

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 26th October 2021** at 7.30 pm when it is proposed to transact the following business:

Caroline Miles, Town Clerk
20th October 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 7th September 2021 as true record of the meetings

4. FINANCIAL MATTERS

4.1 To **note** the finance report and **agree** any action

4.2 To **review** current payroll costs and agree further action

4.3 To **review** and **note** the external auditors report and comments

4.4 To **Agree** the disposal of fixed assets for **recommendation** to Full Council

4.5 To **Agree** the transfer of funds from Natwest to Lloyds account

4.6 To **note** and agree the budget report for 2022/23 for **recommendation** to Full Council

4.7 To **review** the energy renewal prices and agree further action

4.8 To **note** the confidential report of Pine Grove

4.9 To **note** the confidential aged debt report

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



TITLE:	Finance Report
AGENDA ITEM NUMBER:	4
MEETING DATE:	26th October 2021
COUNCIL/COMMITTEE:	F&GP Committee
PURPOSE OF REPORT:	<p>4.1 This report covers F&GPE's current income and expenditure against budget and Earmarked Reserves (EMR) position.</p> <p>4.2 To review the current costs on outsourcing payroll and agree further action</p> <p>4.3 To review & note external auditors report and comments</p> <p>4.4 To agree the disposal of fixed assets</p> <p>4.5 To agree the transfer of funds between bank accounts</p> <p>4.6 To review the draft F&GP Committee Budget 2022/23 and the projected budgets for 2023/24 and 2024/25. The current 2021/22 budget is included for comparison</p> <p>4.7 To review the latest energy prices and agree further action</p> <p>4.8 To note the report on Basepoint – please refer to confidential finance report</p> <p>4.9 To note the aged debtor balances – please refer to confidential finance report</p>
SUPPORTING DOCUMENTS:	<p>Appendix A – Income & Expenditure Report</p> <p>Appendix B - Earmarked Reserves</p> <p>Appendix C – External Auditors Report and Comments</p> <p>Appendix D – Fixed Asset Register</p> <p>Appendix E – Draft F&GP Budget for Committee 22/23</p> <p>Appendix F – Utility Renewal</p>
CONTACT OFFICER:	RFO

OFFICER RECOMMENDATIONS:	
	<p>The Committee is RECOMMENDED to:</p> <ol style="list-style-type: none"> (1) Note the Committee’s current income and expenditure position. Appendix A (2) Note this Committee’s Earmarked Reserves. Appendix B (3) Review the current costs of outsourcing the payroll (4) Review & note the external auditors report and comments – Appendix C (5) Agree the disposal of fixed assets – Appendix D (6) Agree the transfer of funds between bank accounts (7) Comment upon the draft Committee Budget 2022/23 and the projected budgets for 2023/24 and 2024/25 – Appendix E (8) Review the remaining energy contracts – Appendix F

4.1 Income and Expenditure

4.1.1 Attached as Appendix A is the Income & Expenditure report for this Committee for the financial year 2021/2022. **Any recent significant variances are shown in bold**

113 – Pine Grove

4800 Caretaking/Cleaning – This budget will be exceeded due to the library cleaning costs being included. These are however recharged and this income is shown in code 1115. The income will exceed the budget to reflect the cost

4805 Electricity – I anticipate that this code will exceed budget. Just under 90% of this cost is recharged on so the income will also increase

4.1.2 Earmarked Reserves

4.1.2 This Committees EMR’s are attached as Appendix B.

4.2 Payroll

4.2.1 As part of our commitment to ensuring the Council is receiving best service and paying competitive prices, we have reviewed the costs incurred with outsourcing the payroll service.

We currently outsource this service. The company we use is very efficient and reliable and I have no issues with the service that they provide. The annual charge is £1,050.20. They have provided us with prices as follows:

SERVICE	PER MONTH	ANNUAL
Payroll processing (£25 + £1.55; 8 months with 20 payslips & 4 months with 32 payslips)	£62.20 (average)	£746.40
RTI submissions (£2.50 per file)	£2.50	£30.00
Joiners/Leaver processing (assumed 2 starters & 2 leavers each year at £2.05 each)	-	£8.20
Bacs Processing	-	£80.00
End of Year and P60 (£2.05 per P60)	-	£65.60
Pension processing (50p per payslip)	£10.00	£120.00
Total	£74.70	£1050.20

To compare these prices, an alternative local supplier has quoted for the same level of service an annual cost of £1,256

An alternative to outsourcing the payroll, would be to bring this in house. This would be run by the RFO and Finance Officer, both of whom have had previous payroll experience. Currently the RFO prepares the information to go to the payroll bureau so the additional step would be the inputting of the data to the payroll software. I would anticipate that this would take an additional two hours per month between the officers. The payroll software would cost in the region of £425 per annum.

4.3 External Auditors Report

- 4.3.1 Appendix C shows the signed external auditors report and comments which forms part of the AGAR and now concludes the accounts for the year 2020/21. The conclusion of the audit has been uploaded to our website as part of the finalisation of this process. There were no additional comments raised from the auditor.

4.4 Fixed Assets

- 4.4.1 As per our fixed asset policy, we have undertaken a physical fixed asset inventory. This was last completed in January 2020. Unfortunately, there are 5 items of grounds equipment that cannot be located, totalling £4,701. These are shown in red on Appendix D.

To try to avoid equipment going missing we have allocated each asset an asset number and all equipment will now have CTC asset label displaying this number.

These now need to be disposed off in our asset register so it is recommended that this proposal be taken to Full Council.

4.5 Transfer of Funds

4.5.1 In order for the Councils money to be spread across banks, I am proposing that £250,000 be transferred from our Natwest Account into the Lloyds 95 day notice account. Both accounts currently earn 0.05% interest.

4.5.2 As requested at the last meeting, the RFO has contacted Wealden Treasury Department to see if they had any guidance on ratings of financial institutions. Wealden are not not legally permitted to provide any investment advice or guidance but they did inform us that they use a treasury management advisory company to provide guidance on our investments and borrowings , called Arlingclose Limited. This advice will come with a fee which will probably outweigh any return on our investments. Fees and charges can be obtained if Councillors would like this information or funds can continue to be placed with our existing bankers.

4.6 Proposed Budget

4.6.1 Attached as Appendix E to this report is the draft Committee Budget 2022/23 and the projected budgets for 2023/24 and 2024/25. Explanations of changes are included in the information column. To support the Committees understanding of the budgets, last years budgets, this years budgets and this years spend to date are included on the spread sheet. Significant variances are also shown.

4.6.2 The bottom line shows that overall this Committee's budget will decrease by 4.3% on this years budget.

4.6.3 Budgets have been projected until 2024/25 to inform long term planning. All known future expenditure has been included in these projections.

4.6.4 The Committee is required to **recommend** its budget requirement to Full Council to consider as part of the whole Council budget

4.7 Energy Renewal

4.7.1 Unfortunately, due to the very volatile energy market, we were unable to lock in all of our supplies with Engie. We prioritised the larger spend meters first and thankfully, these were locked in before the recent fire in the Kent Power facility. Appendix F

shows a detailed list of all meters and the ones now out of contract (these are shown in red). As the prices have increased dramatically over the last few weeks, it does mean that our energy spend across the meters marked in red will be £3,471.85 per annum more than what we have been paying but £992.82 less than the out of contract rates if it is decided to move these to Engie. Engie are now not offering the blend and extend package but will offer Reflect tariff pricing starting in 12 months from now, which means any decreases in non-commodity costs will be passed on to you and result in a price decrease.

I would **recommend** agreeing to the 12 month fixed term with Engie for the remaining meters with the blend and extend guarantee to come into place after this.

RFO

Detailed Income & Expenditure by Budget Heading 07/10/2021

Month No: 7

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	424	1,650	1,226		1,226	25.7%	
4057 Audit Fees	3,170	(415)	3,750	4,165		4,165	(11.1%)	
4058 Legal & Professional Fees	6,579	2,005	12,000	9,995		9,995	16.7%	
4060 Accounting Support	1,568	1,182	2,300	1,119		1,119	51.4%	
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	3,197	19,800	16,603	0	16,603	16.1%	0
Net Expenditure	(12,615)	(3,197)	(19,800)	(16,603)				
102 Democratic Representation								
4119 Members Allowances	18,954	8,602	23,321	14,719		14,719	36.9%	
4120 Members Expenses	0	0	200	200		200	0.0%	
4121 Members Courses	62	100	1,000	900		900	10.0%	
4122 Civic Expenses	74	139	1,000	861		861	13.9%	
Democratic Representation :- Indirect Expenditure	19,090	8,841	25,521	16,680	0	16,680	34.6%	0
Net Expenditure	(19,090)	(8,841)	(25,521)	(16,680)				
105 Central Support-Admin Costs								
1050 Income-Pension Forms	0	40	0	(40)			0.0%	
Central Support-Admin Costs :- Income	0	40	0	(40)				0
4015 IT Support	6,688	3,326	7,140	3,814		3,814	46.6%	
4020 Telephone & Postage	5,762	2,914	5,665	2,751		2,751	51.4%	
4021 Stationery and Printing	2,584	1,603	3,775	2,172		2,172	42.5%	
4022 Insurance	17,724	0	17,905	17,905		17,905	0.0%	
4023 Subscriptions	4,456	4,059	5,000	941		941	81.2%	
4024 Equipment rental/Lease	1,713	857	1,760	903		903	48.7%	
4110 New IT Equipment	945	208	1,000	792		792	20.8%	
4255 Equipment	715	400	1,000	600		600	40.0%	
Central Support-Admin Costs :- Indirect Expenditure	40,587	13,367	43,245	29,878	0	29,878	30.9%	0
Net Income over Expenditure	(40,587)	(13,327)	(43,245)	(29,918)				
109 Other Operating Income & Exp.								
1176 Precept Received	1,454,171	1,507,433	0	(1,507,433)			0.0%	

Detailed Income & Expenditure by Budget Heading 07/10/2021

Month No: 7

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1190 Income-Interest Received	7,167	567	0	(567)			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	1,517,243	2,700	(1,514,543)			56194.2	6,543
4175 PWLB - CCA Hall	99,371	49,685	99,370	49,685		49,685	50.0%	
4949 ESCC Loan Repayment	259,790	0	0	0		0	0.0%	
4950 PWLB -G/MOD/GS/S/OA	46,238	23,119	46,240	23,121		23,121	50.0%	
4951 PWLB - Pine Grove	169,734	84,867	169,735	84,868		84,868	50.0%	
Other Operating Income & Exp. :- Indirect Expenditure	575,133	157,672	315,345	157,673	0	157,673	50.0%	0
Net Income over Expenditure	960,946	1,359,572	(312,645)	(1,672,217)				
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	1,353,028						
<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>								
1051 Income-Miscellaneous	0	1,151	0	(1,151)			0.0%	
1115 Income-Library Rechargeable	7,753	1,936	4,500	2,564			43.0%	
1116 Income-Basepoint Rechargable	24,575	17,207	34,720	17,513			49.6%	
1117 Income-Basepoint Rent	49,167	35,000	60,000	25,000			58.3%	
Pine Grove-Revenue Costs :- Income	81,495	55,293	99,220	43,927			55.7%	0
4012 Rates	13,024	7,748	13,390	5,642		5,642	57.9%	
4017 Health & Safety	1,407	14	2,550	2,536		2,536	0.6%	
4041 Grounds Maintenance	93	1,036	1,500	464		464	69.1%	
4250 Buildings Maintenance	17,096	7,064	40,000	32,936		32,936	17.7%	
4335 Security, Fire & Alarms	4,150	3,411	6,120	2,709		2,709	55.7%	
4800 Caretaking/ Cleaning	9,878	9,668	11,690	2,022		2,022	82.7%	
4801 Refuse & Hygiene	3,280	898	3,617	2,719		2,719	24.8%	
4805 Electricity	17,808	12,498	19,000	6,502		6,502	65.8%	
4806 Gas	9,083	5,093	15,450	10,357		10,357	33.0%	
4807 Water and Sewerage	(1,155)	1,022	3,500	2,478		2,478	29.2%	
Pine Grove-Revenue Costs :- Indirect Expenditure	74,664	48,452	116,817	68,365	0	68,365	41.5%	0
Net Income over Expenditure	6,831	6,841	(17,597)	(24,438)				
6001 plus Transfer from EMR	(82,000)	0						
Movement to/(from) Gen Reserve	(75,169)	6,841						

Detailed Income & Expenditure by Budget Heading 07/10/2021

Month No: 7

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	3,165	14,000	10,835		10,835	22.6%	
Other Services to the Public :- Indirect Expenditure	54,290	48,315	64,150	15,835	0	15,835	75.3%	0
Net Expenditure	(54,290)	(48,315)	(64,150)	(15,835)				
6001 plus Transfer from EMR	(4,710)	0						
Movement to/(from) Gen Reserve	(59,000)	(48,315)						
<u>309 Civic & Community Centres</u>								
1010 Income-Toilet Scheme	617	309	617	309			50.0%	
Civic & Community Centres :- Income	617	309	617	309			50.0%	0
Net Income	617	309	617	309				
<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	1,572,885	102,537	(1,470,348)			1534.0%	
Expenditure	733,380	279,844	584,878	305,034	0	305,034	47.8%	
Net Income over Expenditure	884,811	1,293,041	(482,341)	(1,775,382)				
plus Transfer from EMR	176,224	0						
less Transfer to EMR	72,041	6,543						
Movement to/(from) Gen Reserve	988,994	1,286,498						
Grand Totals:- Income	1,618,191	1,572,885	102,537	(1,470,348)			1534.0%	
Expenditure	733,380	279,844	584,878	305,034	0	305,034	47.8%	
Net Income over Expenditure	884,811	1,293,041	(482,341)	(1,775,382)				
plus Transfer from EMR	176,224	0						
less Transfer to EMR	72,041	6,543						
Movement to/(from) Gen Reserve	988,994	1,286,498						

<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>07/10/2021</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

Section 3 – External Auditor Report and Certificate 2020/21

In respect of

Crowborough Town Council – ES0021

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2020/21

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None.

3 External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

31/08/2021

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

CROWBOROUGH TOWN COUNCIL ASSET REGISTER-Grounds Equipment

Asset Ref	Date of Purchase	Supplier	Minute Reference	Asset Description	Location	Custodian	Condition	Date last physically checked	Cost/Proxy Cost 31/03/2021	Additions	Disposals	Cost/Proxy Cost 31/03/2022	Insurance Value	Life Expectancy
001	2006			John Deer 1400T GX06 GYK	Wolfe Yard		BER	Sep-21	£15,144			£15,144		8 years
002	2007			John Deer 2320 Mini GX07 GDE	Wolfe Yard		Average	Sep-21	£16,950			£16,950		8 years
003	2005			Land Rover GY05 SKV	Wolfe Yard		Average	Sep-21	£16,931			£16,931		15 years
Disposed	2009			Transit crewcab AD08 OWY	Disposed		Disposed	Jan-20	£15,585		£15,585	£0		10 years
004	30/04/2013	Godfreys		Outfront ride on mower GX13 EKG	Wolfe Yard		Poor	Sep-21	£20,000			£20,000		8 years
005	25/03/2015			Transit Courier Van GX15 YKW	Wolfe Yard		Poor	Sep-21	£11,678			£11,678		10 years
006	29/11/2017			Case Farnall tractor EU67 BYC	Wolfe Yard		Good	Sep-21	£56,491			£56,491		8 years
007	01/09/2016	Birchwood Ford		Ford Transit 3 way tipper GU66GZZ	Wolfe Yard		Average	Sep-21	£21,939			£21,939		10 years
				CCTV equipment - Wolfe	Wolfe Recreation Ground		Good	Sep-21	£10,000			£10,000		10 years
				Town Centre CCTV				Jan-20	£100,745			£100,745	£68,313	
008				Jet washer	Wolfe Yard		Poor	Sep-21	£2,607			£2,607		5 years
009				Billygoat hoover	Wolfe Yard		Average	Sep-21	£1,953			£1,953		5 years
010				Tractor pull brush	Wolfe Yard		Good	Sep-21	£2,000			£2,000		10 years
011	2010	Sisis		Quadraplay	Wolfe Yard		Average	Sep-21	£2,175			£2,175		10 years
012	26/04/2010	Haynes		Mconnel PA47 E Flail	Wolfe Yard		Average	Sep-21	£14,290			£14,290		10 years
013	2010	Godfreys		Vert-drain (Charterhouse) 7521	Wolfe Yard		Average	Sep-21	£24,835			£24,835		10 years
014	2010	Godfreys		Topdresser 2010	Wolfe Yard		Good	Sep-21	£9,395			£9,395		10 years
015				Honda Self Propelled mower	Wolfe Yard		Average	Sep-21	£3,124			£3,124		5 years
	16/07/2012	Gibbons		Kitchen at messroom	Wolfe Yard		Poor	Sep-21	£4,500			£4,500		10 years
016	21/06/2013	Wealden District Council		Gritter (second hand) Snow EX	Wolfe Yard		Poor	Sep-21	£2,000			£2,000		10 years
	28/06/2013			Strimmer	Missing		Missing	Jan-20	£1,050			£1,050		8 years
	27/11/2013	Jacksons Fine Fencing		Height barriers				Jan-20	£1,948			£1,948		
017	13/02/2014			Tipper trailer	Wolfe Yard		Average	Sep-21	£3,880			£3,880		10 years
	11/06/2014	Haynes		Commercial sweeper	Missing		Missing	Jan-20	£1,553			£1,553		
018/019	07/01/2015	Safety Store		Shelves for corrosive materials	Wolfe Yard		Good	Sep-21	£1,140			£1,140		10 years
	22/01/2015			Workbench / lockers	Wolfe Yard		Good	Sep-21	£1,152			£1,152		10 years
	15/04/2015	T & T		Brush cutter	Missing		Missing	Jan-20	£1,098			£1,098		
	15/04/2015	Cloves Land Associates		Polytunnels x 2	Pilmer Allotments		Average	Sep-21	£2,957			£2,957		10 years
	24/11/2016	Action Environmental		New pump - Wolfe	Wolfe Toilet		Average	Sep-21	£1,058			£1,058		10 years
020	2012			Sprayer tank & boom	Wolfe Yard		Average	Sep-21	£500			£500		10 years
021	2012			Trailer Bowser Tank	Wolfe Yard		Poor	Sep-21	£500			£500		10 years
022		Briggs & Statton		Generator	Wolfe Yard		Average	Sep-21	£500			£500		5 years
023	2017			Hover mower	Wolfe Yard		Average	Sep-21	£500			£500		5 years
				Blowers x 2	Missing		Missing	Jan-20	£1,000			£1,000		
024	05/02/2019	Burden Bros (Trimax)		Pegasus Roller Mower	Wolfe Yard		Good	Sep-21	£24,300			£24,300		8 years
025	18/02/2020	Hendi Ford		Ford Connect Van GP69 DLK	Wolfe Yard		Good	Sep-21	£14,368			£14,368		10 years
026	11/07/2019	Ryotec	8781	Flayl Mower C2000CHS	Wolfe Yard		Good	Sep-21	£8,500			£8,500		8 years
027	30/09/2020	P P Estates	8973	Stihl AR1000 Backpack battery + Charger	Wolfe Yard		Good	Sep-21	£563			£563		5 years
028	30/09/2020	P P Estates	8973	Stihl AR1000 Backpack battery + Charger	Wolfe Yard		Good	Sep-21	£563			£563		5 years
029	30/09/2020	P P Estates	8973	Stihl AR1000 Backpack battery + Charger	Wolfe Yard		Good	Sep-21	£563			£563		5 years
030	26/03/2021	Vic Young	9193	Nissan E-NV200 - SN21 EKE	Wolfe Yard		Good	Sep-21	£32,101			£32,101		10 years
031	17/06/2021	Birchwood Ford	9192	Ford Transit Van GU21 UCF	Wolfe Yard		Good	Sep-21		£27,197		£27,197		10 years
032	14/07/2021	Hugh Page	9464	Kubota F3090 EU Ride on Mower & Cutting	Wolfe Yard		Good	Sep-21		£19,128		£19,128		8 years
033	22/07/2021	Hugh Page	9358	Kubota G261 High Dumper	Wolfe Yard		Good	Sep-21		£15,687		£15,687		8 years
034	19/08/2021	Rigby Taylor	9484	Tiny Sport Robot Line Marker	Not received from supplier at time of audit					£19,435		£19,435		8 years
035				Spring tine harrow	Wolfe Yard		Average	Sep-21						10 years
036				Triple Cylinder Trailed mower	Wolfe Yard		Poor	Sep-21						8 years
037	2019			Chem Store	Wolfe Yard		Good	Sep-21						10 years
							TOTALS		£452,136	£81,448	£15,585	£517,999	£68,313	

Finance & General Purposes Draft Budget

Code	Budget	Budget 2020/21	Approved Budget 2021/22	Projected Budget 2022/23	Projected Budget 2023/24	Projected Budget 2024/25	Change	Information
101	Corporate Management							
4055	Stripe Charges		100	212	212	212		% of payments made by cards plus rental for a card machine
4056	Bank Charges	1,600	1,650	1,700	1,750	1,750	3.0%	
4057	Audit Fees	3,600	3,750	4,000	4,250	4,250	6.7%	£1,200 IA £2,400 EA
4058	Legal & Professional Fees	8,000	12,000	12,120	12,241	12,364	1.0%	contingency
4060	Accounting Support	2,200	2,300	2,400	2,500	2,500	4.3%	£675 Omega/1020 Payroll/ £296 Bookings
	Expenditure	15,400	19,800	20,220	20,741	20,864	2.1%	
102	Democratic Representation							
4119	Members Allowances	18,954	23,321	23,787	24,263	24,748	2.0%	£1,318pa - 16 Councillors -£1,776 Chairman + incl 2% inc - currently 13 + 3opted
4120	Members Expenses	200	200	200	200	200	0.0%	
4121	Members Courses	1,000	1,000	1,000	1,000	1,000	0.0%	
4122	Civic Expenses	1,000	1,000	1,000	1,000	1,000	0.0%	
	Expenditure	21,154	25,521	25,987	26,463	26,948	1.8%	
105	Central Support-Admin Costs							
4015	IT support	7,000	7,140	7,283	7,428	7,577	2.0%	£455 + 110 backup pm + £400 Adobe
4020	Telephone, Postage	5,500	5,665	5,835	6,010	6,190	3.0%	pm-£17x2 +£50mobile (inc data)for yard, £200 tel system, Broadband £49.post £100 + BT £80pq+270 Franking rental+£220
4021	Stationery & Printing	3,700	3,775	3,850	3,925	3,925	2.0%	
4022	Insurance	17,905	17,905	17,905	18,800	19,740	0.0%	3 year deal December 2019 £17,598.13+£304.77 subsidence
4023	Subscriptions	4,300	5,000	5,200	5,304	5,410	4.0%	GEOX01 - Parish on line £400, SLCC 326, Esalc £3050, prof £250, WDALC £90, Councillors mag £900, Zoom £60, ICCM £100
4024	Equipment rental	1,725	1,760	1,795	1,830	1,830	2.0%	Photocopier Incl £281+£150pq photocopier rental
4110	IT Equipment	1,000	1,000	2,500	1,000	1,000	150.0%	New laptops for home workers
4255	Equipment - Office	1,000	1,000	1,000	1,000	1,000	0.0%	
	Expenditure	42,130	43,245	45,367	45,298	46,673	4.9%	
109	Other Operating I & E							
1190	Interest Received	(4,000)	-	(1,000)	(1,000)	(1,000)		Interest Rate dropped
1191	Loan Capital/Interest Received	(2,700)	(2,700)	(2,095)	-	-	-22.4%	CAFC balance remaining
	Income	(6,700)	(2,700)	(3,095)	(1,000)	(1,000)	14.6%	
4175	PWLB Loan - CCA Hall	99,370	99,370	99,370	99,370	99,370	0.0%	
4949	ESCC Loan	7,500	-	-	-	-		
4950	PWLB Loan Costs	46,240	46,240	46,240	46,240	46,240	0.0%	
4951	PWLB Loan - Pine Grove	169,735	169,735	169,735	169,735	169,735	0.0%	
	Expenditure	322,845	315,345	315,345	315,345	315,345	0.0%	
	Net Expenditure	316,145	312,645	312,250	314,345	314,345	-0.1%	

Finance & General Purposes Draft Budget

Code	Budget	Budget 2020/21	Approved Budget 2021/22	Projected Budget 2022/23	Projected Budget 2023/24	Projected Budget 2024/25	Change	Information
113	Pine Grove - Revenue Costs							
1115	Income - Library	(4,500)	(4,500)	(10,750)	(11,000)	(11,000)	138.9%	£4500 approx rent + £520 p/m cleaning
1116	Income - BP Recharges	(30,826)	(34,720)	(35,414)	(36,123)	(36,845)	2.0%	79% of Water/gas/ insurance+ Electricity sub meter
1117	Income - BP basic rent	(49,165)	(60,000)	(60,000)	(60,000)	(60,000)	0.0%	from 06/06/2020
1118	Income - BP 'profit share'		-	(5,000)	(5,000)	(5,000)		50% of profit starts June 2019 - large losses brought forward diminishing
	Income	(84,491)	(99,220)	(111,164)	(112,123)	(112,845)	12.0%	
4012	Rates	13,000	13,390	13,792	14,205	14,632	3.0%	Council Only
4017	Health & Safety	2,500	2,550	1,000	1,000	1,020	-60.8%	Risk Assessment £320
4041	Grounds maintenance	1,500	1,500	1,500	1,500	1,500	0.0%	Tree surveys and planting £500 each -carpark drains and covers need doing - uneven paving stones at front will need doing
4250	Building Maintenance	100,000	40,000	25,000	20,000	20,000	-37.5%	monthly drain clearing £125x12-1/4 ly Lift Maint £65-fire ext maint £839 lift tel line £40pm. Lightening protection £1830, boiler
4335	Security Fire & Alarm	6,000	6,120	6,000	6,120	6,242	-2.0%	£87 p/m fire alarm tests, £20 p/m emergency light tests, PAT testing £246, fire alarm £2715
4800	Caretaking/ Cleaning	9,500	11,690	18,250	18,500	18,750	56.1%	£270 windows + £520 cleaning offices and £520p/m library+ £500 sundries- £1800 clean atrium biannual (2019)?
4801	Refuse & Hygiene	3,500	3,617	3,726	3,837	3,952	3.0%	£1000 Sanitary and waste approx £160 p/m (Biffa £10.42 and £10.17 per week
4805	Electricity	15,500	19,000	19,570	20,157	20,762	3.0%	Annual spend expected to be £18767 - FOR WHOLE BUILDING - RECHARGES IN INCOME
4806	Gas	15,000	15,450	15,914	16,391	16,883	3.0%	FOR WHOLE BUILDING - RECHARGES IN INCOME
4807	Water and sewerage	3,000	3,500	3,605	3,713	3,825	3.0%	Around £285 P/M - RECHARGES IN INCOME
4810								
	Expenditure	169,500	116,817	108,356	105,424	107,565	-7.2%	
	Net Expenditure	85,009.0	17,597	(2,809)	(6,699)	(5,280)	-116.0%	
115	Other services to the public							
4123	Election costs	5,000	0	0	0	0		To use Earmarked Reserves before further budget commitments
4112	Service Level Agreements	43,000	45,150	45,150	45,150	46,000	0.0%	
	COVID Grants		5,000	0	0	0		
4150	Grants	16,000	14,000	16,000	16,000	16,000	14.3%	
	Expenditure	64,000	64,150	61,150	61,150	62,000	-4.7%	
309	Civic & Community Centres							
1010	Income Toilet Scheme	(617)	(617)	(617)	(617)	(617)	0.0%	
	Income	(617)	(617)	(617)	(617)	(617)	0.0%	
	F & GP Expenditure	635,029	584,878	576,426	574,421	579,395	-1.4%	
	F & GP Income	(91,808)	(102,537)	(114,876)	(113,740)	(114,462)	12.0%	
	F & GP Expenditure Over Income	543,221	482,341	461,549	460,681	464,933	-4.3%	

Significant changes to Budgets 2022/23

Code	Budget	Approved Budget 2021/22	Proposed Budget 2022/23	Change >10%	Change >£1,000	Reason for change
101	Corporate Management					
4055	Stripe Charges	100	212	112.0%	£212	Card Machine rental charges
102	Democratic Representation					
105	Central Support-Admin Costs					
4110	IT Equipment	1,000	2,500	150.0%	£2,500	Equipment for home working
109	Other Operating I & E					
1190	Interest Received	-	(1,000)		-£1,000	Some interest being received
1191	Loan Capital/Interest Received	(2,700)	(2,095)	-22.4%	-£2,095	CAFC balance remaining

Finance & General Purposes Draft Budget

Code	Budget	Budget 2020/21	Approved Budget 2021/22	Projected Budget 2022/23	Projected Budget 2023/24	Projected Budget 2024/25	Change	Information
113	<u>Pine Grove - Revenue Costs</u>							
1115	Income - Library		(4,500)	(10,750)	138.9%	-£10,750		Cleaning costs to library being recharged
4017	Health & Safety		2,550	1,000	-60.8%	£1,000		Anticipated costs lower
4250	Building Maintenance		40,000	25,000	-37.5%	£25,000		Anticipated costs lower
4800	Caretaking/ Cleaning		11,690	18,250	56.1%	£18,250		Library cleaning - recharges increased accordingly
115	<u>Other services to the public</u>							
	COVID Grants		5,000	0	-100.0%	£0		
4150	Grants		14,000	16,000	14.3%	£16,000		

Site Address	MPAN/MPR	Previous Day Rate	Previous Night Rate	Previous Standing Charge	Current Day Rate	Current Night Rate	Current Standing Charge	Proposed Day Rate	Proposed Night Rate	Standing Charge	Annual Usage	Previous Spend	Current total	Proposed Total	Increase/(Decrease)	Increase on previous spend	Contract to	
Electricity																		
Council Offices, Pine Grove	1900000385196	16.12	10.70	0.4241	15.98	13.97	0.1131				102844			£0.00			30.09.26	
Pavillion	1900046384035	16.12	10.70	0.4241	15.95	13.97	0.4140				13203			£0.00			30.09.26	
Changing Room Block	1900017289115	14.97	NA	0.0000	37.85	NA	0.9399	35.4200		0.4900	3290	£492.51	£1,588.33	£1,344.17	£244.16	£851.66		
Goldsmith Recreation Ground Eridge	1900070309879	15.47	NA	0.2500	37.85	NA	0.9399	34.9200		0.4900	4216	£743.47	£1,938.82	£1,651.08	£287.74	£907.61		
Chapel Green	1900060795919	15.47	NA	0	37.85	NA	0.9399	35.4200		0	2	£0.31	£343.82	£154.01	£189.81	£153.70		
Meter Cabinet Church Road	1900032289490	15.47	NA	0	37.85	NA	0.9399	35.4200		0	29	£4.49	£354.04	£163.57	£190.47	£159.09		
Whitehill Centre Whitehill Road	1900008288090	15.47	NA	0	37.85	NA	0.9399	35.4200		0	1866	£288.67	£1,049.34	£814.24	£235.11	£525.57		
												Total	£1,529.44	£5,274.35	£4,127.06	£1,147.29	£2,597.62	
Gas																		
Council Offices, Pine Grove	48776509	2.96	NA	0.3600	3.55	NA	0.6500				361242			£0.00			30.09.26	
The Pavilion Wolfe Recreation Ground Cottage Blackness Road	680185007	3.54	NA	0.4022	7.72	NA	0.9399	10.5800	NA	0.3813	12530	£590.62	£1,310.38	£1,464.85	£154.47	£874.23		
Council Offices, Pine Grove	8336413806	3.54	NA	0.4022	3.54	NA	0.4022				33274		£1,325.37	£0.00			11.03.22	
Council Offices, Pine Grove	580252703	3.54	NA	0.4022	3.54	NA	0.4022				38957		£1,526.66	£0.00			11.03.22	
												Total	£590.62	£4,162.41	£1,464.85	£154.47	£874.23	

New contracts in place with Engie which includes the blend and extend package

Current contract with Good Energy until 11.03.22

Now out of contract so inflated prices