

Haverhill Town Council

Minutes of Haverhill Town Council's

FINANCE COMMITTEE

Held remotely on **Monday, 27 July 2026** at 7.00pm



HAVERHILL
TOWN COUNCIL

Present: Councillors Q Cox
Councillor J Burns
Councillor J Crooks
Councillor P Hanlon
Councillor A Luccarini

Apologies: Councillor B Davidson
Councillor L Smith
Councillor James Teixeira
Colin Poole, Responsible Financial Officer

In Attendance: Vicky Phillips, Deputy Clerk
Kerry Wallis, Finance Administrator

No members of the public were present.

Welcome:

Councillor Q Cox welcomed everyone to the meeting and advised that the meeting was being recorded and streamed live on the Council's You Tube channel.

- | | | Action |
|---------------------------|---|--------|
| F26
/024 | <u>Apologies for Absence</u>
The above apologies were noted. | |
| F26
/025 | <u>Declaration of Pecuniary Interests and requests for Dispensations</u>
None. | |
| F26
/026 | <u>Election of Chair</u>
It was proposed by Councillor Q Cox seconded by Councillor P Hanlon that Mayor L Miller-Jones be elected as Chair of Finance.
RESOLVED | |
| F26
/027 | <u>Temporary Chair</u>
It was proposed by Councillor P Hanlon and seconded by Councillor J Crooks, that Councillor Q Cox chair the meeting in the absence of the newly elected Chair.
RESOLVED | |
| F26
/028 | <u>Election of Vice-Chair</u>
It was proposed by Councillor A Luccarini, seconded by Councillor J Burns that the election of Vice chair be deferred to the next meeting.
RESOLVED | |
| F26
/029 | <u>Minutes of the Previous Meeting dated 27th April 2026</u>
It was proposed by Councillor J Burns, seconded by Councillor P Hanlon, that the minutes of the meeting held on 27 th April 2026 be agreed as a true record. | |

RESOLVED

F26 **Actions Arising from the Minutes dated 27th April 2026**
/030 None.

F26 **Public Forum**
/031 There were no members of the public present.

F26 **Report from Responsible Financial Officer – Part 1 – Appendix (i)**

/032 a) Year End Accounts

The RFO's report had been circulated prior to the meeting, and the Deputy Clerk shared the report on the screen.

The Finance Administrator highlighted the following points:

- This is the first financial report of the new financial year. With only two months of the year completed, there has been limited financial activity. not a lot of action going on, there are mainly minus figures, which is good, we are coming in just below budget.
- Democracy is slightly over budget due to payment of the Mayoral Allowance paid at the beginning of the year.
- Zone is due to not applying income support payments, which shows admin is underspent

Everything is on track and as expected.

b) Balances and Bank Reconciliation

- Cash flow is good

c) Debtors

- The Town Council is running with very few debtors so there are no concerns. The Finance Administrator will continue to review Stoke College, who are in administration.

The Finance Administrator also reported that the treasury is in a good position and is where we were last year. We are keeping as much as we can in investments to get as much interest as we can.

CCLA performance is down slightly due to global matters.

Councillor A Luccarini requested that it is politically neutral and should be worded 2026 war against Iran.

F26 **Report from Responsible Financial Officer – Part 2 – Appendix (ii)**

/033 a) Haverhill Community Trust Budget Report

The RFO had circulated the report on the Community Trust financial position, prior to the meeting and the Deputy Clerk shared the report on the screen:

The Finance Officer reported that everything is as planned.

- Admin is showing a shortfall due to the HCT and HTC have not hit yet
- Zone expenditure is high due to the new heating system being installed which crept into this year, rather than last year, but will even out over the full year.

b) Balances and Bank Reconciliation

- The bank reconciliation is straightforward with no issues identified. The Bank balance is higher than previous years due to the Stourview Wellbeing Hub, which sits in the Community Trust, so cashflow will be higher this year.

c) Debtors

- No debtors.

F26 **Earmarked Reserves – Appendix (iii)**

/034 The RFO had circulated the report prior to the meeting, the Deputy Clerk shared the report on screen.

With the majority of the Earmarked reserves (EMRs) there has been no change, the Finance Administrator highlighted the narratives raised by the RFO:

- Website Maintenance is currently sitting at £5,000, but the Town Council is looking at a major refresh of the Arts Centre website, so to review the ceiling. Councillor J Burns explained that there is also a need to review the link to Spektrix, which is on an early version which will add to the costs. Costs cannot be pinned down at this stage, as decisions need to be made as to what sort of website is needed. A working party will need to be set up and there is a possibility to apply for grants. The Finance Administrator will feedback to the RFO.

KW

- Staffing Reserve.
Actual reserve has varied between about 9% and 12% of staffing costs for the last four years. The RFO has suggested to amend the fund rule so that we are holding 8.5% of total staff budget, which would release around £33,000 to general funds.

It was proposed by Councillor J Burns, seconded by Councillor P Hanlon that the change is accepted.

RESOLVED

- Clements Community Centre.
This has been spent out to zero, so the RFO has suggested that this EMR is closed on the Town Council because the majority of cash flow goes through the Community Trust
It was proposed by Councillor J Burns, seconded by Councillor P Hanlon that this change is accepted.

RESOLVED

- Street Furniture
Councillor J Burns suggested at budgeting a further increase to this EMR in the future. The Finance Officer will raised this with the RFO.
- IT Upgrade (Windows Upgrade project)
Councillor J Burns reported that spend is ongoing, however, will decrease by the end of year and therefore could be closed out at the end of the year.

KW

It was proposed by Councillor P Hanlon, seconded by Councillor A Luccarini that the EMR Reserves are agreed with the points raised above.

RESOLVED

F26 **Date of next Meeting**

/035 Tuesday 20th October 2026.

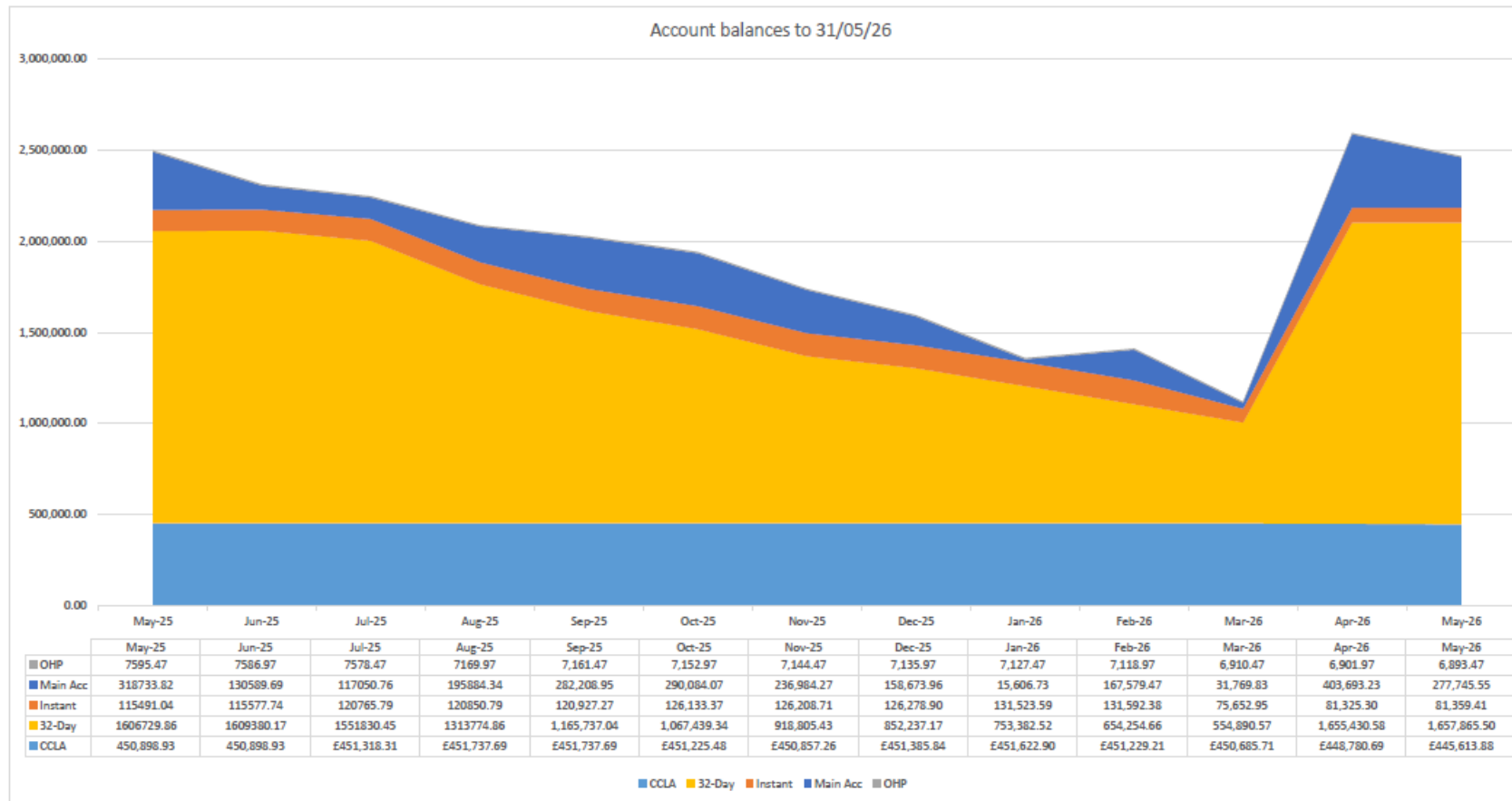
F26 **Closure**

/036 The meeting closed at 7.53pm.

Signed
Chairman

Date.....

Appendix (i)



Appendix (i)

Finance Committee 21st July 2026

7 HTC Report to end 31st May 2026

Agenda item – 7 Report from Responsible Financial Officer



1 – Budget Report Summary

Town Council 2026/27 to 31st May 2026

Cost Centre	Annual budget		YTD Expenditure		YTD Income		2026/27 Net YTD Expenditure		2026/27 YTD Variance	2026/27 Net Spend from EMR	2026/27 YTD Variance (After EMR)
	Expenditure	Income	Budget	Actual	Budget	Actual	Budget	Actual	(- = good)		(- = good)
11 Town Council/Admin	659,288	639,288	109,881	78,315	106,548	108,564	3,333	30,249	- 33,582	0	- 33,582
12 Democracy	8,250	8,250	1,375	2,019	1,375	1,375	-	644	644	0	644
13 Mayors Charity	1,000	1,000	167	-	167	-	-	-	-	0	-
22 Arts & Leisure (Events)	106,820	103,820	17,803	12,680	17,303	15,869	500	3,189	- 3,689	0	- 3,689
20 Arts Centre	823,475	870,650	137,246	138,534	145,108	144,191	7,862	5,657	2,205	3479	- 1,273
21 HAC Bar	26,000	42,000	4,333	3,958	7,000	10,661	2,667	6,704	- 4,037	0	- 4,037
61 HAC Café	102,927	50,750	17,154	12,282	8,458	5,511	8,696	6,771	- 1,925	0	- 1,925
62 Kiosk	5,000	11,000	833	450	1,833	1,042	1,000	592	408	0	408
23 Community	147,215	112,215	24,536	12,857	18,702	18,702	5,833	5,846	- 11,679	142	- 11,821
24 Community Warden	104,820	104,820	17,470	15,719	17,470	17,470	-	1,751	1,751	0	1,751
63 Splash Pad	10,000	5,000	1,667	2,317	833	833	833	1,483	650	0	650
50 One Haverhill	-	-	-	17	-	-	-	17	17	0	17
51 Youth Services	114,145	114,145	19,024	19,922	19,024	24,786	-	4,865	- 4,865	0	- 4,865
52 Zone	224,071	224,000	37,345	25,967	37,333	5,625	12	20,342	20,330	0	20,330
53 OTS Bus/Youthwork	19,588	19,588	3,265	2,035	3,265	3,265	-	1,230	1,230	0	1,230
54 Zone Engagement Hub	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,352,598	2,306,526	392,100	335,841	384,421	1,688,082	- 7,679	30,824	- 38,503	3,620	- 42,123

Notes

2 – Budget Report – Haverhill Town Council

This is the first report of the new financial year, with a snapshot at the end of P2, 31st May. Most variations are minus figures which is good. Democracy - Only overspent as Mayoral Allowance paid up front at beginning of year. Others are minor. The £20,330 variation on the Zone is because we have not applied the income support payments - one reason why the admin is underspent. The focus really is that we are 30% underspent at the Zone as staff are redeployed, which has gone well and should contribute to a significant saving. At 31st May we had not yet received any income for the new Engagement Hub, but that has now started and we will see that really kick in during September. With our new focus on funded activity at the Zone and becoming a HAF provider for the summer holidays, we already know the minimum income the Zone will generate over the summer.

Balances as per statement at 31st May 2026

Account name	% Current Interest Rates	Statement date	Balance	Deposit maturity date
Business Account 00723992	0.00%	31/05/2026	£ 277,745.55	
Bus Instant Access 07254416	0.70%	31/05/2026	£ 81,359.41	
Lloyds Treasury 19180304LS	1.85%	31/05/2026	£ 1,657,865.50	32 Day Notice Account
One Haverhill Partnership 24973368	0.00%	31/05/2026	£ 6,893.47	
Cash Control Accounts (Petty Cash/floats)			£ 2,371.69	
Total			£ 2,026,235.62	
Less un-presented payments			-£ 738.68	
Plus receipts not banked/cleared			£ -	
Expected Balance			£ 2,025,496.94	
Balance as per cash book			£ 2,025,496.94	
Difference			£ -	

CCLA Balance	31/05/2026	£ 445,613.88
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We have started drawing down on the 32-day account to maintain good cashflow across the summer. The CCLA performance can be seen on the accompanying chart. We are just beginning to see some impact from a downturn in business confidence due to Trump's war with Iran, a shame because we were seeing a very gentle upwards trajectory at the beginning of the year.

4 – HTC Debtors as at 31st May 2026

Debtors (Sales Ledger)

Within 30 days	£10,117.78	£8452.28 of this is owed by HCT Some invoices for Stoke College, am keeping an eye on this, as the school is in admin.
Within 60 days	£304.40	
Over 60 days	£225.60	
Total Debtors	£10,647.78	

Breakdown of over 60 days debtors

Local Charity/Gov/NHS	£ 225.60	Havebury & Coloplast
Schools		
Business		
Haverhill Community Trust		
Total owed by Debtors over 60 days	£ 225.60	

Total as at 25/06/26

Collected since period end	£ 1,001.30
Outstanding owed by debtors	£9,646.48

Appendix (ii)

8 Haverhill Community Trust

Community Trust 2026/27 31st May 2026

Cost Centre	Annual budget		YTD Expenditure		YTD Income		2026/27 Net YTD Expenditure		2026/27 YTD Variance	2026/27 Net Spend from EMR	2026/27 YTD Variance (After EMR)
	Expenditure	Income	Budget	Actual	Budget	Actual	Budget	Actual	(-= good)	(-=income)	(-= good)
(1) Admin	14,522	133,250	2,420	425	22,208	2,660	19,788	2,235	17,553	-	17,553
(2) Arts Centre	111,088	-	18,515	24,314	-	17,245	-	18,515	-	11,445	5,089
(3) Clements Community Cent	21,120	13,500	3,520	3,918	2,250	6,775	-	1,270	2,857	-	4,127
(4) Haverhill In Bloom	7,800	7,800	1,300	-	1,300	358	-	358	-	358	-
(5) The Zone	47,098	47,000	7,850	17,436	7,833	12,500	-	16	4,936	4,920	4,244
(6) Youth Projects	-	-	-	989	-	6,223	-	5,234	-	5,234	-
(7) Community Groups	-	-	-	688	-	-	-	688	688	688	-
(9) Wellbeing Hib	98,424	98,028	16,404	10,905	16,338	15,829	-	66	4,924	-	4,990
TOTAL*	300,052	299,578	50,009	58,716	49,930	61,721	-	79	3,005	-	708

The shortfall on Admin income is because we have not transferred the rent payments from HTC to HCT as the Trust has sufficient funds and we gain a higher rate of interest in the town council accounts and only transfer funds when HCT needs it. The Zone expenditure is high because we installed a new heater, the balance was paid on 2nd April, so just into this financial year.

3- Bank Reconciliation for financial period ending 31st May 2026

Balances as per statement at 31st May 2026

Account name	Statement date	Balance
Business Account 00748111	31/05/2026	£114,457.85
Less Un-presented payments		£0.00
Plus receipts not cleared		£0.00
Balance as per cash book		£114,457.85
Difference		£0.00

4 – Community Trust Debtors at 31st May 2026

Debtors (Sales Ledger)

Within 30 days		£14,510.50	£13,755 owed by HTC
Within 60 days		£0.00	
Over 60 days		£0.00	
Total Debtors 31st May 2026		£14,510.50	

Total over 60 days as at 31st May 2026

Town Council owes Community Trust

Local Charity

Schools

Business/Individual

NIL

Collected since period end £321.50

Outstanding owed by debtors £14,189.00

Appendix iii – Earmarked Reserves

Earmarked Reserves 1st April 2027

Reserve Use	Policy For Use	Management and Control	Fund Rule	Value at 1st Apr 2025	Additions to fund	Expenditure from fund	Value at 31st March 2026	NOTES TO ACCOUNTS	Recommendation to Finance Working Party 21/07/2026
(98/8000) UKSPF Grant	UK Shared Prosperity Fund for Digital Signage	To be spend in accordance with the funding partners wishes.	Annual review	4,655.80	-	4,655.80	-	Fund closed - Grant completed	Delete
(98/8001) Technical equipment	A sinking fund to smooth the cost of purchases of new technical equipment	To be used as a balance for 20/3090, 3097, 3236, 3237	The fund is not to exceed the value required for complete replacement of technical equipment.	16,984.11	9,000.00	16,048.78	10,335.33	reserve amended from YE £9k transfer from GR	This took quite a hit in the last financial year, but the budget associated with this is £15,500 so it should recover. Recommendation: No change
(98/8002) Website maintenance	A sinking fund to fund any major overhaul of the Council or Arts Centre websites	To be used as a balance for 11/3227, IT website maintenance and Marketing Development (11/3244 & 20/3243)	The fund is not to exceed £5,000	5,000.00	-	-	5,000.00	Reserve remains maxed	I think we are heading towards a major refresh for the Arts Centre website, which was last renewed in 2018 and is probably hugely overdue. I have no idea on costs, but this fund will almost certainly be spent out. When we get a price, we should reset the ceiling on this reserve to match it. Recommendation: review this ceiling.
(98/7012) Election reserve	A sinking fund to smooth the cost to the Town Council of elections	To be used as a balance for 12/7001 Electoral Costs	The fund is not to exceed £30,000	30,000.00	-	-	30,000.00	Reserve remains maxed	We are in a period of uncertainty on poll timings. The fact that districts are having to argue with central government that parishes should not have standalone ordinary elections is both a comfort and a worry. In such circumstances the election reserve cannot be reduced. Recommendation: No change
(98/8004) Christmas lights	A fund to smooth the cost to the Council of provision of Christmas lights	To be used as a balance for Christmas Lights & Tree (23/7003)	The fund is not to exceed £30,000	5,373.05	£2,726.77	-	8,099.82	no change to treatment of reserve	The annual expenditure varies depending on any maintenance work required for power take-offs. Perhaps slightly unusually last year was an underspend. But as a result the reserve is pretty healthy. Recommendation: No change.
(98/8005) A&L Leisure Development	A fund for new leisure projects created by any unspent balances from 11/3246 Arts Development and 11/3247 Leisure Development	To be used under delegated authority of the Cretive Director	The fund is not to exceed £10,000 and is subject to annual review	10,000.00	-	-	10,000.00	Reserve remains maxed	The balance of this is available for any windfall opportunities for the town. This may be useful in respect of any asset transfers that may occur as a result of LGR. Recommendation: No change
(98/8006) Youth Strategy (Capital)	To fund the capital works relating to the Youth Strategy	Any spending requires full council authorisation except where delegated authority has been given to the Clerk.	The Youth Strategy is subject to periodic review	195,299.12	-	-	195,299.12	no change to treatment of reserve	With the the Castle Hill project coming up, this capital fund is likely to be spent out as part of the youth element. Recommendation: No change
(98/8007) Property acquisition fund	To fund the acquisition of property, e.g. 101-4123.	Any spending requires full council authorisation	Annual review	41,093.00	-	652.00	40,441.00	no change to treatment of reserve	This may be useful in respect of any asset transfers that may occur as a result of LGR. Recommendation: No change
(98/8008) Staffing Reserve	To provide a fund for any liabilities arising not covered in the staffing budgets, such as pensions auto-enrolment	To be used as a balance for 101-4000 through 101-4005 staffing-related cost centres.	The fund is not to exceed 20% of the total staff budget (26/27 = £1,296,472.88) Reserves now represent 11.1% of budget	96,564.00	47,308.11	-	143,872.11	no change to treatment of reserve	There are twice as many staff as there were when the 20% ceiling was set. The actual reserve has never met that and has varied between 9%-12% for the last four years. As we are likely to see further growth of town council activity and staffing, the cash value of this reserve gets unnecessarily large. A new calculation seems appropriate. Recommendation: amend the fund rule 8.5% of total staff budget (£110,200 for this year, releasing £33,672.11 to build general reserves)

(98/8009) Long-term maintenance provision	To fund large-scale maintenance projects over and above the maintenance programme, funded by the balances from HCT a/c's 2/3013 & 2/3016	To be used for works not covered by the main budget or insurance.	Not to exceed £200,000	135,093.57	-	11,398.73	123,694.84	no change to treatment of reserve	This fund ceiling may still not meet all the costs of replacing the air handling system at the Arts Centre and we have budgeted to try and build this. Recommendation: No change
(98/8010) Section 17 Reserve	To provide for expenditure on crime and disorder reduction strategies	To be used under delegated power by the Leisure and Community Committee	Annual Review	2,014.00	-	-	2,014.00	no change to treatment of reserve	£1,000 allocated to the construction of a graffiti wall adjacent the skate park. We may get the full funding from the PCC and Persimmon are generously helping with the project, which we hope will be delivered in the autumn. Recommendation: No change
(98/8011) Clements Centre Reserve	To provide funds to give a grant to HCT for capital works required on the building	To be used under delegated power by the Leisure and Community Committee	Annual Review	5,105.00	-	5,105.00	-	no change to treatment of reserve	This has been spent out so that there is a clearer distinction between HCT and HTC. Recommendation: Close EMR
(98/8012) Youth Skills Reserve	To Fund the Youth Skills Project from contributions from partners	To be used under delegated power by the Leisure and Community Committee	Annual Review	40,921.77	-	7,578.92	33,344.85	no change to treatment of reserve	These are funds held restricted by the conditions of the grants. Recommendation: No change
(98/8013) ONE Haverhill Partnership Funds	Funds held by HTC on behalf of ONE Haverhill, for which it acts as banker	Spending authorised by ONE Haverhill Chairman - Funds spent only from the dedicated bank account opened by HTC	Annual review	5,509.08	8,100.00	8,017.40	5,591.68	no change to treatment of reserve	These are not HTC funds per se, but held on behalf of the OHP and spent on their authorisation. Recommendation: No change
(98/8014) Community Warden Reserve	To fund activities in relation to the work of the Parish handyman	To be used under delegated power by the Leisure and Community Committee. Used to balance cost centre 24	Annual review	34,299.33	-	10,833.22	23,666.11	no change to treatment of reserve	This has been useful to cover sickness absence and as we may see this activity increase so a reserve remains useful. Recommendation: No change
Community Warden Vehicle Fund	To fund the replacement of the Community Warden Van	Any spending requires full council authorisation	Annual review	-	2,000.00	-	2,000.00	New Reserve	This reserve was approved by council last year to begin saving for a replacement van. Recommendation: No change
(98/8015) Pensioners Reserve	To hold funds donated by the Haverhill Old Age Pensioners Association	To be used as a grant fund for projects relevant to older people, under delegated power by the Leisure and Community Committee	Annual review	7,214.00	-	-	7,214.00	no change to treatment of reserve	The funds are restricted by the condition set by the donor. The project proposal put forward by officers for how this could be spent was not accepted by council, so we will need to think again. Recommendation: No change
(98/8016) Youth Strategy OTS Vehicle fund	To fund the replacement of the On The Spot Vehicle A008BYD	Any spending requires full council authorisation	The Youth Strategy is subject to periodic review	39,445.00	£5,000	-	44,445.00	no change to treatment of reserve	Some of the funds will be used in this financial year to give the existing vehicle a new livery. Whilst it is quite old, it has been well looked-after. Recommendation: No change
(98/8017) Climate Change Reserve	To fund the cost of Haverhill Town Council reducing its carbon footprint	To be used under delegated power by the Energy and Sustainability Committee balancing cost code 98/8017	Annual review	42,339.76	-	2,608.98	39,730.78	No change to the treatment of reserve	The hardest part of responding to climate change seems to be getting agreement on the best way forward. We are still discussing the heating for the Clements Community Centre, so this fund remains needed. Recommendation: No change
(98/8018) Haverhill Splashpad Reserve	Set up by C20/181d to hold funds for the new splashpad	Any spending requires full council authorisation. Balance of cost centre 63 at year end.	Annual review	18,979.03	6,848.52	-	25,827.55	No change to the treatment of reserve	The splashpad surface seems to be already showing signs of failing so we are likely to see expenditure from this reserve go up. Recommendation: No change
(98/8019) Capital Receipts Reserve	Set up to hold Bevan House receipt	Any expenditure subject to capital receipts regulations	Annual review	116,792.44	-	-	116,792.44	no change to treatment of reserve	We are legally required to hold these funds separately, but may soon have need to draw on them for Castle Hill. Recommendation: No change

(98/8020) Tax Base Mitigation Reserve	To subsidise the cost of the council's services in 2022/23 due to the impact of the pandemic on the tax base	To be used in the setting of the 2022/23 budget	Annual review	70,000.00	-	£15,666.07	54,333.93	No change to the treatment of reserve	We drew on these funds in 2022/23 and have budgeted to draw down £35,000 this year, so the reserve will stand at £19,333 at year end. As we are simply drawing on these funds to mitigate council tax increase, there is no action to take. Recommendation: No change
(23/7004) Chalkstone Open Space	To fund the creation of a community space on the old Chalkstone Middle School playing fields. Balances from 23/7004	Any spending requires a recommendation from Energy and Sustainability Working Party or Leisure and Community Committee	Annual review	8,186.63	4,989.52	10.48	13,165.67	no change to treatment of reserve	We are working on a project for the gate design and will need funds for planning permission, so this fund remains necessary. Recommendation: No change
(98/8023) Community grants	Funds representing grants committed to third parties by the Council L&C Committee but not awarded yet	To be used for holding funds allocated by the committee but not awarded yet	The fund is to be reviewed annually and any grant deemed not capable of being awarded to be returned to general funds.	2,984.63		2,984.63	-	no change to treatment of reserve	This is a fund for any grants awarded in the prior year, so normally wouldn't hold funds unless there was a delay in payment. Recommendation: No change
(23/7002) Street Furniture	A fund to maintain the street furniture owned by the Council	To be used as a balance for 32/7002 Street Furniture	The fund is not to exceed £20,000	2,404.18	1,594.95	-	3,999.13	no change to treatment of reserve	These are funds to use to maintain our bus shelters, grit bins, digital signage etc. Recommendation: No change
(98/****) Council Event Reserve	To be spent on Town Council events formed from balances in cost centre 22 events	To be used under delegated power by the Leisure and Community Committee	The fund is not to exceed £15,000	-	-	-	-	no change to treatment of reserve	In recent years the budgets for our outdoor events have been under stress so no balances have been added to this reserve. We have increased the events budget for 2026/27, so in the unlikely event we have funds left over this is where they would be put, to cushion future years. Recommendation: No change
(20/7010) Arts All Over			Annual review	-	10,000.00	9,174.82	825.18	New grant 25/26	We are spending out a grant Recommendation: No change
(23/7014) IT Upgrade Project		From Councillor projects (23/3249) left over from the Win 11 upgrade budget 25/26	Annual review	-	4,472.96	-	4,472.96	New Fund 25/26	Some of these funds are already allocated to IT upgrades. Recommendation: No change
(99/7005) Good Neighbours	Home but not alone scheme.	Control Account - Holding account for money in vs money in.	Annual review	-	2,831.34	2,831.34	-	Control Account Reserve	
(99/7008) Felix	Felix coach trip income in, then paid to Felix less commission.	Control Account - Holding account for money in vs money out.	Annual review	-	7,061.50	7,061.50	-	Control Account Reserve	
(99/7007) Promotor Hire	Tickets sold for promotor hire. Then paid to promotor less cost of venue hire	Control Account - Holding account for money in vs money out.	Annual review	2,818.00	48,959.20	42,360.90	9,416.30	Control Account Reserve	Control account reserves are back-office accounting tools. They are outside the scope of this review.
(99/7008) Gift Vouchers	Income from gift vouchers sold less gift vouchers used this year.	Control Account - Holding account for money out vs money in. Anything over 12 months to be W/off	Annual review	1,385.50	4,313.10	5,469.60	229.00	Control Account Reserve	
(99/7009) Booking Deposits	Deposits held for room bookings, returned to customer after event.	Control Account - Holding account for money in vs money out.	Annual review	550.00	3,200.00	2,900.00	850.00	Control Account Reserve	
				941,011.00			954,660.80		