further from the meeting, whilst items within **F29** re considered:-

F29 **Staffing Matters:**

A. To receive staffing updates.

NOTED The Clerk's contract had been updated by the Chair, following discussions with the Clerk and HR advice from the YLCA, the Chair will circulate to the Council.

NOTED the Clerk's appraisal was completed on Tuesday 13th October, this will be written up by the Chair and circulated to Council members prior to the November Full Council meeting.

Meeting closed at 21:24

C Burrow

C Burrow
Town Clerk and RFO

DRAFT

Appendix A

13 October 2026 (2026-2027)

Bentham Town Council

Prepared by: _____ Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____ Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 13/10/2026			
	Cash in Hand 01/04/2026			137,305.82
	ADD			
	Receipts 01/04/2026 - 13/10/2026			196,747.00
				334,052.82
	SUBTRACT			
	Payments 01/04/2026 - 13/10/2026			127,529.43
A	**Cash in Hand 13/10/2026** (per Cash Book)			**206,523.39**
	Cash in hand per Bank Statements			
	01- Unity Trust Bank (Current Acco	13/10/2026	90,723.20	
	PSDF (Deposit Account)	13/10/2026	85,000.00	
	Acc for Jnls only - to Allocate recei	13/10/2026	0.00	
	TIP Tourist Info Petty cash	13/10/2026	10.00	
	02 Virgin Money	13/10/2026	31,790.19	
				207,523.39
	Less unpresented payments			1,000.00
				206,523.39
	Plus unpresented receipts			
B	**Adjusted Bank Balance**			**206,523.39**
	A = B Checks out OK			

Appendix B

13 October 2026 (2026-2027)

Bentham Town Council
Value Added Tax Return for the period 01/07/2026 to 30/09/2026

VAT due in this period on sales and other outputs	Box 1	£411.37
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States	Box 2	None
Total VAT due (the sum of boxes 1 & 2)	Box 3	£411.37
VAT reclaimed in the period on purchases and other inputs and other inputs (including acquisitions in Northern Ireland from EU member states)	Box 4	£3,916.83
Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 & 4)	Box 5	£3,505.46
Total value of sales and all other outputs excluding any VAT. Excludes any 'X' outputs	Box 6	£2,601.00
Total value of purchases and all other inputs excluding any VAT. Excludes any 'X' inputs	Box 7	£20,957.00
Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	Box 8	None
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	Box 9	None

Bentham Town Council
Value Added Tax Return for the period 01/04/2026 to 30/06/2026

VAT due in this period on sales and other outputs	Box 1	£437.90
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States	Box 2	None
Total VAT due (the sum of boxes 1 & 2)	Box 3	£437.90
VAT reclaimed in the period on purchases and other inputs and other inputs (including acquisitions in Northern Ireland from EU member states)	Box 4	£1,180.82
Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 & 4)	Box 5	£742.92
Total value of sales and all other outputs excluding any VAT. Excludes any 'X' outputs	Box 6	£3,121.00
Total value of purchases and all other inputs excluding any VAT. Excludes any 'X' inputs	Box 7	£14,002.00
Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	Box 8	None
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	Box 9	None

Appendix C

Bentham Town Council
Reserves Balance
2026-2027

Reserve	OpeningBalance	Transfers	Spend	Receipts	CurrentBalance
Capital					
Community Youth Building	60,000.00	-10,000.00			50,000.00
Christmas Lights Fund	2,525.25				2,525.25
Bygone Bentham Trail	6,087.82		2,305.00		3,782.82
GRPA	3,789.60		817.18		2,972.42
Bentham Boost	-8,371.61		16,360.54	21,879.59	-2,852.56
Total Capital	**64,031.06**	**-10,000.00**	**19,482.72**	**21,879.59**	**56,427.93**
Earmarked					
Cemetery Reserve	19,618.50	-10,000.00	318.95		9,299.55
Defibrilator Installation Project	1,596.22		1,242.90		353.32
Street Lighting Maintenance Re	11,493.40	-5,000.00	720.00		5,773.40
Election Costs	6,000.00				6,000.00
1 Forecasted Current Year Gen	-131.59				-131.59
Town Hall Maintenance	7,288.00		3,659.86		3,628.14
MUGA - Phillip Harvey Playing F	7,000.00	-7,000.00			0.00
GRPA - Council Reserves		32,000.00	266.42		31,733.58
Total Earmarked	**52,864.53**	**10,000.00**	**6,208.13**		**56,656.40**
TOTAL RESERVE	**116,895.59**		**25,690.85**	**21,879.59**	**113,084.33**
GENERAL FUND					93,439.06
TOTAL FUNDS					206,523.39

Appendix D

BENTHAM TOWN COUNCIL

Adopted:- May 24 Minuted:- Reviewed :- May 25

INTERNAL CONTROL CHECKLIST	INIT	INIT
As Stated in the financial Regulations 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.	MM	TB
CHECKS		
Accounting records, ie cash book: Is the cash book being kept up to date? Cross reference it with minutes/bank statements/cheque books	MM	TB
Payments: Have they all been properly authorised? Are all payments listed in the minutes? Do payments made correspond with the invoiced amounts? Check legitimacy of Direct Debits and Standing Orders	MM	TB
Cheques: Are they properly and fully completed before being signed? Are cheque counterfoils always initialled by the signatories? Paid cheques correspond with bank statements? – also check outstanding payments	MM	TB
Receipts: Is income due to the council being collected promptly and in full? Are receipts being given? Is income properly controlled pending being paid into the bank? Ie in accordance with the council's Financial Regulations?	MM	TB
Surplus balances: Are surplus deposits placed in a suitable interest-earning bank account?	MM	TB
Bank reconciliation: Is the council provided with this information regularly? (monthly) The monthly reconciliation is checked against bank statements?	MM	TB
VAT paid: Is it properly recorded in the cash book? Claim for refund of VAT made and paid to the council? Claim properly submitted in a timely manner?	MM	TB
Ordering of stationery and supplies: Commensurate with the usage requirements of the council?	MM	TB
Internet banking: Checks implemented by the council being adhered to?	MM	TB
Petty Cash: Properly controlled and recorded	MM	TB
Tax and NI liabilities: HMRC liabilities met? P32s checked on the council's HMRC Gateway? Real Time Information reporting done on time? (so as not to incur financial penalties for the council).	MM	TB
Independent Internal audit reports – presented to full council (or committee as directed) and recommendations acted upon?	MM	TB
External auditor's report – presented to full council and directives acted upon?	MM	TB
Names of persons carrying out the check: Cllr M. MacEley-Young Cllr T. Marshall Date check undertaken: 19.10.26	Signatures: [redacted] [redacted]	