



SPECIAL AUDIT COMMITTEE

Date: Wednesday, 6th January, 2010
Venue: Committee Room, Council Offices,
Urban Road, Kirkby-in-Ashfield at
6.00 p.m.

You are hereby requested to attend a meeting of the above Committee to be held at the time/place and on the date mentioned above for the purpose of transacting the business on the agenda set out below.

P.G. MARSHALL
Chief Executive

MEMBERSHIP

J.M. Bulmer (Chairman)
R. Buttery
A.G. Rathe
R.J. Sears-Piccavey
D.P. Shaw
T.D. Theaker
Mrs. B.G. Turner

AGENDA

1. To receive apologies for absence, if any.
2. Declarations of interest by Members and Officers.
3. Internal Audit Report – Ashfield Show (report attached).

DECLARATIONS OF INTERESTS

There are two types of interests ***Personal*** and ***Personal and Prejudicial***.

Upon receipt of the attached agenda and reports you are urged to carefully read each item and determine whether you have an interest in any of them.

A standing item appears on every agenda in respect of interests and you should declare your interest at this stage in the proceedings. However, if you do not do so and it occurs to you during the discussion on the item that you should have declared an interest you must declare the matter as soon as it becomes apparent.

The following is a summary which has been prepared to assist you in deciding at the meeting whether you have an interest. It is not intended to be in substitution for the full provisions of the Code of Conduct which is contained in Part 5 of the Constitution.

Personal Interests

You have a personal interest in any business of the Authority where it relates to or is likely to affect:-

- (a) an interest that you must register
- (b) an interest that is not on your register but where the well-being or financial position of you, members of your family, or people with whom you have a close association is likely to be affected by the business of your Authority more than it would affect the majority of inhabitants of the ward affected by the decision .

If the personal interest arises because of your membership of another public body, you only need to declare it if you intend to speak.

Action to be taken – personal interests

You must disclose to the meeting the existence of the interest and the nature of the interest. You may remain in the meeting, take part in the discussion and vote on the matter.

Personal and Prejudicial Interests

Your personal interest will also be a prejudicial interest in a matter if all of the following conditions are met:-

- (a) the matter does not fall within one of the exempt categories of decisions.
- (b) the matter affects your financial interests or relates to a licensing or regulatory matter
- (c) a member of the public, who knows the relevant facts, would reasonably think your personal interest is so significant that it is likely to prejudice your judgement of the public interest.

A prejudicial interest is a matter of judgement for each member.

Action to be taken Personal and Prejudicial Interests

You must

- declare existence and nature
- withdraw from the room
- not seek improperly to influence a decision on the matter

If you have both a personal and prejudicial interest you must not debate or vote on a regulatory or financial matter, but you do have the same right to speak as a member of the public. However, you will be required to leave the room during the debate and vote.

If you feel that you have an interest you must then determine whether your interest is personal or personal and prejudicial.

If you are in any doubt you are urged to contact Ruth Dennis; Peter Smith or the Democratic Services Section, preferably in advance of the meeting to discuss the matter. It would be even more helpful if details of your particular circumstances could be emailed so that a written response can be provided.

AGENDA ITEM: 3.

REPORT TO: AUDIT COMMITTEE

DATE: 6th JANUARY 2010

HEADING: INTERNAL AUDIT REPORT – ASHFIELD SHOW

REPORT BY: CHIEF AUDIT & TECHNICAL ASSISTANT

KEY DECISION: NO

SUBJECT TO CALL-IN:

NO

PURPOSE OF REPORT:

To inform members of the outcome of the Internal Audit investigation into the approach to ticket allocation for Ashfield Show 2009 and provide an audited figure as to the cost of the event.

IMPLICATIONS:

1. Corporate Plan:

Sound accounting arrangements enable the Council to provide value for money in the delivery of the Corporate Plan objectives. Management have agreed to the proposed recommendations to ensure that this takes place in the future.

2. Human Resources:

No HR Comments

3. Legal:

The recommendations contained in the report are supported. Implementation of the recommendations will ensure that Financial Regulations, Contract Procedure Rules and Decision-Making Procedures are complied with for future events of this nature. Heads of Service and Third Tier Officers recently received training in relation to Decision-Making Procedures.

4. Financial:

The report originates from this Division

5. Environmental/Sustainability:

No comments received

6. Diversity/Equality:

There is no information as to how Ashfield residents were informed of the allocation of tickets, if it is assumed that this was advertised the press - i.e. in written format or through the radio this mode of advertising may not have been accessible to certain of our residents who do not have English as their first language, deaf or BAME for example. If there were no other monitoring mechanisms apart from postcode then we have no idea of the breakdown of residents with regard to under represented groups with the exception of our economically deprived areas which could be picked

up using the Mosiac software we have installed and is used by the GIS section.

7. Community Safety:

No comments received

8. Employees/Trade Unions (UNISON/GMB):

We believe the increased expenditure for the Show in 2009 was the result of a political decision which has added to further Council jobs & services being axed.

RECOMMENDATION(S)

To note the contents of the Report and assure themselves that measures to be taken by management to address corporate areas where control /actions were weak in terms of such an event are adequate.

REASONS FOR RECOMMENDATION(S)

To ensure members of fully aware of the outcome of the investigation and measures to be taken by management to address audit recommendations.

ALTERNATIVE OPTIONS CONSIDERED

(with reasons why not adopted)

None

1. ASHFIELD SHOW 2009

- 1.1 Ashfield Show was a two-day event held on Saturday 8th and Sunday 9th August 2009 at Sutton Lawn, Sutton-in-Ashfield. The pop group, the 'Sugababes' were the headline act for the Saturday evening.
- 1.2 Overall the event was well received and considered a success by the Council and multi-agencies involved in the preparation and operation of the Show. There has however been some negative press coverage regarding ticket allocation, particularly regarding the number made available to Ashfield residents.
- 1.3 The Chief Executive and Members required details of the final cost of the event and whether this had been contained within the budget. The Council also received Freedom of Information requests from the public in respect of this matter.
- 1.4 The Chief Executive requested that the Chief Audit and Technical Assistant investigate the approach to ticket allocation and provide an audited figure as to the cost of the Show.
- 1.5 The findings of the investigation are detailed in the attached Internal Audit Report. In summary:-
 - i) based upon the data provided, a broad estimate would be that 83% of available tickets for Ashfield Show went to Ashfield residents.

- ii) as at 20th October 2009, the cost of Ashfield Show was £334,370, an overspend of £150,240. This is based upon transactions in the General Ledger as at this date. As at 14th December 2009, the cost has increased to £342,335 increasing the overspend by a further £8,000.

A supplementary estimate to cover these costs has now been requested and is included in a report to Cabinet for January 2010.

- 1.6 The report has been presented to Chief Executive who has agreed to the recommendations proposed. Internal Audit will pursue implementation of the recommendations in accordance with the agreed timescales and report accordingly to members of the Audit Committee.

2. **RECOMMENDATION**

- 2.1 Members note the contents of the Report and assure themselves that measures to be taken by management to address corporate areas where control /actions were weak in terms of such an event are adequate.



INTERNAL AUDIT REPORT

Assignment: Ashfield Show 2009
Division: On behalf of the Chief Executive Officer
Report Reference: 09/10 - 42

Contents of report:

- **Management Summary**
 - **Introduction**
 - **Objectives**
 - **Summary Findings and Conclusions**
 - **Detailed Findings**
 - **Recommendations**

Prepared by: Sharon Lynch
Date issued: October 2009

Planned date for presentation at Audit Committee: January 2010



INTERNAL AUDIT REPORT NO 09/10 - 42

ASHFIELD SHOW 2009

MANAGEMENT SUMMARY

1. Introduction

- 1.1 Ashfield Show was a two-day event held on Saturday 8th and Sunday 9th August 2009 at Sutton Lawn, Sutton-in-Ashfield. The pop group, the 'Sugababes' were the headline act for the Saturday evening. Entrance to the show was free but in order to control attendance numbers and ensure the terms of the Entertainment Licence were not breached, Saturday 8th August was an all-ticket event. The then Interim Chief Executive and members agreed that the event should primarily be for residents living within the District of Ashfield and that this should be the basis of the ticket allocation.
- 1.2 Overall the Event was well received and considered a success by the Council and multi-agencies involved in the preparation and operation of the Show. There has however been some negative press coverage regarding ticket allocation, particularly regarding the number made available to Ashfield residents.
- 1.3 The Interim Chief Executive and members require details of the final cost of the event and whether this has been contained within the budget. The Council also received Freedom of Information requests from the public in respect of this matter.
- 1.4 The Interim Chief Executive requested that the Chief Audit and Technical Assistant investigate the approach to ticket allocation and provide an audited figure as to the cost of the Show.

2. Objectives

- 2.1 The objectives of the audit were to:-
 - i) Determine the basis of ticket allocation agreed in advance of the Show;
 - ii) Review any changes to allocation and authorisation to changes;
 - iii) Substantiate the actual ticket allocation and compare to that planned;
 - iv) Audit the final cost of the Show certified as correct by the Head of Community & Economic Promotion;
 - v) If necessary, establish reasons for any overspend and the extent to which Financial Regulations and Contract Procedures Rules has been applied.

3. Conduct of the Investigation

- 3.1 An Events Team organised and managed Ashfield Show. Discussions have taken place with the key members of the Events Team: -

- Head of Community & Economic Promotion;
- Leisure and Lifestyles Manager;
- Events Manager;
- Communications Manager;
- Leisure Projects Officer.

Their assistance in helping to complete the audit is greatly appreciated.

4. Main Findings and Conclusion

- 4.1 This is the first year the Council has employed an A-list pop group to headline Ashfield Show. Funding to stage such a high profile event was approved on 30th April 2009. There was a tight timescale to deliver the Show and this was exacerbated when through the Multi-Agency Group further health and safety requirements were identified. Four weeks prior to the Show, in the interests of public safety, the decision was taken to ticket the event. Ticket arrangements and infrastructure work at the site was organised at short notice. It is evident that the Events Team worked hard to ensure that an enjoyable and safe event took place. However, there has been a failure to follow internal procedures and exercise effective budgetary control. The decision to stage the event in its revised form was undertaken without any risk assessment. Such an exercise may have anticipated some of the issues the Council went on to experience.
- 4.2 The Show had a capacity of 15,000. Ticket allocations were determined by the Events Team and agreed by the Head of Community and Economic Promotion (CEP) and in part agreed by the Interim Chief Executive. It would appear however, that outside the Events Team there was not a clear understanding of allocations as a whole and the impact decisions had had on the number of tickets available for Ashfield residents. This has led to inaccurate information being reported to the Press.
- 4.3 Some 13,000 tickets sales were managed by an outside agency. The planned allocation of 11,000 to Ashfield Residents and 2,000 to non Ashfield residents was achieved. The remaining 2,000 allocation for production, council staff and members was managed internally. Allocations appeared reasonable, however there is insufficient information available to accurately determine actual issues on the day. No data was collected to ascertain Ashfield / Non Ashfield residents. Based upon the data provided, a broad estimate would be that 83% of available tickets went to Ashfield residents.
- 4.4 As at 20th October 2009, the cost of Ashfield Show was £334,370, an overspend of £150,240. Management should be aware that this figure may be subject to change as Internal Audit is aware of some outstanding issues. The impact of ticketing requirements, health and safety issues, traffic and security management and wet weather prior to the Show has led costs to increase. The rise in commercial sponsorship such an event was envisaged to bring has not been realised. There has been a failure to follow Financial Regulations and Contract Procedure Rules. Expenditure has been incurred for which there is no authority.

5. Recommendation Analysis

- 5.1 Recommendations have been made to address the issues raised. These are analysed below based upon priority.

TOTAL: 12	ACCEPTED:	HIGH: 6	MEDIUM: 6	LOW: 0
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6. **DETAILED FINDINGS**

6.1 **Background**

6.1.1 On 26th January 2009, Cabinet approved a report changing the 2009 Ashfield Show from a one day to a two day event. The General Ledger shows a budget of £125,660 approved for 2009/10.

6.1.2 In April 2009, according to the Strategic Leisure Unit staff, the previous Leader of the Council wanted to increase the profile of the event and asked that the booking of an 'A' list band be investigated. Details were obtained by the Events Officer and presented to the member. Further to the availability of artists, the member has confirmed that he asked that the Sugababes be booked for the Event and this was in accordance with the Corporate Plan. On 26th January 2009, Cabinet approved the re-instatement of the event from one day to a two day event. In doing so this was to 'allow the Council to vary the shows attraction and entertainment programme'.

6.1.3 Staff were asked whether a full risk assessment had been undertaken, prior to the booking of the Sugababes. The Head of Community and Economic Promotion and the Leisure and Lifestyles Manager explained that one was produced based upon a similar event called the Godiva Festival which had taken place at Coventry. The risk assessment formed the basis of the Cabinet report mentioned at paragraph 6.1.4. The document had not been supplied at the time of the audit.

6.1.4 Subject to approval from Licensing Committee, the service wanted to increase capacity of the event from 15,000 to 30,000. At that time, staff believed that there was sufficient time to plan the event but that there would be insufficient budget to meet the costs. On 30th April 2009, a report was presented to Cabinet explaining that the Strategic Leisure Unit were reviewing the delivery of the Show including completing negotiations with agents over those artistes scheduled to appear at the evening concert.

6.1.5 As the attached report shows (Appendix A) due to the anticipated increased attendance, additional costs would be incurred for the licensing application and ensuring various health and safety and security issues were met. It is also reported that:-

- 'a higher profile headline act and improved support roster for the main stage should provide stimulus for attracting greater commercial sponsorship over and above that already secured to date'.
- 'additional costs through the provision of contingency funding, could in practice be offset ...by increased sponsorship income'.

A contingency sum of £48K was approved, increasing the revised budget to £173,660.

6.1.6 The Cabinet Report stated that there were no other options available 'as statutory and contractual arrangements had to be met'. These arrangements were required due to the anticipated increased capacity. However, increased capacity was only required if an A-list band was booked. The report did not outline that 'not booking an A-list band' was an alternative course of action. It assumes that this decision has already been made by the former Leader. No delegated report has been produced in respect of this decision.

Recommendation 1 – Priority High

In future, attention should be given to clarity of Cabinet Reports. Where a member is seeking to make a decision and exercise the powers of the Cabinet, this should be subject to a delegated report in accordance with the Constitution. This must include reasons for the decision, alternative options (in this case, not to have a high profile act) and interests declared in order that members are able to make a fully informed decision on how to proceed

- 6.1.7 The Council entered into a contract with the Agent, Aries Entertainment. The Agent entered into a contract with Helterskelter which acted for the Sugababes. The contract was signed by the Head of CEP on 31st April 2009. This is not a valid date.
- 6.1.8 A Multi-Agency Group was established including key stakeholders for planning and operating the event. This included Nottinghamshire Police, Nottinghamshire Fire and Rescue, Nottinghamshire County Council together with the Council's own officers in terms of licensing and health and safety. It is understood that the Group met on a regular basis however only two minutes of meetings were provided to Audit.
- 6.1.9 On 1st June 2009 a licensing application was submitted to increase the attendance capacity from 15,000 to 30,000 at a cost of £8K. On 26th June 2009, Nottinghamshire Police submitted objections to the licence application on the grounds of public safety and the event not being ticketed. On 7th July 2009, the then Interim Chief Executive took the decision to withdraw the application, revert back to the original licence attendance of 15,000 and ticket the event.

6.2 Ticketing of the Event

- 6.2.1 In terms of providing the Show, it was always the intention of the Council to enable as many local residents to attend as possible. Once the decision had been taken to ticket the event, the Events Officer states he spoke with Aries Entertainment and explained the Council's view. Aries Entertainment were concerned that the management company of the Sugababes would not proceed unless some tickets were available to fans outside the Ashfield area. A figure of 2,000 tickets was negotiated. There is no written confirmation of this. The Events Officer informed the Leisure and Lifestyles Manager and the Head of Service accordingly.
- 6.2.2 Once the decision was taken to revert back to the original licence capacity, the Events Team agreed the initial ticket allocation. Ashfield and non-Ashfield residents were entitled to 4 tickets per household.

No. of tickets	Allocations	Notes
1,000	Production	Those associated directly with the Show such as working ADC employees, Performers, Traders, Fair Operators, Sponsors and Security Company etc
2,000	Non-Ashfield Residents	As agreed verbally with Aries Entertainment.
12,000	Ashfield Residents	
15,000	TOTAL	

6.3 Changes to Original Allocation

- 6.3.1 Due to the profile of the Saturday evening show and being all ticket, the Events Team raised the issue that attendance may be low during the day. A junior dance act called the 'Pop Divas' consisting of 150 performers had already been booked. A request of a further 300 tickets in order that parents could attend was received and granted. The view was that due to the age of the performers, allowing parents to attend was necessary but also this would boost attendance of the Show during the day.
- 6.3.2 Early in July, the Events Team received a request from the Publicity Officer for some tickets to be reserved for members. Around this time, it was also agreed that staff would also be allowed tickets. Further to discussion with the Interim Chief Executive it was agreed that members should be entitled to 4 tickets each and staff 1 ticket each.

6.3.3 The revised ticket allocation further to these changes is shown below.

No. of tickets	Allocations
1,000	Production
500	Members and staff
500	Pop Divas
2,000	Non-Ashfield Residents
11,000	Ashfield Residents
15,000	TOTAL

6.3.4 The minutes of the Corporate Management Group held on 7th July 2009 state that there would be 13,000 free tickets available to Ashfield Residents and 2,000 available to non-ADC residents due to a requirement of the contract. The Head of CEP was asked why ticket allocations did not correspond with the information known. He explained that he could not remember his exact wording at the meeting but that there must have been a misunderstanding. Although ticket allocation did not form part of the written contract, he considered that the non-ashfield allocation was reasonable in the circumstances.

6.3.5 The Interim Chief Executive stated that he understood verbally from the Head of CEP that 90% of the tickets available were being allocated to Ashfield Residents and that the Council was contractually obliged to give 10% of tickets to those outside the District. The Ashfield Chad telephoned the Interim Chief Executive and this information was communicated to them and published on 29th July 2009.

6.3.6 The Head of CEP believes he kept the Interim Chief Executive informed of allocations but does not recall stating any percentages. The officer and the rest of Event Team have all expressed the view that at the outset they agreed not to release figures regarding ticket allocations to the Press on the basis that this was subject to movement. No documentary evidence was found to indicate the percentages quoted.

Recommendation 2 – Priority High

The Communications Manager has since verbally informed senior management that she must be informed prior to communicating with the Press, in order that parameters are set and accuracy of information is verified. Internal Audit support this view and instructions should be re-iterated in writing.

6.4 Actual Allocation

6.4.1 An outside agency, See Tickets was employed to manage ticket allocation. See Tickets were sent a copy of all post codes with the district of Ashfield in order to ensure at least 11,000 tickets were given to Ashfield residents. Ashfield residents were able to obtain tickets from the non-Ashfield allocation but this was not the case visa versa.

6.4.2 Allocations for Pop Divas, production staff, council staff and members were controlled by the Leisure and Lifestyles Manager. Lists were kept of those permitted entry. These lists were then given to staff working at the entrances of the Show. Those arriving at the Show were marked off the list and given a wristband and lanyard if necessary and allowed entry. Different colour wristbands were used for each type of attendee.

6.4.3 After the Show, the Events Officer obtained 2 reports from See Tickets. These reports have been used during the audit to determine the number of tickets issued to Ashfield residents, however the reports have had limitations as outlined below:-

- Post Code Analysis Report for Event

This report identified the number of tickets issued by the first part of the post code; e.g; NG17, DE55.

Post codes starting with NG17 are Ashfield addresses as are those starting with NG15 and NG16, although to a lesser extent. There are only 49 addresses in total starting with NG6, NG18, NG19 or DE55 within the district therefore the majority of tickets issued against these post codes will be non-Ashfield residents. The report does not take this into account.

- All ticket Allocation
This report listed every transaction and included the name and address plus the full post code of the person making the booking. However it did not indicate the number of tickets allocated and the number of transactions could not be reconciled to the Post Code Analysis report. These issues were raised with the Company during the audit however they stated that some of the information had now been deleted and was therefore no longer available.

6.4.4 In determining the tickets issued, it has been assumed that the tickets issued to post codes NG17, NG15 and NG16 from the Analysis Report were Ashfield residents. Of the remaining post codes, few from the Analysis report are likely to be from Ashfield therefore the All Ticket Allocation report has been used.

POST CODES	TICKETS ALLOCATED TO ASHFIELD RESIDENTS	DATA SOURCE
NG17	10,064	Post code Analysis report
NG15	496	Post Code Analysis report
NG16	428	Post Code Analysis report
NG18	4	All Ticket Allocation
NG19	4	All Ticket Allocation
NG6	8	All Ticket Allocation
DE55	0	All Ticket Allocation
TOTAL	11,004	
ALL OTHER POST CODES	1,998	
TOTAL ISSUED	13,002	

Taking into consideration the limitations of the data and assumptions made, the audit view is that tickets have been issued in accordance with the planned allocation.

- 6.4.5 The basis of the remaining 2,000 allocation has been provided by the Leisure and Lifestyles Manager a shown at Appendix B. This list was updated as details were received regarding proposed attendances. The number working directly on production had increased but the number of staff and members wanting to attend had reduced. No data was collected to determine the number of Ashfield / non Ashfield residents from this allocation.
- 6.4.6 Within a week of the Show, approximately 255 wristbands had not been allocated. The Head of Service and Manager were asked why these had not been put on general release. They explained that there was insufficient time to do so. Instead, 170 tickets were allocated to local residents whose properties backed on to the Show site. These were allocated as a gesture of goodwill due to the inconvenience caused. The listing of actual tickets issued to residents shows that the '4 tickets per household' rule was not applied with some receiving up to 8 tickets.
- 6.4.7 Taking this into account, Appendix B still shows an unallocated contingency of 85 tickets. The Leisure and Lifestyles Manager has confirmed that not all wristbands were issued for the Event.
- 6.4.8 Although some information has been provided, the complete listings used to allocate wristbands and lanyards on the day were not available for audit. The Manager said that her priority was

ensuring that the limit of 2,000 was not exceeded. In the absence of the lists and details of unused wristbands it is not possible to ascertain the actual number issued or that those receiving a wristband were entitled. Although the event was free, the wristbands still had a value, as there was limited capacity and high demand.

Recommendation 3 – Priority Medium

The internal controls which apply to tickets and programme sales should equally apply to alternative means being used to govern entry which include:-

- i) ensuring that individuals issuing tickets sign for the total number they receive including serial numbers where applicable, (*in this case wristbands*).**
- ii) are issued with instructions to return all stubs and unsold tickets to the Supervising Officer at the end of the event (*in this case attendance lists and wristbands*)**
- iii) a reconciliation is completed accurately and promptly at the end of the Show. Any shortfalls should be notified to management and Internal Audit immediately as required under Financial Regulation D28.**

6.4.9 Those Council staff responsible for regulating entry to the Show have stated that no one was permitted entry unless they were listed on the sheets. In terms of overall numbers at the Show, the security firm, Showsec ensured capacity was kept within licence limits.

6.4.10 With reference to the quote in the Chad it is difficult to state with accuracy the percentage of tickets which were given to Ashfield Residents. The reference in the Chad makes reference to 'available tickets', this phrase is open to interpretation. The audit viewpoint is that in total 14,000 tickets were available, the remainder being used for production of the Show. Taking into account tickets issued by See-Tickets and an arbitrary determination of Ashfield residents from Council staff, members, Pop Divas and residents living near the show, an approximate percentage would be 83%.

6.4.11 Further to a Freedom of Information request, a copy of the Post Code Analysis report was to be issued. Unfortunately the audit has identified the data sent was incomplete. This was an oversight by the Scrutiny and Policy Research Officer.

Recommendation 4 – Priority Medium

Where information is supplied under a Freedom of Information Request, independent verification of the response to the source data is undertaken prior to issue. The level of checking should be dependent on risk.

6.4.12 In summary, Ticket allocations were determined by the Events Team and agreed by the Head of Community and Economic Promotion (CEP) and in part agreed by the Interim Chief Executive. It would appear however, that outside the Events Team there was not a clear understanding of allocations as a whole and the impact decisions had had on the number of tickets available for Ashfield residents. With no written breakdown of allocations between the Head of Service and Senior Management it would appear that there have been misunderstandings.

6.4.13 Weekly Event Team meetings were held but these were not minuted due to time pressures. In hindsight minutes of these meeting should have been taken, clearly identifying changes in proposed ticket allocation and costs. Circulation of such minutes to senior management would have minimised the risk of misinterpretation.

Recommendation 5 – Priority Medium

Future Event Team meetings be minuted, clearly identifying changes in proposed ticket allocation and costs. When dealing with major events, copies of the minutes be circulated to senior management.

6.5 Cost of Show

6.5.1 The revised budget for the Show as outlined in paragraph 6.1.4 was £173,660. In early October 2009 virements were requested of £10,470 increasing the budget to £184,130. As at 20th October 2009, the cost of Ashfield Show was £334,370, an overspend of £150,240. This is based upon transactions in the General Ledger as at this date.

6.5.2 The Leisure and Lifestyles Manager has been notified of the following:-

- i) a further invoice from Show Hire which remains outstanding for £1,010.
- ii) potential to reclaim theft and damage costs through insurance for £1,950.
- iii) potential to reclaim VAT subject to submission of VAT invoices relating to purchase of wristbands - £340.
- iv) sundry debtor accounts for sponsorship do not currently appear on the ledger - £15K.

It is also apparent that creditor invoices are continuing to be received in respect of Ashfield Show. Invoices for a further £8K may be due for payment, subject to further investigation by the Manager. The figure quoted as at 20th October may therefore change.

6.5.3 The above includes the fees for rent of land and the licensing application totalling £8,500. For costing purposes these are charged to Ashfield Show but the Council receives the income.

6.5.4 Appendix C shows the total income and expenditure at detail level for the Show. The transactions relating to each detail code are shown at Appendix D.

6.6 Reasons for Overspend

Expenditure

6.6.1 The Leisure and Lifestyles Manager has explained additional costs were further to the event being ticketed and requirements from the multi-agencies. In early October, she summarised these costs in a report produced for the Head of CEP, an extract of which is given below:

SUBJECT	BACKGROUND	COST £
Perimeter fencing	To control the site and enable ticketing of the event, including extra site work to install fence.	20,000
Track way	Required for traffic management conditions imposed by multi-agencies.	16,700
Traffic Management	Cost imposed by multi-agencies, inc signage, shuttle buses, and ground works.	17,000
Security cost	Extra for measures added by ticketing/fencing and police requesting Show Sec be used.	23,000
Road closure security costs	For additional road closures advised by multi-agencies (50 roads closed in and around Sutton Lawns)	10,000
Ticketing system	Set up costs and creation of ticket system, website, transaction cost and associated infrastructure.	15,060
Policing	Events policing – Nottinghamshire police.	6,000

Property insurance	Due to increased infrastructure and value of equipment (namely track way and fencing)	9,000
ADC staffing costs	Additional staffing costs to steward the event.	5,000
TOTAL		121,760

6.6.2 Whilst there was fine weather for the weekend of the event, there had been adverse weather conditions leading up to the Show. The Manager has attributed the following costs due to this issue.

SUBJECT	BACKGROUND	COST £
Grounds maintenance	Reinstatement of park due to bad weather before the event.	4,200
Crew	Plant/equipment due to adverse weather in the build up to the event.	4,500
Fencing works	Extra fencing re –instatement due to the bad weather making some of the park inaccessible.	3,000
TOTAL		11,700

6.6.3 The Events Team have stated that due to this being a localised event, they did not believe that some of the traffic management and signage measures were necessary. The Head of Service and Manager stated that these views were strongly expressed at the Multi-Agency meeting but in order to obtain full support of the event, they felt they had no choice but to put these arrangements in place. Costs have been charged from Nottinghamshire County Council for assisting with traffic management arrangements. The Events Team were unaware that a cost was to be incurred on the basis that these had not been charged when arranging previous Shows.

6.6.4 The audit also identified the following avoidable costs being incurred. As mentioned in paragraph 6.5.2, a review of the insurance cover taken out specifically for the Show indicates that these costs may be claimable.

Recommendation 6 – Priority High

The Leisure Strategy Unit should complete an insurance claim form as soon as possible and submit this to the Insurance Officer in order to reclaim these costs.

- Non-return of hired Radio Equipment - £544.80 plus VAT

According to Event staff the radios were issued to individuals and signed back in on return. The documentation to support this was requested but not received. The Events Officer has raised the issue with the company who have stated that the Council remains liable. This cost is in addition to £717.50 hire charge.

- Non-return of hired 1 x 25m 3 phase electrical cabling - £495.73 plus VAT.

This item was not returned. No explanation was given. This cost is in addition to the £220 hire charge.

- Overnight damage to Tower Light - £912.00 plus VAT

According to the Events Manager, overnight security was provided leading up to the event and during the event. However, considering the size of the site it was not possible for full coverage to be provided and prevent this type of damage.

Recommendation 7 – Priority Medium

The Leisure Strategy Unit should ensure that where equipment is hired appropriate controls are put in place governing its issue and return.

- 6.6.5 Some items purchased and used for the Show have correctly been charged to the General Promotions budget on the basis that these will be used again at future events. *The security of these items requires review.*

Recommendation 8 – Priority Medium

The Leisure Strategy Unit should ensure that a full inventory is in place for Ashfield Show items and that appropriate security measures are in place.

Income

- 6.6.6 The increase in sponsorship due to the booking of a high profile band has not been realised. The Lifestyle Manager summarised the loss of income in a report produced for the Head of Community and Economic Promotion in early October; an extract of which is given below:

SUBJECT	BACKGROUND	COST £
Sponsorship	Dakota deal lost due to ticketing the event and not making the deal as lucrative due to the expected attendance out of the District.	5,000
Trade refunds	Due to ticketing the event and limiting the attendees to the event.	1,500
Car Parks	Overestimated income on car parks due to inaccurate traffic calculations by multi-agency.	12,000
TOTAL		18,500

- 6.6.7 The former Leader of the Council has confirmed that he met with Tesco and secured sponsorship of £15K, £5K per annum over the next 3 years. A sundry debtor account has been raised to this effect with the first payment of £5K being made. The member however, has stated that Tesco agreed to pay the full amount of sponsorship in the current year and he forwarded this information to the Head of Financial Management and Audit Services. There is no documentary evidence to support either arrangement.
- 6.6.8 As outlined in paragraph 6.5.2 it is understood that sponsorship of £2K (from Experian) and contribution to costs for Blast Event of £3K (from Nottinghamshire County Council) are still due to the Council. To date, no sundry debtor accounts appear in the general ledger in respect of these sums.

Recommendation 9 – Priority High

Measures should be taken immediately to obtain the sponsorship due. In future, sponsorship should be agreed in writing with the party concerned and payment received prior to the event taking place.

6.7 Compliance with Financial Regulations

6.7.1 Financial Regulations state:

A.22 It is the responsibility of Chief Officers to consult with the Chief Finance Officer and seek approval on any matter liable to affect the Authority's finances materially, before any commitments are incurred.

B.9 (a) Chief Officer shall:-

i) only incur expenditure on revenue services where there is an approved budget in that financial year;

iii) monitor and regulate the financial performance for those services where there is Divisional responsibility. Where in exceptional or unexpected circumstances a Service Division is faced with a material increase in its net expenditure, which cannot reasonably be contained within its resource allocation figure for the year, the Chief Officer must (wherever possible, prior to incurring the expenditure) submit a request to Cabinet for a supplementary estimate to cover the additional expenditure.

* Chief Officers are Heads of Service and above.

6.7.2 The budget officer for the Show was the Leisure and Lifestyles Manager. She explained that there was pressure to deliver the Show in a short timescale and therefore the focus was on achieving this. She was aware of some increases in costs and ensured that these were communicated to the Head of CEP. The Events Officer updated a spreadsheet on a daily basis of costs incurred based upon invoices he had seen and this was presented to the Event Team each week. According to the Head of CEP and the Manager, the week before the Show, the Events Officer reported an anticipated overspend of between £30K to £50K. No evidence has been submitted to support this, however the General Ledger does indicate an overspend of £14K at the end of July. A further £136K was charged to the accounts from August onwards.

6.7.3 The minutes of the Corporate Management Group for 8th July 2009 state 'lower number of attendees may generate some cost savings but overspend on budget is inevitable. *FH to quantify for RT asap*'. The minutes of the next meeting do not give any indication that this specific issue was discussed.

6.7.4 The Head of CEP has stated that he did not formally notify the Head of Financial Management and Audit of the scale of the overspend which he believed to be and indicated informally between £30K and £50K and had not requested virement or a supplementary estimate in accordance with the Regulations.

6.7.5 The Head of Service and Manager explained that due to the short timeframe prior to the Show there was insufficient time to make such a request and that the value was constantly changing. Whilst it is appreciated that staff were operating in difficult circumstances notification to the Head of Financial Management and Audit should have taken place in accordance with the Regulations.

6.7.6 It is imperative that purchase orders are raised when requesting good and services. This ensures commitments are placed on to the General Ledger to enable effective budget management. Purchase Orders have not been raised in approximately 60% of transactions. The Head of CEP and the Manager have stated that they were unaware that purchase orders

were not being raised. Too much reliance has been placed on the spreadsheet and given the value of the overspend, it is unlikely that it identified all the commitments made.

- 6.7.7 When purchasing goods and services, Contract Procedure Rules require one verbal quote up to £1K, three verbal quotes up to £10K and three written quotations between £10K and £50K. According to the Events Officer, these rules were followed when services were procured for the original Show. When the scale of the Show increased, the same companies were asked whether they were able to meet the larger specification. If they were unable to do so, services were purchased elsewhere, sometimes without obtaining quotations due to the limited timescale. As a result the Council cannot be assured that value for money was obtained.
- 6.7.8 Key staff involved in the management of the Show attended Financial Regulations Training in February 2009. The training included budgetary control and purchasing controls.

Recommendation 10 – Priority High

Non-compliance with Financial Regulations and Contract Procedure Rules is a serious matter and senior management need to consider what further can be done to ensure these are upheld in the future.

- 6.7.9 Whilst a spreadsheet was being updated, the General Ledger is considered the most accurate way in which to monitor costs (subject to purchase orders being raised allowing commitments to be entered, paragraph 6.7.6). It is noted that the Events Officer does not have access to the General Ledger and has not received ledger training.

Recommendation 11 – Priority Medium

If the Events Officer's duties are to continue to monitor expenditure, management should arrange access and ledger training.

6.8 Petty Cash and Floats

- 6.8.1 A payment request form requesting Petty Cash of £500 for use at Ashfield Show was authorised by the Manager. The request was processed by the Creditor Clerk and coded directly to Ashfield Show.
- 6.8.2 Any new petty cash funds are required to be authorised by the Head of Financial Management and Audit. Guidance notes are then issued with regards to appropriate use and funds coded to the Balance Sheet. Coding to the Balance Sheet ensures that the fund is recognised as 'cash held' rather than an expense incurred. The process exercised here bypassed the controls in place. A corporate audit of petty cash (outside the scope of this audit) has been completed and appropriate recommendations made within that report.
- 6.8.3 Receipts were provided to support the petty cash payments and the balance of £163.71 was repaid to the Council on 8th October 2009.
- 6.8.4 A payment request form requesting a cheque for £1,000 made payable to the Sports Development Officer was authorised by the Leisure Performance Officer. Although payable to a member of staff, the funds were obtained to enable him to purchase items detailed within the Contractual Rider for the Sugababes. As above, the initial transaction had been treated as an expense rather than a balance.
- 6.8.5 Receipts were largely provided to support expenditure for the Rider, the exception being £200 paid to security staff for food expenses. To date no evidence has been supplied to support this

payment although it is understood that this issue is being chased by the Events Officer. The unused balance of £84.00 was repaid to the Council on 8th October 2009.

- 6.8.6 The income collected in respect of car parks has been reconciled appropriately and the float promptly repaid. Again the float was treated as an expense not balance.

Recommendation 12 – Priority Medium

The outstanding receipt for £200 should be obtained as soon as possible. Any petty cash and floats required should be authorised by the Head of Financial Management and Audit Services and coded to the Balance Sheet. Once the event has taken place, appropriate reconciliations should take place and any balances repaid to the Council as soon as possible. Financial Management should act as a check and balance in ensuring this takes place.

- 6.8.7 Programmes were sold at the event for £1 on the Saturday and 50p on the Sunday. No controls were put in place to enable reconciliation of calculated sales and actual income. The accuracy of £451.36 cannot be verified. Recommendation 3 also applies here.

SUMMARY OF RECOMMENDATIONS AND ACTION PLANS

No	Recommendation	Priority	Target Date	Implementation Officer	Management Comment
1	In future, attention should be given to clarity of Cabinet Reports. Where a member is seeking to make a decision and exercise the powers of the Cabinet, this should be subject to a delegated report in accordance with the Constitution. This must include reasons for the decision, alternative options (in this case, not to have a high profile act) and interests declared in order that members are able to make a fully informed decision on how to proceed (para 6.1.6).	High	Immediate effect	Corporate Management Group	Recent training across management tiers in the Authority provided by the Corporate Manager for Legal and Democratic Services and the Democratic Services Manager has raised the awareness of what is required by the Constitution. Reports from members of the Cabinet will also comply with guidelines and protocols.
2	The Senior Management are notified in writing that the Communications Manager must be informed prior to communicating with the Press, in order that the parameters are set and accuracy of information verified. (para 6.3.6)	High	Implemented	Corporate Management Group	The establishment of the Corporate Communication Unit and the protocols that have been established should ensure process in followed in future.

No	Recommendation	Priority	Target Date	Implementation Officer	Management Comment
3	<p>The internal controls which apply to tickets and programme sales should equally apply to alternative means being used to govern entry which include:-</p> <p>i) ensuring that individuals issuing tickets sign for the total number they receive (including serial numbers where applicable)(<i>in this case wristbands</i>).</p> <p>ii) are issued with instructions to return all stubs and unsold tickets to the Supervising Officer at the end of the event (<i>in this case, attendance lists plus wristbands not issued</i>)</p> <p>iii) a reconciliation be completed accurately and promptly at the end of the Show. Any shortfalls should be notified to management and Internal Audit immediately as required under Financial Regulation D28. (para 6.4.8)</p>	Medium	Immediate effect/ next major event	Leisure and Lifestyles Manager	In relation to each of the 3 elements of this recommendation it will be ensured that for all future events where tickets are used there will be a comprehensive recording of allocations and Financial Regulations will be compiled with.
4	Where information is supplied under a Freedom of Information Request, independent verification of the response to the source data is undertaken prior to issue. The level of checking should be dependent on risk (para 6.4.11) .	Medium	Immediate effect	Corporate Manager – Legal & Democratic Services	Considerable effort has since been put into ensuring the data provided in relation to the FOI enquiries is correct and within legal parameters. Further contact will be made following Audit Committee.

No	Recommendation	Priority	Target Date	Implementation Officer	Management Comment
5	Future Event Team meetings be minuted, clearly identifying changes in proposed ticket allocation and costs. When dealing with major events, copies of the minutes be circulated to senior management (6.4.13)	Medium	Immediate effect/ next major event	Leisure and Lifestyles Manager/ Events Officer	Agreed.
6	The Leisure Strategy Unit should complete an insurance claim form as soon as possible and submit this to the Insurance Officer in order to reclaim costs incurred (para 6.6.4)	High	31 st January 2010 (In process)	Leisure and Lifestyles Manager/Events Officer	In process.
7	The Leisure Strategy Unit should ensure that where equipment is hired appropriate controls are put in place governing its issue and return (para 6.6.4)	Medium	Immediate effect/ next event	Leisure and Lifestyles Manager/Events Officer	In future a fully managed inventory of such items will be maintained and managed by a named member dealing with the event.
8	The Leisure Strategy Unit should ensure that a full inventory is in place for Ashfield Show items and that appropriate security measures are in place (para 6.6.5)	Medium	April 2010	Leisure and Lifestyles Manager/Events Officer	Noted. See response to recommendation no.7
9	Measures should be taken immediately to obtain the sponsorship due. In future, sponsorship should be agreed in writing with the party concerned and payment received prior to the event taking place (para 6.6.8).	High	Implemented/ next major event.	Leisure and Lifestyles Manager	As noted in the report, the original negotiations for the Tesco contribution were undertaken personally by the Leader. In future all sponsorship should be confirmed in writing prior to the event. It should be emphasised that the subsequent ticketing of the event and attendance limits did have a negative effect on sponsorship income.

No	Recommendation	Priority	Target Date	Implementation Officer	Management Comment
10	If the Events Officer's duties are to continue to monitor expenditure, management should arrange access and ledger training (para 6.7.8).	Medium	1) 31 st January 2010 2) April 2010 – September 2010	Leisure and Lifestyles Manager	1) Interim training and access will be arranged direct with Financial Management. 2) The appropriate corporate training course is not available until next financial year. NB. The Events Officer is now a member of the Corporate Communications Unit and the manager of that team will ensure the appropriate training is undertaken.
11	Non-compliance with Financial Regulations and Contract Procedure Rules is a serious matter and senior management need to consider what further can be done to ensure these are upheld in the future (para 6.7.9).	High	Immediate effect	Corporate Management Group	Issues regarding contract procedure have now been examined and a more robust process will be implemented prior to any future event of this kind. Further training will be provided for all staff engaged in procurement. Arrangements for future events which are of a type/scope which make them subject to Contract Procedure Rules / Financial Regulations will include checks for compliance.
12	The outstanding receipt for £200 should be obtained as soon as possible. Any petty cash and floats required should be authorised by the Head of Financial Management and Audit Services and coded to the Balance Sheet. Once the event has taken place, appropriate reconciliations should take place and any balances repaid to the Council as soon as possible. Financial Management should act as a check and balance in ensuring this takes place.	High	Implemented	Leisure and Lifestyles Manager	The L&LM is now an official petty cash holder as agreed by the Head of Financial Management and Audit services.

GLOSSARY OF TERMS

Level of Assurance regarding the area under review.

Level of Assurance	Definition
Full Assurance	There is a sound system on control designed to achieve the system objectives, and the controls are being consistently applied.
Substantial Assurance	A sufficient framework of key controls exists that are likely to result in objectives being achieved but the overall framework could be stronger.
Limited Assurance	Risk exists of objectives not being achieved due to the absence of a number of key controls in the system.
Nil Assurance	Control is generally weak, and / or significant non-compliance with basic controls leaves the system open to significant error or abuse or failure to meet objectives.

Basis of priority for recommendations

Priority	Definition
High	Necessary due to statutory obligation, legal requirement, Council policy or significant risk of loss or damage to Council assets, information or reputation. Immediate action required – should be pursued immediately.
Medium	Could cause limited loss of assets or information or adverse publicity or embarrassment. Necessary for sound internal control and confidence in the system to exist. Important issue – should be pursued ideally within the next 3 months.
Low	Current procedure is not best practice and could lead to minor inefficiencies. Action should be taken over next 12 months.



ASHFIELD DISTRICT COUNCIL

ADDENDUM TO AGENDA AND SUMMONS

Meeting: **CABINET**

Date: **THURSDAY, 30TH APRIL, 2009**

Please find attached the following papers:

AGENDA ITEM 14 – URGENT ITEM

ASHFIELD SHOW – CONTINGENCY FUNDING ARRANGEMENTS

Pursuant to the provisions of Section 100B(4)(b) of the Local Government Act 1972, the Chairman has agreed to exercise his discretion to allow consideration of the attached report as an urgent item in order to put resources in place should there be a need to increase/expand arrangements for licensing, health and safety and security. If the report was submitted to the next scheduled Cabinet meeting this could impact detrimentally on the Council's capacity to meet its statutory obligations in regard to the Show.

IMPORTANT: This addendum and the accompanying papers should be inserted in your agenda at the appropriate page.

AGENDA ITEM: 14	TO: CABINET
DATE: 30TH APRIL, 2009	OFFICER/PORTFOLIO HOLDER CONTRIBUTING: INTERIM CHIEF EXECUTIVE
KEY DECISION: YES	SUBJECT TO CALL-IN: YES
TITLE:	ASHFIELD SHOW – CONTINGENCY FUNDING ARRANGEMENTS

A. SUMMARY OF THE REPORT

The report outlines the requirement to put resources in place should there be a need to increase/expand arrangements for licensing, health and safety and security.

B. APPRAISAL

- i) Finance - Under Financial Regulation B4, the Cabinet can reallocate funds, subject to a limit of £50,000 on any one budget head. This reallocation would be from the general contingency budget.
- ii) Human Resources - It is sensible to have a contingency budget to cover any additional salary costs associated with meeting health and safety and other obligations associated with the Show.
- iii) Legal - The recommendation will ensure compliance with licensing and health and safety requirements and as such is supported.
- iv) Asset Management - No comment.
- v) Employees (Unison/ GMB) - To follow if applicable.

C. PORTFOLIO HOLDER/OFFICER RECOMMENDATION(S)

Cabinet is recommended to approve a contingency sum of £48,000 to be called on as necessary to ensure that arrangements for the Ashfield Show satisfy licensing and health and safety requirements.

D. REASON(S) FOR RECOMMENDATION(S)

The initial review of arrangements for the Ashfield Show are suggesting increased interest from both the local business community and the residents of the district.

E. ALTERNATIVE OPTION(S)

There is no alternative option as statutory and contractual requirements have to be met.

F. LINK TO CORPORATE PLAN AND SPECIFIC OBJECTIVE(S)

Giving people and communities aspiration, pride, respect.

- Increased civic pride and sense of place.
- Enhancing the Ashfield Show to continue as the premier annual event.

G. STATUTORY AND POLICY IMPLICATIONS

This report has been compiled taking full account of crime and disorder, environment, finance and human resource requirements. Where such implications are material, they have been included in the text of the report.

H. EQUAL OPPORTUNITIES CONSIDERATIONS

There are no specific equal opportunities requirements to consider.

ASHFIELD SHOW – CONTINGENCY FUNDING ARRANGEMENTS

1.0 Background

- 1.1** As the Cabinet is aware, a decision has been taken to extend the Ashfield Show to a two day format which in effect is a return to the arrangements which were in place up to a few years ago. At the Special Meeting of the Council on 2nd April, 2009, the budget for the Ashfield Show was approved.
- 1.2** The team within the Community and Economic Promotion Division is reviewing the position in relation to the Show's delivery on a regular basis including completing negotiations with agents over those artists scheduled to appear at the evening concert.
- 1.3** Although there are no definite indicators, it appears from enquiries on private sector activities and sponsorship to date, that significant interest is being generated particularly for the Saturday, i.e. 8th August, 2009. There has also been considerable local media interest in the possible line-up for the evening concert, however as yet this cannot be revealed as final negotiations have not been completed.
- 1.4** Licensing arrangements for the Show assume that the expected attendance will not exceed 15,000. It is now believed that for at least the Saturday evening concert and fireworks display the crowd may be significantly greater than 15,000. Accordingly it will be necessary to ensure that the licence is appropriate to the event. There is an additional cost of £7,000 associated with the licence. Although

the increased payment is a financial transfer within the Authority, provision needs to be made to meet the cost.

1.5 Should the estimated size of the audience for the concert be greater than 15,000 then there are significant additional issues in terms of health and safety and security for the general public, employees, private sector and voluntary sector representatives and artists. At present, the extent of any additional facilities signage and security cannot be confirmed and it is therefore not possible to estimate the cost. As with the issue of licensing, the Authority needs to put in place arrangements to meet the costs.

2.0 Proposed Financial Provision and Related Actions

2.1 There have been occasions in the past, when due to either serious inclement weather and at one Show, an unexpected upsurge in the popularity of a headline act, action was taken to upgrade health and safety arrangements. On those occasions the costs were built into the final account for the Show which naturally showed an overspend. It is considered that for management purposes it would be more appropriate to have contingency arrangements in place.

2.2 Financial Regulations within the Council's Constitution allow monies to be vired from budgets in support of other activities and it would be appropriate to utilise funding earmarked for promotions and/or health and safety if additional signage and security are required. The use of these budgets would reduce any call on an approved contingency sum.

2.3 Clearly larger attendance figures relating to a higher profile headline act and improved support roster for the main stage should provide stimulus for attracting greater commercial sponsorship over and above what has been secured to date. Although Cabinet is being requested to underwrite additional costs through the provision of contingency funding, this could in practice be offset on the final net costs for the Ashfield Show by increased sponsorship income.

3.0 Recommendation

3.1 It is recommended that the Cabinet approves a contingency sum of £48,000 for the Ashfield Show to be called on as necessary to ensure compliance with licensing and health and safety requirements.

2,000 allocations

1. Artists

Big Top 120 (Ashfield residents)

Main stage 70 (None residents)

Pop Divas 450 (Ashfield residents: 270 none residents: 180)

Dance arena 60 (None residents)

2. Production

60 (None residents)

4. ADC working employees

(Including corporate marquee, grounds maintenance, events team, stewards)

200 (None Residents: 50, Ashfield Residents: 150)

4. Traders

300 total (None residents: 240, Ashfield residents: 60)

5. Security (Shoe sec)

160 (None Ashfield residents)

6. Sponsors

25 total (Ashfield Residents)

7. Fair

150 (None Ashfield residents)

8. Local Residents

(Given due to the inconvenience caused)

170 (Ashfield residents)

9. Cllr members

80 (Ashfield residents)

10. ADC Employees (1 ticket each)

70 (40 none residents 30 Ashfield residents)

Ashfield Residents: 905.

None Ashfield Residents: 1,010.

Total allocated: 1, 915. Unallocated contingency: 85.

ASHFIELD SHOW SUMMARY OF INCOME AND EXPENDITURE**POSITION AS AT 20TH OCTOBER 2009**

<u>Code</u>	<u>Description</u>	<u>Actual</u>	<u>Commitment</u>	<u>Budget</u>	<u>Variance</u>	<u>Reference</u>
<u>EXPENDITURE</u>						
A100	Wages - General	4,414.01	0	12,000	7,585.99	Exp1
A100001	Overtime	22.87	0	0	-22.87	Exp1
A100002	National Insurance	70.17	0	0	-70.17	Exp1
A100004	Agency Staff	227.26	0	0	-227.26	Exp1
A200	Salaries - General	12,737.55	0	0	-12,737.55	Exp1
A200005	Subsistence	5	0	0	-5.00	Exp1
B001002	Electrical Repairs	0	0	3,000	3,000.00	Exp2
B003003	Grounds Maintenance	11,909.62	0	7,670	-4,239.62	Exp3
B202	Rent of land	500	0	500	0.00	Exp4
B801	Property Insurance	8,925.00	0	0	-8,925.00	Exp5
C051	Fuel	1,869.70	0	0	-1,869.70	Exp6
C201	Hire of vehicles	2,982.00	0	800	-2,182.00	Exp7
C202	Hire of plant	4.96	0	3,000	2,995.04	Exp8
C580	Transport insurance	0	0	10	10.00	Exp9
D001	Purchase	256.62	0	300	43.38	Exp10
D001001	Equipment Purchase	4,642.52	0	110	-4,532.52	Exp11
D001004	Materials Purchase	635.57	0	0	-635.57	Exp12
D001007	First Aid Equipment Purchase	4,830.00	0	3,200	-1,630.00	Exp13
D001008	Clothing & Uniforms Purchase	0	0	610	610.00	Exp14
D003001	Skip Hire	110	0	0	-110.00	Exp15
D003003	Hire of Equipment	131,441.11	0	62,750	-68,691.11	Exp16
D103	Printing & stationery	3,293.93	0	3000	-293.93	Exp17
D200003	Security Services	61,784.50	0	12,000	-49,784.50	Exp18
D200008	Payments to Contractors External	9,111.00	0	0	-9,111.00	Exp19
D200009	Payments to Contractors Internal	1,257.95	0	800	-457.95	Exp20
D200013	Prizes	1,340.58	0	1,850	509.42	Exp21
D200014	Licences	11,640.31	0	8,330	-3,310.31	Exp22
D200015	Advertising	4,681.00	0	10,250	5,569.00	Exp23
D201010	Professional Services	4,664.25	0	3500	-1,164.25	Exp24
D201016	Artiste Payments	71,938.25	0	79,800	7,861.75	Exp25
D202001	Liabilities Insurance	0	0	60	60.00	Exp26
D400	Internal Expenses	0	0	20	20.00	Exp27
D400001	Hospitality	2,176.16	0	2,250	73.84	Exp28
D400002	Refreshments	3,573.66	0	0	-3,573.66	Exp29
G509	Legal Services	249.97	0	0	-249.97	Exp30
G516	Planning Policy & Projects	0	0	470	470.00	Exp31
Total Expenditure		361,295.52	0.00	216,280.00	-145,015.52	
<u>INCOME</u>						
J102002	Sponsorship	-5,000.00	0	-4,950	50.00	Inc1
J201	Sales	-5,211.36	0	-10,200	-4,988.64	Inc2
J202	Fees & Charges	-14,010.00	0	-14,000	10.00	Inc3
J203009	Fairs & Circuses	-2,700.00	0	-3,000	-300.00	Inc4
Total income		-26,921.36	0.00	-32,150.00	-5,228.64	
Net Expenditure		334,374.16	0.00	184,130.00	-150,244.16	

ASHFIELD SHOW TRANSACTIONS

EXPENDITURE

<u>Value</u>	<u>Payee</u>	<u>Description</u>	<u>APPENDIX D (I)</u>
<u>Employee Costs</u>			
A100-A20005 - Employee Costs			Exp1
		These relate to direct costs incurred in manning the show. They do not include staff representing their Division in the Big Top. They do not include any management costs which are met from the Strategic Leisure Unit budget	
<u>£17,476.86</u>	Various staff		
 <u>Premises Costs</u>			
B003003 - Grounds Maintenance			Exp3
£8,074.00	Green Open Space	Litter Picking, Reinstatement of Showground	
£3,835.62	Green Open Space	Grounds Maintenance of Showground	
<u>£11,909.62</u>			
B202 - Rent of Land			Exp4
<u>£500.00</u>	Green Space	Rent of Land	
B801 - Property Insurance			Exp5
<u>£8,925.00</u>	Marsh Ltd	Additional All Risk Insurance	
 <u>Transport Costs</u>			
C051 - Fuel			Exp6
<u>£1,869.70</u>	Fuel Stocks	Monthly fuel recharge	
C201 - Hire of Vehicles			Exp7
£130.00	Maun Motors Self Drive	Luton with Tail lift F556 HRX.	
£52.00	Burnt Tree Vehicles Solutions	Luton with Tail lift NX56RTZ .	
£2,800.00	Drivemebaby	Motorhomes x 3	
<u>£2,982.00</u>			
C202 - Hire of Plant			Exp8
<u>£4.96</u>	Petty cash	Fuel	
 <u>Supplies and Services</u>			
D001 - Purchases			Exp10
£93.08	ESPO	Stationery	
£163.54	Petty cash	DIY Tape, Sun Spray, Timber and Torches'	
<u>£256.62</u>			

ASHFIELD SHOW TRANSACTIONS

EXPENDITURE

<u>Value</u>	<u>Payee</u>	<u>Description</u>	APPENDIX D(ii)
<u>D001001 - Equipment Purchase</u>			Exp11
£65.40	Digital	100 x Lanyard	
£307.97	ID & C ltd	Wrist Bands, Laminated passes etc.	
£544.80	National Bank Radio	Rental of radios for staff	
£1,980.00	Sid Paver and sons ltd	165 sockets for knee high fencing	
£100.00	Event Kitchens	Gas Bottles	
£38.98	Bunting Argi Ltd	Lost keys to hire vehicle	
£220.00	Progress Group	Electrical cable hire	
£11.76	ESPO	Torch bulb	
£912.00	Ashtead plant hire co	Overnight damage to Tower Light	
£156.89	A1 mobile Ltd	Charge for puncture for 4x4 gator hired	
£30.03	Lamats	Money cash bags	
£126.49	Buy Brand Tools	Road Measuring Wheel	
£4.95	Healthstore	Throat Coat Tea	
£143.25	Nisbets plc	Kitchen Equipment	
<u>£4,642.52</u>			
<u>D001004 - Materials Purchase</u>			Exp12
£139.84	<i>Individual - Demonstrator</i>	3 x Herb Demonstrations	
£495.73	Progress Group	Failed to return 1x 25m 3 phase cabling	
<u>£635.57</u>			
<u>D001007 - First Aid Equipment Purchase</u>			Exp13
<u>£4,830.00</u>	Show Med	First Aid Provision for Show	
<u>D003001 - Skip Hire</u>			Exp15
<u>£110.00</u>	Internal works order	Skips	

ASHFIELD SHOW TRANSACTIONS

EXPENDITURE

<u>Value</u>	<u>Payee</u>	<u>Description</u>
<u>D003003 - Hire of Equipment</u>		
£2,300.00	Serious Stages Ltd	Hire of stage 25%
£5,750.00	Serious Stages Ltd	Hire of stage 50%
£3,450.00	Serious Stages Ltd	Hire of stage 25%
£337.50	Show Hire Ltd	Control Tower
£950.00	Dance4 Ltd	Stamping Ground at Ashfield Show
£2,400.00	Cabin Centre Ltd	2 portacabins and one welfare unit
£68.99	Safety Shop	Ear Defenders + delivery
£8,147.50	Location Audio	Sound Equipment
£9,477.00	Florida Marquees Ltd	Marquees
£1,110.00	Florida Marquees Ltd	6ft. trestle tables
£402.50	Florida Marquees Ltd	Samsonite chairs
£65.00	Florida Marquees Ltd	Patio tables
£140.00	Florida Marquees Ltd	White chairs
£578.00	Florida Marquees Ltd	Delivery/Collection
£12,000.00	Lightmedia Display Ltd	Screens for Ashfield Show
£717.50	National Radio Bank	Motorola Radios and clips
£2,323.00	Acre Jean Ltd	2 x bespoke PA Scrimms
£6,690.00	Wolf Event Services Ltd	Lighting package
£5,038.55	Graham Hitchcock Electrical	Electrical services on site
£600.00	Notts & Derby Traction	Shuttle buses for overflow car park
£300.00	Notts & Derby Traction	Shuttle buses from staff parking
£750.00	Tubitt Scaffolding Ltd	Tower Scaffold
£1,043.00	Sunbaba Systems Ltd	Blast Back Drop for Stage
£2,340.00	Tubitt Scaffolding Ltd	Overhead gantry scaffolding
£7,875.00	The Automobile Association Ltd	Traffic Management Signs
£105.00	Ashtead Plant Hire Co Ltd	Water Bowser Hire
£16,688.00	Eve Trakway Limited	Trackway, Fencing, Stage Barriers
£17,000.00	Eve Trakway Limited	Trackway, Fencing, Stage Barriers
£1,710.72	Eve Trakway Limited	Trackway, Fencing, Stage Barriers
£2,129.40	Eve Trakway Limited	Trackway, Fencing, Stage Barriers
£2,400.00	Eve Trakway Limited	Trackway, Fencing, Stage Barriers
£101.50	Eve Trakway Limited	Trackway, Fencing, Stage Barriers
£2,528.75	Eve Trakway Limited	Trackway, Fencing, Stage Barriers
£3,216.00	Eve Trakway Limited	Trackway, Fencing, Stage Barriers
£266.00	Ashtead Plant Hire Co Ltd	Hire of Bowser
£42.50	Ashtead Plant Hire Co Ltd	Van to tow Bowser
£2,495.00	Ashtead Plant Hire Co Ltd	Hire of 14 Tower lights
£701.25	Ashtead Plant Hire Co Ltd	Hire of 14 Tower lights
£960.00	Chubb Fire Limited	Fire extinguisher hire
£1,827.95	ID&C Ltd	Wristbands
£3,250.00	Roustabout Ltd	Big Top Marquee
£1,220.00	Squarewheels On Location Ltd	2 days winnebago hire @ £400
£962.50	Events kitchen	Hire charge for Events Kitchens.
-£1,017.00		Security Deposit Refund
<u>£131,441.11</u>		

APPENDIX D(iii)

Exp16

ASHFIELD SHOW TRANSACTIONS

EXPENDITURE

<u>Value</u>	<u>Payee</u>	<u>Description</u>	APPENDIX D(iv)
<u>D103 - Printing & Stationery</u>			Exp17
£163.35	Phase Print Limited	Car Park Tickets	
£73.07	Phase Print Limited	Car Park Tickets	
£59.55	ESPO	Velcro Display Hooks	
£21.62	ESPO	Banqueting roll	
£2.70	ESPO	Clipboards	
£6.64	ESPO	Plastic Rulers	
£2,967.00	Big Spark Publishing Limited	Ashfield Show magazine	
<u>£3,293.93</u>			
<u>D200003 - Security Services</u>			Exp18
£1,938.00	Security Dog Units (UK) Limited	Mobile CCTV plus Operators	
£352.80	Showsec International Ltd	Static Guarding in SIA	
£7,656.75	The Wayahead Group Ltd	Cost of See Ticket Transactions	
£25,360.55	Showsec International Ltd	Security - ensuring only those with tickets were on site	
£8,115.00	Showsec International Ltd	Security - residents parking	
£12,051.00	Major Events Security Services	Responsible for public order	
£5,930.40	Nottinghamshire Police	Police Assistance	
£380.00	Kings Armoured Security Services Li	Cash collection	
<u>£61,784.50</u>			
<u>D200008 - Payments to Contractors External</u>			Exp19
£3,162.00	Werccrew	Labour to set up event	
£5,680.50	Buntings (Agri) Ltd	Hire of Equipment	
£108.00	Werccrew	1 person to take down show	
£160.50	ICS Waste Management	Waste recycling collection	
<u>£9,111.00</u>			
<u>D200009 - Payments to Contractors Internal</u>			Exp20
£1,000.00	Ashfield District Council	Rider Expenses	
-£998.05	Miscellaneous Petty cash	Re-coding of expenses	
£300.00	Individual - photographer	Photographer	
£956.00	Nottinghamshire County Council	Advertising and admin of temporary traffic order	
<u>£1,257.95</u>			
<u>D200013 - Prizes</u>			Exp21
£1,326.00	Ashfield District Council	Prize money for Horticultural Show	
£140.00	Ashfield District Council	Charity stall cash prizes	
£16.58	Showstoppers Ltd	Rosettes and trophies	
-£142.00	Ashfield District Council	Returned cash from non claimed prizes	
<u>£1,340.58</u>			
<u>D200014 - Licences</u>			Exp22
£77.45	Johnston Publishing	Licensing variation public notice	
£8,100.00	ADC	Original Licence fee	
£3,439.86	Performing Rights Society Ltd	Performing Rights fees for show	
£23.00	Ashfield District Council	Licensing	
<u>£11,640.31</u>			

ASHFIELD SHOW TRANSACTIONS

EXPENDITURE

<u>Value</u>	<u>Payee</u>	<u>Description</u>	APPENDIX D (v)
<u>D200015 - Advertising</u>			Exp23
£175.00	Graphic Results Ltd	Ashfield Show Logo - Branding	
£200.00	Phase Print Limited Mansfield & Ashfield Broadcasting	Ashfield Show Artwork only - Logo creative design	
£999.80	Company Ltd	Airtime - 3/8 to 17/8	
£653.53	Phase Print Limited	Flyers and posters	
£992.67	Johnston Publishing	Mansfield/ Ashfield. Alfreton Chad, Mansfield Today, Dispatch	
£600.00	<i>Individual - Photographer</i>	<i>Photographer</i>	
£700.00	WebCatch	Design and build Ashfield Show web-site	
£280.00	WebCatch	7 hours of changes to website	
£80.00	WebCatch	Changes to website	
<u>£4,681.00</u>			
<u>D201010 - Professional Services</u>			Exp24
£569.25	Nottinghamshire County Council	Footpath Closure	
£975.00	Cash & Traffic Management	Traffic Co-ordinator Assistant	
£1,000.00	Cash & Traffic Management	Traffic Plan	
£170.00	Cash & Traffic Management	Meetings	
£1,950.00	Cash & Traffic Management	Traffic Management	
<u>£4,664.25</u>			
<u>D201016 - Artiste Payments</u>			Exp25
£3,500.00	Aries Entertainment	Ruth Lorenzo (X Factor)	
£2,845.00	Aries Entertainment	ZU2 & Noasis	
£700.00	Wildlife Displays	Wildlife Displays	
£385.00	Peter Leadbeater	Chainsaw Carver	
£2,110.25	Cyberstein Rob	Titan Robotic Characters	
£2,415.00	C & C Events	Xtreme Trials	
£2,100.00	James Butler	Stallions of Substance	
£1,095.00	Essex Dog Display	Essex Dog Display Team	
£1,995.00	Peter Johnson Entertainments Ltd	Vander Brothers wheel of death	
£3,910.00	G Fisher	It's a Knockout	
£595.00	Peter Johnson Entertainments Ltd	Ridgeside Falconry	
£160.00	Miss A D Boyle	Dance Performer	
£2,000.00	Celebration Displays Limited	Firework Display	
£80.00	Bruno Camacho	Dance Performer	
£250.00	Bluejaks	Performer	
£35.00	Mrs M Lowe	Judge Horticultural events	
£250.00	Karen Gilmore	Performer 'Swansong'	
£325.00	Rob Foster	Gardeners Question time	
£25.00	Mr Mark Elliot	Judge Horticultural events	
£185.00	Mr John Stirland	Judge Horticultural events	
£800.00	Salsa Direct	Performer - Coco Express	
£78.00	Starscreen	Performer	
£100.00	Rebecca Dawson	Performing with 'We are Friends'	
£1,050.00	Tim Rogers	Country Music Show	
£3,400.00	Graham Fisher	Its a Knockout. Paid twice but repaid	
-£3,400.00	G Fisher	See earlier transaction	
£950.00	Dance4 Ltd	Stamping Ground	
£42,000.00	Aries Entertainment	Sugababes	
£2,000.00	Aries Entertainment	Sugababes	
<u>£71,938.25</u>			

ASHFIELD SHOW TRANSACTIONS

EXPENDITURE

<u>Value</u>	<u>Payee</u>	<u>Description</u>	APPENDIX D (vi)
<u>D400001 - Hospitality</u>			Exp 28
£62.00	SLM	Meeting Room hire at Festival Hall	
£722.00	Travel Lodge	Accommodation at Travel Lodge for Performers	
£363.00	Travel Lodge	Accommodation at Travel Lodge for Events Officer	
£1,029.16		Petty Cash - Rider expenses	
<u>£2,176.16</u>			
 <u>D400002 - Refreshments</u>			Exp29
£18.00	Canteen	Canteen June 09 drinks	
£48.00	Canteen	Canteen July 09 sup covers	
£3,465.66	Canteen	Food & Drink for Ashfield Show	
£42.00	Canteen	Canteen sept 09 drinks	
<u>£3,573.66</u>			
 <u>G509 - Legal Services</u>			Exp30
<u>£249.97</u>	Legal	Legal services June 2009	
 <u>INCOME</u>			
<u>J102002 - Sponsorship</u>			Inc1
<u>-£5,000.00</u>	Tesco Stores Ltd	Sponsorship	
<u>J201 - Sales</u>			Inc2
1,000.00	Black Diamond Explorers Scout Unit	Car park help	
600.00	Individual - Car Park help	Car park help	
-3,400.00	Relish the thought		
-2,960.00	Sales	Car park	
-451.36	Sales	Programme sales	
<u>-5,211.36</u>			
<u>J202 - Fees & Charges</u>			Inc3
<u>-£14,010.00</u>	Various	Payments from traders	
<u>J203009 - Fairs & Circuses</u>			Inc4
<u>-£2,700.00</u>	Various	Licence fee for funfair as Show	