

CROWBOROUGH TOWN COUNCIL

To all Members of the **FINANCE and GENERAL PURPOSES** Committee (with copies to all other Members for information).

You are summoned to attend a meeting of the **FINANCE and GENERAL PURPOSES** Committee to be held at the Council Offices, Pine Grove, Crowborough on **Tuesday 29th June 2021** at 7.30 pm when it is proposed to transact the following business:

Caroline Miles, Town Clerk
23rd June 2021

MEETINGS OF THE COUNCIL ARE OPEN TO THE PUBLIC.

Questions from members of the public (15 minutes maximum)

IN VIEW OF THE CONFIDENTIAL NATURE OF THE DISCUSSION OF SOME ITEMS ON THIS AGENDA, THE PRESS AND PUBLIC MAY BE EXCLUDED UNDER THE PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960

1. APOLOGIES

2. DECLARATIONS OF INTEREST

3. MINUTES

3.1 To **adopt** the minutes of 4th May and 5th May 2021 as true records of the meetings

4. REVIEW OF F & G P POLICIES

4.1 To review the following policies and agree any action/changes

Recording of Public Meetings

Document Retention

CIL Spending

Fixed Asset

5. FINANCIAL MATTERS

5.1 To **note** the Finance Report and supporting appendices and **agree** any action

5.2 To **review** current Accountancy package

5.3 To **note** the change of interest rate to 95 day notice account and **agree** transfer of funds

5.4 To **review** current waste contracts

5.5 To **discuss** current bank signatories and procedures

5.6 To **note** energy contract renewal

5.7 To **note** the **Confidential** Aged Debtor Report

6. URGENT MATTERS AT THE DISCRETION OF THE CHAIRMAN FOR NOTING AND/OR INCLUSION ON A FUTURE AGENDA

COMMUNITY INFRASTRUCTURE LEVY (CIL) SPENDING POLICY

1. Introduction

1.1 The Community Infrastructure Levy (CIL) is a charge which can be levied by local authorities on new development in their area. It allows local authorities to collect money from developments to assist with the delivery of infrastructure that is required to support development in and around the district.

Developers pay this levy to the Charging Authority (Wealden District Council) who pass 15% of CIL receipts to the Town Council. This needs to be spent on locally determined infrastructure in areas where development takes place and is known as the 'meaningful proportion'. This amount rises to 25% should the Council have an adopted Neighbourhood Plan in place.

1.2 Wealden District Council (WDC) adopted its CIL Charging Schedule on 1st November 2015 and begun implementing CIL on 1st April 2016. From this date most new development has been liable to pay CIL.

1.3 The amount of CIL payable is determined by the Gross Internal Area (GIA) of the development and the applicable CIL rate(s).

1.4 There is also the ability to offset existing floorspace on change of use and demolition of existing buildings, subject to meeting certain criteria.

1.5 The CIL is collected from development in order to pay for the infrastructure that is, or will be, needed to support new development across the District.

1.6 The CIL does not replace previous s.106 contributions which are still used to cover on site infrastructure and affordable housing.

1.7 However changes in s.106 legislation mean that many infrastructure needs previously covered by s.106 could now be funded by CIL.

2. How CIL is calculated and paid

2.1 The WDC CIL rates are set out in the ~~CIL Charging Schedule 2015~~, and sets out the charge per square metre that will apply to each category of new development where new floorspace is being created.

2.2 In certain circumstances CIL may also be charged where planning permission is granted to change the use of existing floorspace.

2.3 The standard charge of £0 per sq. m will apply to all new floorspace created unless a different rate is set out in the charging schedule.

~~2.4 The CIL Demand Notice (the invoice) is issued on commencement of development. The amount of time given for payment to be paid and the provision of payment by instalments are dependent on the chargeable amount and can be further categorised where phasing has been permitted.~~

~~3. The Town/Parish Council 'Meaningful Proportion'~~

~~3.1 Under the requirements of the Community Infrastructure Levy Regulations 2010 (as amended) 15% of the CIL collected as a result of development in a given parish area will be passed to the relevant Town/Parish Council – this is more commonly known as the 'meaningful proportion'.~~

~~3.2 Payments will be capped to £100 per council tax dwelling per year, for example, a Town/Parish with 500 dwellings cannot receive more than £50,000 of CIL receipts per year.~~

~~3.3 In areas with no Town/Parish Council, the 15% of CIL must be used by the charging authority to support the development of the relevant area. In areas with an adopted Neighbourhood Development Plan, the amount passed to the Town/Parish Council will be 25% with no cap.~~

~~3.4 The CIL Regulations 2010 (as amended) require the 'meaningful proportion' to be used to support the development of the local area by funding:~~

- ~~• The provision, improvement, replacement, operation or maintenance of infrastructure; or~~
- ~~• Anything else that is concerned with addressing the demands that development places on an area~~

~~3.5 This provides Town/Parish Councils with a much more flexible approach for spending their CIL receipts in comparison to the District Council. Such wider spending powers for the Town/Parish Council allow the local community to decide what they need to help mitigate the impacts of development in their area.~~

~~1. How the 'Meaningful Proportion' can be spent~~

2. Spending of CIL funds (The Meaningful Proportion)

2.1 The Town Council must use CIL money to support the development of the local council's area, by funding the provision, improvement, replacement, operation or maintenance of infrastructure or anything else that is concerned with addressing the demands that development places on an area.

~~2.2 The 'Meaningful Proportion' may be spent on a local project, or the Town/Parish Council may decide to contribute their proportion of the funding to the more strategic projects which are being supported by the District Council.~~

2.2 Any spend of CIL funding must fit within the usual powers of the Town/Parish Council and their powers of competence.

2.3 Where the infrastructure to be supported is not permissible due to the responsibilities of the Town/Parish Council then this may still happen by agreeing for the money to remain/be passed back to the District Council for them to have spent in accordance with the wishes of the local community.

2.4 Decisions on the expenditure of the 'meaningful proportion' funds are at the Town/Parish Council's discretion, provided that it is in accordance with the CIL regulations. All requests for use of CIL funds from committees are subject to confirmation by Full Council.

2.5 ~~If a Town/Parish Council has failed to~~ **The Town Council** ~~must~~ spend CIL funds transferred to them within a period of 5 years from the date of initial receipt. ~~or has not applied the funds in accordance with the regulations, then the District Council can serve a notice on the Town/Parish Council requiring it to repay some or all of the receipts that had been transferred to them.~~

3. Reporting

~~3.1 The District Council will normally make payment in respect of CIL it receives from 1 April to 30 September to the Town/Parish Council by 28 October of that financial year, and pay the CIL received from 1 October to 31 March by 28 April of the following financial year.~~

3.1 The Town Council must submit a report to Wealden District Council setting out the following no later than the 31st December each year following the reported year:

3.1.1 Total CIL receipts for the reported year

3.1.2 Total expenditure for the reported year

3.1.3 A summary of what the CIL was spent on

3.1.4 Details of any notices received from Wealden District Council in relation to unspent CIL or CIL spent outside the scope of the regulations

3.1.5 The total amount of CIL receipts retained at the end of the reported year from that year and previous years.

~~3.2 To ensure transparency, Town/Parish Councils~~ **The Town Council** ~~must publish each year (the financial year) their:~~ **must publish on the Council website the following no later than the 31st December each year following the reported year:**

3.1.6 Total CIL receipts for the reported year

3.1.7 Total expenditure for the reported year

3.1.8 A summary of what the CIL was spent on

3.1.9 Details of any notices received from Wealden District Council in relation to unspent CIL or CIL spent outside the scope of the regulations

3.1.10 The total amount of CIL receipts retained at the end of the reported year from that year and previous years

~~5.3 Reports can be combined with other reports already produced by Town/Parish Councils and should be placed on their website and a copy of the report should be sent to the District Council by no later than 31st December following the reported year (the financial year).~~

DOCUMENT RETENTION SCHEME POLICY

1. Introduction

- 1.1 The council recognises the need to retain documentation for audit purposes, staff management, tax liabilities and the eventuality of legal disputes and proceedings.
- 1.2 In agreeing a document retention scheme, the council has addressed these needs, and taken into account its obligations under the Local Government Act 1972, the Audit Commission Act 1998, the Public Records Act 1958, the Data Protection Act 1998, the Employers' Liability (Compulsory Insurance) Regulations 1998, the Limitation Act 1980, the Employment Rights Act 1996, the Local Authorities Cemeteries Order 1977, the Local Government (Records) Act 1962, the Freedom of Information Act 2000 and the Lord Chancellor's Code of Practice on the Management of Records Code 2002.

2. Retention of documents for legal purposes

- 2.1 Most legal proceedings are governed by the Limitation Act 1980. The 1980 Act provides that legal claims may not be commenced after a specified period. The specified period varies, depending on the type of claim in question. The table below sets out the limitation periods for the different categories of claim.

Category	Limitation Period
Negligence (and other torts)	6 years
Defamation	1 year
Contract	6 years
Leases	12 years
Sums recoverable by statute	6 years
Personal Injury	3 years
To recover land	12 years
Rent	6 years
Breach of trust	None

- 2.2 Some types of legal proceedings may fall into two or more categories. In these circumstances, the documentation should be kept for the longest of the differing limitation periods.
- 2.3 As there is no limitation period in respect of trusts, the council will never destroy trust deeds and schemes and other similar documentation.
- 2.4 Some limitation periods can be extended. Examples include:
- where individuals first become aware of damage caused at a later date (e.g. in the case of personal injury);
 - where damage is latent (e.g. to a building);
 - where a person suffers from a mental incapacity;
 - where there has been a mistake or where one party has defrauded another or concealed relevant facts.
- 2.5 In such circumstances, the council will weigh up (i) the costs of storing relevant documents and (ii) the risks of:
- claims being made;
 - the value of the claims; and
 - the inability to defend any claims made should relevant documents be destroyed.

3. Document retention schedule

3.1 The council has agreed a minimum document retention schedule, based on the obligations under the previously named acts, codes, orders and regulations.

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
Minute books	Indefinite	Archive
Scale of fees and charges	6 years	Management
Receipt and payments account(s)	Indefinite	Archive
Receipt books of all kinds, including ledgers	6 years	VAT
Bank statements, including savings/deposit accounts	Last completed audit year	Audit
Bank paying-in books	Last completed audit year	Audit
Cheque book stubs	Last completed audit year	Audit
Quotations and tenders	6 years after completion of contract	Limitation Act 1980
Paid invoices	6 years	VAT
Paid cheques	6 years	Limitation Act 1980
VAT records, P60s and P45s	6 years generally, but 20 years for VAT on rents	VAT, Tax
Petty cash, postage and telephone books	6 years	Tax, VAT, Limitation Act 1980
Timesheets	Last completed audit year	Audit
Wages books	12 years	Superannuation
Insurance policies	While valid	Management
Certificates for insurance against liability for employees	40 years from date on which the insurance commenced or was renewed	Employers' Liability (Compulsory Insurance) Regulations 1998, Management
Investments	Indefinite	Audit, Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members allowances register	6 years	Tax, Limitation Act 1980
Correspondence and emails	1 year	Limitation Act 1980
Accident book	3 years, or if a child/young adult until that person reaches the age of 21	Reporting of Injuries, Diseases and Dangerous Occurrences Act 2013
Annual accounts and asset registers	Indefinite	Archive
Pension contribution records	6 years	Pensions Act 2014
Personnel records, including SSP and maternity records	6 years	Limitations Act 1980
Asbestos and hazardous materials records	Indefinite	Asbestos Regulations
Job applications	6 years for successful applicants 6 months for unsuccessful applicants	Limitations Act 1980 Management
Previous versions of policies, standing orders, schemes of delegation	3 years	Data Protection Act 1998

For halls, centre, recreation grounds <ul style="list-style-type: none"> • Application for hire • Lettings diaries • Copies of bills to hirers • Record of tickets issued 	6 years	VAT
For allotments <ul style="list-style-type: none"> • Register and plans 	Indefinite	Audit, Management
For burial grounds <ul style="list-style-type: none"> • Register of fees collected • Register of burials • Register of purchased graves • Register/plan of grave spaces • Register of memorials • Application for interment • Application for rights to erect memorials • Disposal certificates • Copy certificates of grant of exclusive right of burial 	Indefinite	Archives, Local Authorities Cemeteries Order 1977
Playground checks	3 Years	Management
Lifting equipment testing	For entirety of equipment life	LOR
H & S checks i.e fire alarm checks/legionella/ fire extinguisher checks	3 years	Management
Documents including tender documents, bids and quotes, contracts, schedules of works, surveyor's reports in relation to the spending of s106 funds.	10 years	WDC Indemnity Agreement

3.2 The need to retain any documents not included in the above schedule should be considered on an individual basis. As a guide, and in the absence of any prevailing act, code, order or regulation to the contrary, documents may be destroyed if they are no longer of use or relevant. If in any doubt, advice should be sought from the Town Clerk.



Fixed Asset Policy

Responsibility: F & GP Committee

Review Cycle: At least every three years, or earlier in the event of legislative changes

<u>Date of Adoption / Renewal</u>	<u>Resolution Number</u>
3 July 2018	8463

FIXED ASSET POLICY

1. Introduction

- 1.1 Local Councils must maintain an asset register to ensure fixed assets are appropriately safeguarded. This includes items of a capital nature where values tend to be high and which have a useful life of more than one year.

2. Scope of the asset register

- 2.1 In order to ensure transparency and reasonableness, the following items are included in the Council's asset register, whether purchased, gifted or otherwise acquired, together with their holding location:
- Land and buildings held freehold or on long term lease in the name of the Council
 - Community assets
 - Assets considered to be portable, attractive or of community significance
- 2.2 The values indicated in the asset register will inform the 'Total Fixed Asset' section of the Annual Return.
- 2.3 The following items fall outside the definition for inclusion and are therefore excluded from the Council's asset register:
- Assets rented or loaned to the Council
 - Assets owned by charitable trusts where the Council is the trustee
 - Items held for resale, i.e. stock
 - Consumable items or items with a useful life of less than a year
 - Cash and short term investments
 - Intangible assets
- 2.4 In accordance with good practice, the Council has set a *de minimus* level of £1,000 below which expenditure will not generally be capitalised. All expenditure above the *de minimus* level will be deemed capital expenditure and added to the fixed asset register.
- 2.5 An annual inspection of the fixed asset register will occur to ensure that all items can be physically verified. Discrepancies between the physical verification process and the register will be investigated promptly by the RFO. Any assets which cannot be located after investigation will be removed from the asset register and recorded in the schedule of disposals. Any new assets identified will be added to the register.
- 2.6 The asset register and schedule of disposals will be reviewed annually by the F & GP Committee and then approved by Full Council.

3. Valuation of assets and the fixed asset register

- 3.1 Once recorded on the fixed asset register, the value of assets must not change from year to year until disposal. Concepts of depreciation and impairment adjustment are not appropriate for Local Councils (Governance and Accountability for Local councils: A Practitioner's Guide (England) 2017).
- 3.2 Assets must be valued by one of the following means based on available information:
- Actual purchase price (where known)
 - Proxy (estimated purchase price) value, where actual purchase price is not known
 - Nominal value of £1. This should be used for assets gifted or transferred to the Council

4. Valuation of assets for insurance purchases

- 4.1 The fixed asset register will be used to inform the insurers of Council assets.
- 4.2 For the purposes of insurance, the value to be used is the replacement value of the item, not the purchase price or market value.
- 4.3 The Council should ensure assets are valued accurately for insurance purposes to avoid under (or over) insuring. Assets should therefore be valued every five years to ensure the appropriate level of insurance is held.

RECORDING OF PUBLIC MEETINGS POLICY

1. Introduction

1.1 The right to record meetings of the council, its committees, sub-committees or joint committees, is permitted under the Openness of Local Government Bodies Regulations 2014. For the purposes of this policy, the term 'recording' refers to ~~filming, audio recording, photographing, broadcasting, social media or transmitting the proceeding of meetings by any other means.~~ any form of audio, visual or electronic recording.

1.2 Personnel Committee meetings remain confidential and may not be recorded or reported on outside the meeting.

1.3 Where the press and public are excluded from a meeting or part of a meeting owing to the confidential nature of the business to be transacted, recording of that meeting or that part of the meeting will not be permitted.

2. Guidance for recording

~~2.1 Anyone wishing to record a meeting should inform the council officer or chairman before the start of the meeting.~~

~~2.2 The recording of any person under the age of 18, or a vulnerable adult, is not permitted unless an adult responsible for them has given permission.~~

~~2.3 Recording of members of the public is not permitted unless they are making representation to the council/committee.~~

~~2.4 The council is not liable for the actions of any person making a recording at a meeting which identifies a member of the public, or for any publication of that recording.~~

~~2.5 Where the press and public are excluded from a meeting due to the confidential nature of the business to be transacted, recording of that part of the meeting is not permitted.~~

~~2.6 Recording must be overt (clearly visible) and from a static point.~~

~~2.7 Anyone recording a meeting must not leave their equipment unattended.~~

~~2.8 No additional lighting or flash photography will be permitted without prior consent.~~

~~2.9 Recording must be undertaken in a non-disruptive manner. Oral commentary is not permitted.~~

~~2.10 The chairman of the meeting may suspend or stop a recording of a meeting if the guidance for recording is not observed.~~

~~2.11 The council may record meetings of the council/committees. Copies of the recording will be available to view at the Town Hall by prior appointment during normal office hours.~~

~~2.12 The minutes of council/committee meetings remain the formal record of the council.~~

2. Recordings by members of the public

- 2.1 The recording and reporting on meetings of the Town Council, is subject to the law and it is the responsibility of those doing the recording and reporting to ensure compliance. This will include the Human Rights Act, the Data Protection Act 2018 (GDPR) and the laws of libel and defamation.
- 2.2 The council expects that the recording will not be edited in a way that could lead to misinterpretation or misrepresentation of the proceedings or infringement of the Town Council's values or in a way that ridicules or shows a lack of respect for those in the recording.
- 2.3 The Town Council would expect any recording in breach of these rules to be removed from public view.
- 2.4 The Town Council will have no liability for material published by any other person unless it is itself undertaking the publication through its offices.
- 2.5 Any person wishing to record a meeting is asked to contact the Clerk prior to the meeting. Discussing requirements with the clerk beforehand will help to ensure that the council provides reasonable facilities to meet the needs of the person that is recording.
- 2.6 All recording will be undertaken from a static point.
- 2.7 All recording shall be overt, i.e. clearly visible to anyone at the meeting.
- 2.8 Any equipment required for recording purposes should be set up before the meeting starts to avoid disturbance.
- 2.9 Filming elsewhere in the building outside of the meeting room is not permitted without permission.
- 2.10 A person or persons recording the meeting are reminded that the "Public Participation" period is not be part of the formal meeting and that they should take legal advice for themselves as to their rights to make any recording during that period.
- 2.11 The specific filming of children or young people under the age of 13 who are present cannot take place unless their parents/guardians have given their written consent. This provision also applies to vulnerable adults whereby the consent of a responsible adult is required.
- 2.12 People seated in the public seating area should not be photographed, filmed or recorded without the consent of the individuals concerned.
- 2.13 The Town Council is not liable for the actions of any person making a recording at a council meeting which identifies a member of the public or for any publication of that recording.
- 2.14 The Chair of the meeting has absolute discretion to stop or suspend recording if, in his/her reasonable opinion, continuing to do so would prejudice proceedings at the meeting or if the person recording is in breach of these rules or is disrupting the meeting in any way

3. Recordings by the council

3.1 The Chair of the meeting will make an announcement at the beginning of the meeting to make sure everyone understands that the meeting will be recorded.

3.2 The Chair of the meeting has the discretion to request the termination or suspension of the recording if continuing to record would prejudice the proceedings of the meeting.

This would include:

- i. Public disturbance, disruption or suspension of the meeting.
- ii. The meeting agreeing to formally exclude the press and public from the meeting due to the exempt/confidential nature of the business being discussed, in accordance with statutory procedures.
- iii. Where it is considered that continued recording/photography/filming/ webcasting might infringe the rights or privacy of any individual (including staff members) or intimidate them.
- iv. For any other reason which the Chairman considers reasonable in the circumstances.

3.3. Councillors should not record, photograph or film other councillors, staff or members of the public during a meeting.

3.4 The minutes of a council meeting remain the statutory and legally binding formal record of council decisions.



AGENDA ITEM NUMBER: 5.1

MEETING DATE: 29th June 2021

COUNCIL/COMMITTEE: F&GP Committee

TITLE: Finance Report

PURPOSE OF REPORT:

- 5.1 This report covers F&GPE's current income and expenditure against budget and Earmarked Reserves (EMR) position.
- 5.2 To note and decide on Accounting Software
- 5.3 To note decrease of interest rate on 95 day notice account
- 5.4 To review contracts and change to an alternative proposal
- 5.5 To note the latest situation regarding energy renewal
- 5.6 To note the aged debtor balances

SUPPORTING DOCUMENTS:

- Appendix 1 – Income & Expenditure Report
- Appendix 2 - Earmarked Reserves
- Appendix 3 – Renewal of Biffa contracts and comparison
- Appendix 4 – Energy Renewal Prices
- Appendix 5 – Aged Debt Report

CONTACT OFFICER: RFO

OFFICER RECOMMENDATIONS:

	<p>The Committee is RECOMMENDED to:</p> <ul style="list-style-type: none">(1) Note the Committee's current income and expenditure position. Appendix 1(2) Note this Committee's Earmarked Reserves. Appendix 2(3) Review the accounting software comparison and decide on next steps(4) To note the change of interest rate to 95 day notice account and agree transfer of funds(5) To review contracts and decide on future supplier – Appendix 3(6) To note the renewal of energy contracts – Appendix 4(7) To note the confidential aged debt report – Appendix 5
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5.1 Income and Expenditure

5.1.1 Attached as Appendix 1 is the Income & Expenditure report for this Committee for the financial year 2021/2022.

There are no significant variances to report.

5.1.2 Earmarked Reserves

5.1.2 This Committees EMR are attached as Appendix 2.

Committee is asked to consider if these Earmarked Reserves are still required and if not, the amount will be transferred back to the General Reserve.

5.2 Accounting Software

5.2.1 Other Local Councils either use the Rialtus Omega software which is designed specifically for Local Councils or Sage as a finance package accompanied by Excel spreadsheets. Each Council I have spoken to voiced both advantages and disadvantages of each option.

The benefit of the Omega software is that it follows the local Government criteria and produces reports as required by the internal and external auditors. It also links directly to the cemeteries and bookings section of the software. It doesn't however, with our current package, log fixed assets or purchase orders, although these can be added.

The support side of Omega is very good.

With support this costs £673 per annum for the cashbook, sales ledger and purchase ledger.

Sage, however, has better reporting functionality and would log assets to the balance sheet and offers the option of a purchase order module.

This would cost £780 per annum with limited support. Additional support can be purchased.

Although Omega seems rather limited in its functionality, it would be my recommendation that the Council continues with this software –

- a) as it links to other areas of the Councils work
- b) it produces all reports required by auditors
- c) it follows latest guidance for Local Councils
- d) we can find work around solutions using Excel

5.3 95 Natwest Notice Account

5.3.1 We have received notice from NatWest that due to the fall in interest rate they will be discontinuing the 95 day notice account as from the 9th August 2021 and will convert this to a 35 day notice account. This means that the current interest rate of 0.15% on the 95 day notice account will reduce to 0.05% on the 35 day notice account. We currently have around £855,000 in the 95 day notice account and over £1,000,000 in the current account so I therefore recommend that £500,000 is transferred from the current account to the 35 day notice account and moved back to the current account a month before it is estimated it will be needed.

The highest rate that Natwest are currently offering is 0.05%

Lloyds are offering the following rates:

THESE ARE FIXED DEPOSITS AN

GBP	
£10K-£5M	£5M+* - £50M
3 MONTH	0.01%
6 MONTH	0.02%
9 MONTH	0.03%
12 MONTH	0.05%
18 MONTH	Refer to Treasury
24 MONTH	Refer to Treasury
FIXED DATE: 15/11/2021	0.02%
FIXED DATE: 19/05/2022	0.05%
32 Day Notice	0.03% (Rate = BoE Bank Rate 0.10% - Margin 0.07%)
95 Day Notice	0.05% (Rate = BoE Bank Rate 0.10% - Margin 0.05%)

* 5,000,001 and above are at discretion

I have looked at other banking providers and what they currently offer on a 95 day notice account could get a maximum of 0.30% but this would be subject to opening up accounts with alternative banks to Natwest and Lloyds.

5.4 Biffa Contracts

5.4.1 The contracts with Biffa are due to expire. Alternative quotes have been sourced and show as Appendix 3. I would recommend transferring the refuse collections to Business Waste.

5.5 Bank Signatories

5.5.1 We do experience issues on a regular basis when asking Councillors to approve invoices for payment. We normally only have the offer from about 3 councillors to do this and we are sometimes time bound to pay invoices by specific dates. Do we have any other Councillors who are willing to be signatories and would be available on a weekly basis?

5.6 Energy Contracts Renewal

- 5.6.1 We have approached energy company renewal companies as some of our current energy contracts are due to expire. Prices are quite high at the moment and the company that we have used previously advised us to hold off securing fixed term contracts at the moment.

However, I have secured some pricing from the Green Power Advice company who do work with other local councils and only offer pricing from companies with 100% green energy. The prices shown in Appendix 4 are based on a blend and extend package so the rates can be blended down but the commodity costs will not go up.

5.7 Confidential Aged Debt Report

- 5.7.1 Appendix 5 shows the Aged Debt Report – no current issues to report.

RFO

Detailed Income & Expenditure by Budget Heading 09/06/2021

Month No: 3

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance and General Purposes								
101 Corporate Management								
4055 Stripe Charges	11	2	100	98		98	1.7%	
4056 Bank Charges	758	186	1,650	1,464		1,464	11.3%	
4057 Audit Fees	3,170	(2,800)	3,750	6,550		6,550	(74.7%)	
4058 Legal & Professional Fees	6,579	0	12,000	12,000		12,000	0.0%	
4060 Accounting Support	1,568	838	2,300	1,462		1,462	36.5%	
4062 Professional Fees	447	0	0	0		0	0.0%	
4065 Bad Debt Write Off	83	0	0	0		0	0.0%	
Corporate Management :- Indirect Expenditure	12,615	(1,774)	19,800	21,574	0	21,574	(9.0%)	0
Net Expenditure	(12,615)	1,774	(19,800)	(21,574)				
102 Democratic Representation								
4119 Members Allowances	18,954	0	23,321	23,321		23,321	0.0%	
4120 Members Expenses	0	0	200	200		200	0.0%	
4121 Members Courses	62	0	1,000	1,000		1,000	0.0%	
4122 Civic Expenses	74	10	1,000	990		990	1.0%	
Democratic Representation :- Indirect Expenditure	19,090	10	25,521	25,511	0	25,511	0.0%	0
Net Expenditure	(19,090)	(10)	(25,521)	(25,511)				
105 Central Support-Admin Costs								
4015 IT Support	6,688	1,277	7,140	5,863		5,863	17.9%	
4020 Telephone & Postage	5,762	977	5,665	4,688		4,688	17.2%	
4021 Stationery and Printing	2,584	1,162	3,775	2,613		2,613	30.8%	
4022 Insurance	17,724	0	17,905	17,905		17,905	0.0%	
4023 Subscriptions	4,456	3,565	5,000	1,435		1,435	71.3%	
4024 Equipment rental/Lease	1,713	428	1,760	1,332		1,332	24.3%	
4110 New IT Equipment	945	0	1,000	1,000		1,000	0.0%	
4255 Equipment	715	0	1,000	1,000		1,000	0.0%	
Central Support-Admin Costs :- Indirect Expenditure	40,587	7,409	43,245	35,836	0	35,836	17.1%	0
Net Expenditure	(40,587)	(7,409)	(43,245)	(35,836)				
109 Other Operating Income & Exp.								
1176 Precept Received	1,454,171	753,717	0	(753,717)			0.0%	
1190 Income-Interest Received	7,167	218	0	(218)			0.0%	
1191 Income-Loan-Capital/Interest R	2,700	2,700	2,700	0			100.0%	
1196 Income-CIL receipts	72,041	6,543	0	(6,543)			0.0%	6,543
Other Operating Income & Exp. :- Income	1,536,079	763,177	2,700	(760,477)			28265.8	6,543

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Detailed Income & Expenditure by Budget Heading 09/06/2021

Month No: 3

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4175 PWLB - CCA Hall	99,371	0	99,370	99,370		99,370	0.0%	
4949 ESCC Loan Repayment	259,790	0	0	0		0	0.0%	
4950 PWLB -G/MOD/GS/S/OA	46,238	0	46,240	46,240		46,240	0.0%	
4951 PWLB - Pine Grove	169,734	84,867	169,735	84,868		84,868	50.0%	
Other Operating Income & Exp. :- Indirect Expenditure	575,133	84,867	315,345	230,478	0	230,478	26.9%	0
Net Income over Expenditure	960,946	678,310	(312,645)	(990,955)				
6001 plus Transfer from EMR	257,915	0						
6002 less Transfer to EMR	72,041	6,543						
Movement to/(from) Gen Reserve	1,146,819	671,767						
<u>112 Pine Grove-Capital Project</u>								
4039 Capital Purchases	(43,000)	0	0	0		0	0.0%	
Pine Grove-Capital Project :- Indirect Expenditure	(43,000)	0	0	0	0	0		0
Net Expenditure	43,000	0	0	0				
<u>113 Pine Grove-Revenue Costs</u>								
1115 Income-Library Rechargeable	7,753	1,028	4,500	3,472			22.8%	
1116 Income-Basepoint Rechargeable	24,575	5,886	34,720	28,834			17.0%	
1117 Income-Basepoint Rent	49,167	15,000	60,000	45,000			25.0%	
Pine Grove-Revenue Costs :- Income	81,495	21,914	99,220	77,306			22.1%	0
4012 Rates	13,024	2,584	13,390	10,806		10,806	19.3%	
4017 Health & Safety	1,407	14	2,550	2,536		2,536	0.6%	
4041 Grounds Maintenance	93	226	1,500	1,274		1,274	15.1%	
4250 Buildings Maintenance	17,096	1,381	40,000	38,619		38,619	3.5%	
4335 Security, Fire & Alarms	4,150	256	6,120	5,864		5,864	4.2%	
4800 Caretaking/ Cleaning	9,878	2,693	11,690	8,997		8,997	23.0%	
4801 Refuse & Hygiene	3,280	313	3,617	3,304		3,304	8.7%	
4805 Electricity	17,808	3,758	19,000	15,242		15,242	19.8%	
4806 Gas	9,083	2,626	15,450	12,824		12,824	17.0%	
4807 Water and Sewerage	(1,155)	271	3,500	3,229		3,229	7.7%	
Pine Grove-Revenue Costs :- Indirect Expenditure	74,664	14,122	116,817	102,695	0	102,695	12.1%	0
Net Income over Expenditure	6,831	7,791	(17,597)	(25,388)				
6001 plus Transfer from EMR	(82,000)	0						
Movement to/(from) Gen Reserve	(75,169)	7,791						

Detailed Income & Expenditure by Budget Heading 09/06/2021

Month No: 3

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>115 Other Services to the Public</u>								
4112 Service Level Agreements	43,000	45,150	45,150	0		0	100.0%	
4145 Covid Grants	0	0	5,000	5,000		5,000	0.0%	
4150 Grants	11,290	3,490	14,000	10,510		10,510	24.9%	
Other Services to the Public :- Indirect Expenditure	54,290	48,640	64,150	15,510	0	15,510	75.8%	0
Net Expenditure	(54,290)	(48,640)	(64,150)	(15,510)				
6001 plus Transfer from EMR	(4,710)	0						
Movement to/(from) Gen Reserve	(59,000)	(48,640)						
<u>309 Civic & Community Centres</u>								
1010 Income-Toilet Scheme	617	154	617	463			25.0%	
Civic & Community Centres :- Income	617	154	617	463			25.0%	0
Net Income	617	154	617	463				
<u>901 Earmarked F & GP</u>								
	0	0	0	0		0	0.0%	
Net Expenditure	0	0	0	0				
6001 plus Transfer from EMR	5,019	0						
Movement to/(from) Gen Reserve	5,019	0						
Finance and General Purposes :- Income	1,618,191	785,245	102,537	(682,708)			765.8%	
Expenditure	733,380	153,275	584,878	431,603	0	431,603	26.2%	
Net Income over Expenditure	884,811	631,971	(482,341)	(1,114,312)				
plus Transfer from EMR	176,224	0						
less Transfer to EMR	72,041	6,543						
Movement to/(from) Gen Reserve	988,994	625,427						
Grand Totals:- Income	1,618,191	785,245	102,537	(682,708)			765.8%	
Expenditure	733,380	153,275	584,878	431,603	0	431,603	26.2%	
Net Income over Expenditure	884,811	631,971	(482,341)	(1,114,312)				
plus Transfer from EMR	176,224	0						
less Transfer to EMR	72,041	6,543						
Movement to/(from) Gen Reserve	988,994	625,427						

<u>Nominal Code</u>	<u>Cost Centre</u>	<u>Earmarked Reserves</u>	<u>Opening Balance</u>	<u>In</u>	<u>Out</u>	<u>Balance as at</u>	<u>Committed</u>	<u>Projected</u>	
			<u>01/04/2021</u>			<u>09/06/2021</u>			
314		<u>Finance & General Purposes</u>							
9009	901	Election Reserve	34,786			34,786		34,786	
9022	901	Training	1,545			1,545		1,545	
9075	901	Grants	4,710			4,710		4,710	
314		F & GP Total	41,041	0	0	41,041	0	41,041	
323		<u>Pine Grove FC/F&GP</u>							Neilcott Retention
9010	901	Pine Grove	19,547			19,547		19,547	
		Pine Grove Retention	43,000			43,000		43,000	
		Pine Grove Building Maintenance	82,000			82,000		82,000	
323		Pine Grove Total	144,547	0	0	144,547	0	144,547	

	Biffa Herne	Biffa Wolfe	Biffa Pinegrove	Ash Waste Services	Cheaper Waste	Better Waste
Standard 1100l	30.35	25.04		17.45	18.18	17
Mixed 1100l		16.5			15.48	13
Standard 240			14.28	11.45	11.94	10
Mixed 240			12.43		10.48	8
One off fee per annum					96	75
Delivery of bins						15

Site Address	MPAN/MPR	Current				Proposed				Contract End Date	Saving/Increase
		Day Rate	Night Rate	Standing Charge	Annual Spend	Day Rate	Night Rate	Standing Charge	Annual Spend		
Electricity											
Wealdon District Council	1900000385196	16.12ppkwh	10.7ppkwh	42.41ppd	£18,957	15.9848	13.9653	11.31ppd	£19,383	30/09/2021	£426
Pavillion	1900046384035	16.12ppkwh	10.7ppkwh	42.41ppd	£2,757	15.9458	13.9653	4.14ppd	£2,875	04/10/2021	£118
Changing Room Block	1900017289115	14.97ppkwh	NA	0	£493	16.63ppkwh	NA	29.88ppd	£656	30/09/2021	£164
Goldsmith Recreation Ground Eridge	1900070309879	15.47ppkwh	NA	25ppd	£743	19.32ppkwh	NA	25ppd	£906	30/09/2021	£162
Chapel Green	1900060795919	15.47ppkwh	NA	Zero	£0	14.47ppkwh	NA	Zero	£0	30/09/2021	£0
Meter Cabinet Church Road	1900032289490	15.47ppkwh	NA	Zero	£4	14.47ppkwh	NA	Zero	£4	30/09/2021	£0
Whitehill Centre Whitehill Road	1900008288090	15.47ppkwh	NA	Zero	£324	14.47ppkwh	NA	Zero	£303	30/09/2021	£21
									£24,128		
Gas											
Council Offices, Pine Grove	48776509	2.9626ppkwh	NA	36ppd	£10,834	3.4946ppkwh	NA	65ppd	£12,861	30/09/2022	£2,028
Wolfe Recreation Ground Cottage Blac	680185007	3.542ppkwh	NA	40.22ppd	£591	3.958ppkwh	NA	38.06ppd	£635	30/09/2021	£44
Council Offices, Pine Grove	8336413806	3.542ppkwh	NA	40.22ppd	£1,325	3.52ppkwh	NA	32pp	£1,288	30/09/2021	£37
Council Offices, Pine Grove	580252703	3.542ppkwh	NA	40.22ppd	£1,527	3.25ppkwh	NA	32ppd	£1,383	30/09/2021	£144

All contracts will run until September 2026 and take effect from renewal date

£2,740