

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 30th August 2022** at 7.30 pm when it is proposed to transact the following business:

Caroline Miles, Town Clerk
24th August 2022

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 28th June 2022 as a true record of the meetings

4. REVIEW OF F & G P POLICIES

4.1 To review the following policy and agree any action/changes
Freedom of Information & publication scheme

5. FINANCIAL MATTERS

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

5.2 To **note** the latest figures from Basepoint

5.3 To **note** the report on insurance and valuations

5.4 To **note** the IT report and **agree** any action

5.5 To **review** service and quotes for internal audit work

5.6 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

FREEDOM OF INFORMATION

1. Introduction

The Freedom of Information Act 2000

The Freedom of Information Act 2000 provides public access to information held by public authorities. It does this in two ways:

- 1.1 Public authorities are obliged to publish certain information about their activities
- 1.2 Members of the public are entitled to request information from public authorities

The Act covers any recorded information that is held by the Council. Recorded information includes printed documents, computer files, letters, emails, photographs, and sound or video recordings.

The Act does not give people access to their own personal data (information about themselves). Individuals wishing to see information about themselves need to make a Subject Access Request under the Data Protection Act.

2. What can be requested?

- 2.1 The right to ask for information only relates to information held by the Council at the time the request is made.
- 2.2 A request under the Freedom of Information Act gives a right to 'information' rather than specific records or documents.
- 2.3 The Council publishes a wide range of information on its website and as per the Council's Publication Scheme. Before submitting a request for information, the Council would urge individuals to visit the Council's website or check the Council's Publication Scheme (available on the website) as the information required may already be published.

3. How to make a request

- 3.1 A request must be made in writing. As much information as possible must be given to enable the Council to identify and locate the information being requested.
- 3.2 Requests may be made to the Town Clerk, Crowborough Town Council, Council Offices, Pine Grove, Crowborough, East Sussex, TN6 1DH or by email to Clerk@crowboroughtowncouncil.gov.uk or Information.Request@crowboroughtowncouncil.gov.uk
- 3.3 Where an individual is not able to make a request in writing, perhaps as a result of illiteracy, disability or illness, they may ask another person or agency (such as the Citizen's Advice Bureau) to help them or make the request of their behalf.

4. Response

- 4.1 The request will be dealt with by the Town Clerk or in their absence, the Assistant Town Clerk. The Town Clerk will do so in accordance with this policy and the guidance set by the Information Commissioners Office for dealing with requests.
- 4.2 Response to requests for information will be made promptly and within 20 working days after the day of receipt. **Subject Access Requests will be responded to within one calendar month.** Where we are unable to adhere to ~~the time timeline~~ **these time lines**, we will inform requesters of the reasons and will keep them updated.
- 4.3 The requester is entitled to say how they wish the information to be communicated to them. This may be by letter, email, in the form of a summary of the information or by inspection at the Council's

offices. Where an inspection of documents is required, this will be arranged with the Town Clerk for a mutually convenient date and time.

5. Charges

5.1 In certain circumstances the Council may charge a fee for any retrieval and provision of information. Full details of any charges will be notified to the requester by the Town Clerk before the request is processed.

5.2 The Council's Publication Scheme has full details of charges for the provision of hard copies of documents which is available on the Town Council's website.

6. Refusal of a Request

6.2 In certain circumstances the Council may refuse a request for information.

6.3 Vexatious and repeated requests and/or applications made with the aim of frustrating the operations of the Council may be refused.

6.4 The Council may also refuse to accede to a request for information where the information is considered to be exempted under the Freedom of Information Act. Information on exemptions can be found on the ICO website. <https://ico.org.uk>

Some parts of a request response may be redacted where the release would breach the Data Protection Act.

6.5 All requests will be considered on their merits and with the aim that information should be made available unless it is clearly not in public interest to do so.

6.6 A written explanation for any refusal of a request for information will always be given.

7. Recording requests

7.1 All requests under the Freedom of Information Act will be recorded on a central log.

Appeals

If you are not happy with the way your request has been handled or your review response you may appeal to:

The Information Commissioner
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF
Tel: 01625 545745
Fax: 01625 524510
website: <https://ico.org.uk>

Further information about your rights under the Freedom of Information Act is available from our website of the **Information Commissioner's Office**.

Information available from CROWBOROUGH TOWN COUNCIL under the model publication scheme

Information to be published	How the information can be obtained	Cost
Class 1 – Who we are and what we do (Organisational information, structures, locations and contacts)		
Who's who on the council and its committees	Hard copy	10p per sheet
	Website	Free
Contact details for the Town Clerk and council members	Hard copy	10p per sheet
	Website	Free
Location of main council office and accessibility details	Hard copy	10p per sheet
	Website	Free
Staffing structure	Hard copy	10p per sheet
	Website	Free
Class 2 – What we spend and how we spend it (Financial information relating to projected and actual income and expenditure, procurement, contracts and financial audit)		
Full accounts and audit report	Hard copy	10p per sheet
	Website	Free
Finalised budget	Hard copy	10p per sheet
	Website	Free
Precept	Hard copy	10p per sheet
	Website	Free
Borrowing Approval letter	Hard copy	10p per sheet
	Website	Free
Financial Standing Orders and Regulations	Hard copy	10p per sheet
	Website	Free
Grants given and received	Hard copy	10p per sheet
	Website	Free
List of current contracts awarded and value of contract	Hard copy	10p per sheet
	Website	Free
Members' allowances and expenses	Hard copy	10p per sheet
	Website	Free
Class 3 – What our priorities are and how we are doing (Strategies and plans, performance indicators, audits, inspections)		

Business Plan / Vision Document	Hard copy Website	10p per sheet Free
Annual report to Town Conference	Hard copy Website	Free Free
Class 4 – How we make decisions (Decision making processes and records of decisions)		
Timetable of meetings (Council, any committee/sub-committee meetings and parish meetings)	Hard copy Web site	10p per sheet Free
Agendas of meetings (as above)	Hard copy Web site	10p per sheet Free
Minutes of meetings (as above) – <i>n.b. this will exclude information that is properly regarded as private to the meeting</i>	Hard copy Web site	10p per sheet Free
Reports presented to council meetings – <i>n.b. this will exclude information that is properly regarded as private to the meeting</i>	Hard copy Web site	10p per sheet Free
Responses to consultation papers	Hard copy	10p per sheet
Responses to planning applications	Hard copy Web site	10p per sheet Free
Bye-laws	Hard copy	10p per sheet
Class 5 – Our policies and procedures (Current written protocols, policies and procedures for delivering our services and responsibilities)		
<u>Policies and procedures for the conduct of council business:</u> Procedural standing orders Committee and sub-committee terms of reference Delegated authority in respect of officers Code of Conduct Policy statements	Hard copy Web site	10p per sheet Free
<u>Policies and procedures about the employment of staff:</u> Equal Opportunities Statement Health and Safety Policy Recruitment policies (including current vacancies) Policies and procedures for handling requests for information Complaints procedures (including those covering requests for information and operating the publication scheme)	Hard copy Web site	10p per sheet Free
Record management policies (records retention, destruction and archive)	Hard copy website	10p per sheet Free
Schedule of charges (for the publication of information)	Hard copy website	10p per sheet Free

All other policies	Hard copy website	10p per sheet Free
Class 6 – Lists and Registers (Currently maintained lists and registers)		
Any publicly available register or list (if any are held this should be publicised; in most circumstances existing access provisions will suffice)	Hard copy – some information may be available for inspection only	10p per sheet
Assets Register	Hard copy Web site	10p per sheet Free
Register of members' interests	Hard copy Web site	10p per sheet Free
Register of gifts and hospitality	Hard copy Web site	10p per sheet Free
Disclosure log (indicating the information that has been provided in response to requests; recommended as good practice, but may not be held by parish councils)	Hard copy	10p per sheet
Class 7 – The services we offer (information about the services we offer, including leaflets, guidance and newsletters produced for the public and businesses)		
Allotments	Available for inspection Hard copy booking form/maps etc Web site	Free of charge Free
Burial grounds i.e maps and closed churchyards	Available for inspection	Free of charge
Community centres and village halls	Hard copy booking form	Free of charge
Parks, playing fields and recreational facilities	Hard copy booking form	Free of charge
Seating, litter bins, clocks, memorials and lighting	Available for inspection Hard copy	Free of charge 10p per sheet
Poster boards	Hard copy booking form	Free of charge
Bus shelters	Available for inspection	Free of charge

	Hard copy	10p per sheet
Newsletters	Delivered to all properties in the parish	Free of charge
Foreign Pension Signing		£10.00 per appointment and sign off.
A summary of services for which the council is entitled to recover a fee, together with those fees (e.g. burial fees)	Hard copy	10p per sheet
	Web site	Free

Postage costs incurred. Actual cost of Royal Mail 2nd class.



TITLE: Finance Report

AGENDA ITEM NUMBER: 5

MEETING DATE: 30th August 2022

COUNCIL/COMMITTEE: F&GP Committee

PURPOSE OF REPORT:

- 5.1 This report covers F&GP's current income and expenditure against budget and Earmarked Reserves (EMR) position
- 5.2 To note the latest financial information from Basepoint
- 5.3 To note the comments regarding property valuations
- 5.4 To note the figures relating to IT back up costs
- 5.5 To review the services for Internal Auditor
- 5.6 To agree the external auditor
- 5.7 To recommend to Full Council the disposal of a bus shelter from the Asset Register
- 5.8 To note the confidential debtors report

SUPPORTING DOCUMENTS:

- Appendix A – Income & Expenditure Report
- Appendix B - Earmarked Reserves
- Appendix C – Financial Information from Basepoint
- Appendix D – Internal Auditor Quote April Skies
- Appendix E - Internal Auditor Quote Fair Account
- Appendix F – IAC Consultancy
- Appendix G - Confidential Aged Debt Report

CONTACT OFFICER: RFO

OFFICER RECOMMENDATIONS:

	The Committee is RECOMMENDED to:
(1)	Note the Committee's current income and expenditure position. Appendix A
(2)	Note this Committee's Earmarked Reserves and agree any actions. Appendix B
(3)	Note the latest financial information from Basepoint. Appendix C

	(4) Note the comments regarding property valuations.
	(5) Note and Agree the figures relating to IT back up services.
	(6) Review services and quotes for Internal Auditor work. Appendices D, E and F
	(7) Agree to continue with the external auditor
	(8) Recommend the disposal of bus shelter from the asset register.
	(9) Note the Confidential Aged Debt Report. Appendix G

5.1 Income and Expenditure

5.1.1 Attached as Appendix A is the Income & Expenditure report for this Committee for the financial year 2022/2023. **There are no significant variances to report.**

Corporate Management (101)

4057/101 – Audit Fees. Includes an accrual brought forward from last year for fees relating to 21/22 financial year audits

Democratic Representation (102)

No significant variances to report

Central Admin & Support costs (105)

No significant variances to report

Other Operating Income & Expenditure (109)

No significant variances to report

Pine Grove – Revenue Costs (113)

1118/113 – Income – Basepoint Profit Share. We have received one profit share payment which relates to the quarter ended December 2021. A further invoice has been raised to end of March 2022. These receipts have not been budgeted for as are not guaranteed income

4807/113 – Water. Due to some inaccurate meter readings a larger than anticipated invoice was received at the end of the last financial year. This has been rectified during 22/23 by way of a credit note so currently shows as a credit on this code

Earmarked Reserves

5.1.2 This Committees EMR's are attached as Appendix B. Committee is asked to consider if Earmarked Reserves are still required and if not, the amount will be transferred back to the General Reserve.

Bank Reconciliations

- 5.1.3 Bank reconciliations have been signed by the previous chair of F&GP committee up until and including July 2022.

5.2 Financial Information from Basepoint

Appendix shows the latest financial information received from Basepoint for their second quarter of the year ending 30th June 2022. These show a profit of £30,358 resulting in a profit share to CTC of £7,679. This has been invoiced to them and is awaiting payment.

Current occupancy rates have been obtained and they are currently running at 71.2% of full occupancy.

5.3 Property Valuations and Insurance

A question was raised regarding the valuation and re-build cost for PineGrove. Before the most recent property valuation, the reinstatement costs assessment was based on a report completed in November 2018 which estimated the cost to be £5,700,000 and the annual insurance has been based on this and index linked each year. In 2021 this figure stood at £6,228,544.

The recent property valuation came to £7,000,000 which has been arrived at through a local qualified professional and takes into consideration as many elements of a building reinstatement as possible.

The insurance company will only insure buildings based on up to date reinstatement cost assessment and up to the value stated. If the property insured was less than the actual rebuild cost, the insurance company would not cover the difference. They would only pay out up to the sum insured.

A further question was raised regarding Alderbrook Stadium. This has been insured through the Council for a number of years – records indicate that it was added in 2012. This is on the insurance with a note added “interest noted of Crowborough Athletic Football Club”, meaning that another party has an interest in the property.

The way this should be treated will become clear as we go through the process with an expert regarding the split between Trusts and Council.

5.4 IT Back Up Costs

This service is currently provided by Weald IT. Officers are very happy with the current service provided and support has been provided quickly and efficiently when

required. The back up element of this service is currently adjoined to the IT support costs.

Current costs cover a transfer to an offsite cloud backup provider and features 1 year data retention. This is currently supplied by ShadowProtect product at £110 per month. It is proposed to move this to N-Able backups at a cost of £60 per month.

Osiris, is an alternative company, currently used by another local town council. This company offers a 60 day retention period at £65 per month and would suggest an external hard drive for documents to be stored on for a longer period.

South East Business Solutions has also provided a quote for £90 per month. This is for a one year retention period

The company previously suggested was contacted but as it is not a local company and is based in America, Officers felt that this wouldn't be a workable solution.

It is recommended that we stay with the current provider so that the IT support and back up service are kept with the same provider to avoid conflict, and move this to the new N-Able back up at £60 per month.

5.5 Internal Auditor

A previous resolution made stated that the Internal Auditor for Crowborough Town Council should be changed every two years.

There is not an abundance of Internal Auditors currently specialising in local Government accounts and it has been difficult to obtain quotes from three companies.

4 companies have been approached. 2 have declined the offer to quote as they don't currently have any capacity to take on the work. Appendix D shows the quote from April Skies Accounting and Appendix E shows the quote from Fair ACcount. NALC have been contacted to ask for an approved list of internal auditors but have been unable to supply anything. Smaller Authorities' Audit Appointments have also been approached and although they can supply an approved list of external auditors, they do not have such a list for internal auditors.

SLCC states "There is no governing body for auditors because Eric Pickles specifically put into the legislation that they could be anybody at all - "armchair auditors". We are hoping with the IAF to get a national list, that councils can search by area and some CALCs run county wide teams but there are many areas with a severe shortage of experts - we hope to have training and advice in place by the end of the year to make it easier for everybody."

We currently pay £462 per audit which happen twice a year through IAC consultancy. This company has recently contacted us to say that unfortunately, due to a lack of staff, they are having to withdraw their services – letter attached as Appendix F.

This then leaves us without an internal auditor for the next scheduled meeting in November.

Due to this difficulty, it is requested that the change to Internal Auditor should happen every 5 years.

5.6 External Auditor

Under the Local Audit (Smaller Authorities) Regulations 2015, SAAA is responsible for appointing external auditors to all applicable opted-in smaller authorities, for setting the terms of appointment for limited assurance reviews and for managing the contracts with the appointed audit firms. Smaller authorities are those whose gross annual income or expenditure is less than £6.5 million.

The next 5-year appointing period runs from 2022-23 until 2026-27 and SAAA has undertaken a procurement exercise to appoint auditors to each County area from 1 April 2022.

We now have an option to opt-out of the next round of 5-year audit appointments.

All smaller authorities are automatically opted into the central procurement of external auditors by default, any authorities who do not wish to be part of the SAAA arrangements must formally notify SAAA that they wish to opt out within 8 weeks of this communication but no later than 28 October 2022

All authorities require an appointed external auditor and we currently use PKF Littlejohn for our external audits.

It is the recommendation from the RFO that we continue to 'opt in' for SAAA to appoint the external auditor for the next five years to 2027.

5.7 Disposal of Bus Shelter

As per financial regulation 14.2, a recommendation to Full Council is required for a disposal to be made from the asset register.

A bus shelter on Crowborough Hill in Jarvis Brook was hit by a lorry which drove off, causing damage to the roof, making the shelter unsafe.

Upon investigation, it has come to light that the bus stop isn't used anymore and that buses don't stop there.

The cost to replace would be around £3,000 or this can be removed from the asset register with a disposal value of £3,300.

It is recommended that the removal from the asset register is put to Full Council.

5.8 Confidential Aged Debtors Report

Appendix G shows the Aged Debt Report.

Basepoint currently owe payment for invoices raised in April, June and July covering the service charges. These total around £10,000. They have been chased on a regular basis.

They have made payment for the two profit share invoices raised since April.

RFO

Detailed Income & Expenditure by Budget Heading 19/08/2022

Month No: 5

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Finance and General Purposes</u>								
<u>101 Corporate Management</u>								
1120 Income- Rechargeable	0	743	0	(743)			0.0%	
Corporate Management :- Income	0	743	0	(743)				0
4055 Stripe Charges	180	1	212	211		211	0.5%	
4056 Bank Charges	793	364	1,700	1,336		1,336	21.4%	
4057 Audit Fees	2,770	(2,415)	4,000	6,415		6,415	(60.4%)	
4058 Legal & Professional Fees	11,791	989	12,120	11,132		11,132	8.2%	
4060 Accounting Support	1,986	1,160	2,400	1,240		1,240	48.4%	
Corporate Management :- Indirect Expenditure	17,520	99	20,432	20,333	0	20,333	0.5%	0
Net Income over Expenditure	(17,520)	644	(20,432)	(21,076)				
<u>102 Democratic Representation</u>								
4119 Members Allowances	16,102	3,211	23,787	20,576		20,576	13.5%	
4120 Members Expenses	0	0	200	200		200	0.0%	
4121 Members Courses	140	30	1,000	970		970	3.0%	
4122 Civic Expenses	486	332	1,000	668		668	33.2%	
Democratic Representation :- Indirect Expenditure	16,728	3,573	25,987	22,414	0	22,414	13.8%	0
Net Expenditure	(16,728)	(3,573)	(25,987)	(22,414)				
<u>105 Central Support-Admin Costs</u>								
1050 Income-Pension Forms	140	50	0	(50)			0.0%	
Central Support-Admin Costs :- Income	140	50	0	(50)				0
4015 IT Support	7,315	3,000	7,283	4,283		4,283	41.2%	
4020 Telephone & Postage	6,306	2,369	5,835	3,466		3,466	40.6%	
4021 Stationery and Printing	3,977	1,476	3,850	2,374		2,374	38.3%	
4022 Insurance	18,309	0	17,905	17,905		17,905	0.0%	
4023 Subscriptions	4,879	3,785	5,200	1,415		1,415	72.8%	
4024 Equipment rental/Lease	1,713	857	1,795	938		938	47.7%	
4110 New IT Equipment	1,026	1,282	2,500	1,218		1,218	51.3%	
4255 Equipment	874	944	1,000	56		56	94.4%	
Central Support-Admin Costs :- Indirect Expenditure	44,399	13,711	45,368	31,657	0	31,657	30.2%	0
Net Income over Expenditure	(44,259)	(13,661)	(45,368)	(31,707)				

Detailed Income & Expenditure by Budget Heading 19/08/2022

Month No: 5

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
109 Other Operating Income & Exp.								
1176 Precept Received	1,507,433	761,369	1,522,738	761,369			50.0%	
1190 Income-Interest Received	1,665	1,665	1,000	(665)			166.5%	
1191 Income-Loan-Capital/Interest R	2,700	2,095	2,095	0			100.0%	
1196 Income-CIL receipts	14,167	154,161	0	(154,161)			0.0%	154,161
Other Operating Income & Exp. :- Income	1,525,965	919,290	1,525,833	606,543			60.2%	154,161
4175 PWLB - CCA Hall	99,371	0	99,370	99,370		99,370	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%	35,343
Other Operating Income & Exp. :- Indirect Expenditure	315,343	84,867	315,345	230,478	0	230,478	26.9%	35,343
Net Income over Expenditure	1,210,622	834,423	1,210,488	376,065				
6001 plus Transfer from EMR	0	35,343						
6002 less Transfer to EMR	14,167	154,161						
Movement to/(from) Gen Reserve	1,196,455	715,605						
113 Pine Grove-Revenue Costs								
1051 Income-Miscellaneous	1,576	0	0	0			0.0%	
1103 Income-insurance	0	6,350	0	(6,350)			0.0%	
1115 Income-Library Rechargeable	15,050	1,184	10,750	9,566			11.0%	
1116 Income-Basepoint Rechargeable	52,324	13,186	35,414	22,228			37.2%	
1117 Income-Basepoint Rent	60,000	30,000	60,000	30,000			50.0%	
1118 Income-Basepoint Profit share	0	20,482	5,000	(15,482)			409.6%	
Pine Grove-Revenue Costs :- Income	128,950	71,202	111,164	39,962			64.1%	0
4012 Rates	13,024	5,166	13,792	8,626		8,626	37.5%	
4017 Health & Safety	1,691	0	1,000	1,000		1,000	0.0%	
4041 Grounds Maintenance	1,491	220	1,500	1,280		1,280	14.7%	
4250 Buildings Maintenance	56,575	22,130	25,000	2,871		2,871	88.5%	
4335 Security, Fire & Alarms	5,379	1,581	6,000	4,419		4,419	26.4%	
4800 Caretaking/ Cleaning	17,555	5,982	18,250	12,268		12,268	32.8%	
4801 Refuse & Hygiene	3,340	361	3,726	3,365		3,365	9.7%	
4805 Electricity	27,240	15,218	19,570	4,352		4,352	77.8%	
4806 Gas	16,849	10,277	15,914	5,637		5,637	64.6%	
4807 Water and Sewerage	12,028	(6,583)	3,605	10,188		10,188	(182.6%)	
Pine Grove-Revenue Costs :- Indirect Expenditure	155,171	54,352	108,357	54,005	0	54,005	50.2%	0
Net Income over Expenditure	(26,221)	16,850	2,807	(14,043)				
6001 plus Transfer from EMR	43,000	0						
Movement to/(from) Gen Reserve	16,779	16,850						

Detailed Income & Expenditure by Budget Heading 19/08/2022

Month No: 5

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>115 Other Services to the Public</u>								
4112 Service Level Agreements	45,150	45,150	45,150	0		0	100.0%	
4150 Grants	3,845	7,450	16,000	8,550		8,550	46.6%	
Other Services to the Public :- Indirect Expenditure	48,995	52,600	61,150	8,550	0	8,550	86.0%	0
Net Expenditure	(48,995)	(52,600)	(61,150)	(8,550)				
<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>								
9009 Election Reserve	912	0	0	0		0	0.0%	
Earmarked F & GP :- Indirect Expenditure	912	0	0	0	0	0		0
Net Expenditure	(912)	0	0	0				
6001 plus Transfer from EMR	912	0						
Movement to/(from) Gen Reserve	0	0						
Finance and General Purposes :- Income	1,655,672	991,593	1,637,614	646,021			60.6%	
Expenditure	599,068	209,203	576,639	367,436	0	367,436	36.3%	
Net Income over Expenditure	1,056,604	782,390	1,060,975	278,585				
plus Transfer from EMR	43,912	35,343						
less Transfer to EMR	14,167	154,161						
Movement to/(from) Gen Reserve	1,086,349	663,572						
Grand Totals:- Income	1,655,672	991,593	1,637,614	646,021			60.6%	
Expenditure	599,068	209,203	576,639	367,436	0	367,436	36.3%	
Net Income over Expenditure	1,056,604	782,390	1,060,975	278,585				
plus Transfer from EMR	43,912	35,343						
less Transfer to EMR	14,167	154,161						
Movement to/(from) Gen Reserve	1,086,349	663,572						

<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>01/04/2022</u>			<u>19/08/2022</u>			
314		<u>Finance & General Purposes</u>							
9009	901	Election Reserve	33,874		0	33,874		33,874	co-option awareness campaign
9022	901	Training	1,545			1,545		1,545	
314		F & GP Total	35,419	0	0	35,419	0	35,419	

BUILDING OWNER CERTIFICATE

Basepoint Crowborough , United Kingdom

	ACTUAL Q1 2022	ACTUAL Q2 2022	ACTUAL FY 2022
Gross Revenue	115,885	110,040	225,925
Costs of food, beverage and other supplies	604	238	842
Staff payroll costs	20,396	15,213	35,610
Property costs (including but not limited to taxes, service charges, utility costs)	31,201	29,894	61,095
Insurance premiums in connection with provision of services at the Premises	1,267	1,333	2,600
Fees and costs of subcontractors engaged for provision of services at the Premises	114	82	196
Advertising and marketing costs	-	-	-
Accounting costs	1,554	2,573	4,127
Credit card and banking charges	517	495	1,012
Introduction, sales commission, brokerage and agent's fees	501	232	734
Bad debts	2,447	3,326	5,773
Cost of refurbishment at or works to the premises (amortised) and lease payments	7,558	7,563	15,121
IT hardware, equipment, software licence and maintenance fees	13,562	7,622	21,185
Goods and services purchased in connection with Services rendered at the Premises	13,400	11,109	24,509
Irrecoverable VAT	-	-	-
Costs	93,122	79,682	172,804
Cashflow available after Costs	22,763	30,358	53,121
Unpaid Costs Balance from previous period	112,703	-	-
Unpaid Costs Balance to be carried forward from current period	-	-	-
Unpaid Costs Balance reduction from current period cash flow	-	-	-
Cashflow available after discharging any Unpaid Costs Balance	22,763	30,358	53,121
Guaranteed Rent - £5,000 per month (will start 6 June 2020)	15,000	15,000	30,000
Profit Share to Landlord (50% of available proceeds)	3,881	7,679	11,561
Tenant's Profit Incentive (50% of available proceeds)	3,881	7,679	11,561

I certify that the above is in accordance with the accounting records of Regus and as per our lease agreement.

SIGNED on behalf of IWG



JOY EBRO
FINANCIAL ACCOUNTING MANAGER
RENT & LANDLORD
GLOBAL SERVICE CENTRE

Karen Whiley

RFO - Crowborough Town Council

9 August 2022

Dear Karen

Provision of Internal Audit Services

Thank you for your recent email regarding internal audit services for your Council. I am pleased to bid for this work and set out details of my services below.

1. Audit Fee

I would charge £550 for the annual internal audit of Crowborough Town Council. This will allow for 2 audits, which can be carried out remotely or in person. Should the council wish for a third audit, this can be provided at an additional cost of £250.

I would also need to charge for travel to the Council for audit visits, should this be the agreed approach. This will cost around £40 per visit.

This assumes all working papers and relevant reconciliations are completed to a good standard. Additional work would be charged at £60 per hour.

2. Audit Programme

I am able to carry out audits remotely or in person, depending on the Council's preference. Ordinarily I would anticipate 2 audits in the financial year. My interim audit visit is usually carried out in November, and would typically cover the following:

- Bank reconciliations.
- Risk assessments.
- First 6-7 months quarters income and expenditure testing;
- Monitoring of council finances; and
- Salaries and wages – first half of financial year.

My final audit would be carried out in May / June each year, after compilation of the financial statements, and I cover the following work at this stage:

- Agreement of accounts to ledgers
- Review of fixed asset and investment registers
- Review of information for external audit
- Year-end bank reconciliation
- Transaction testing for second half of financial year.

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016

6 Uplands Road. Farnham GU9 8BP

3. Audit Process

My audit process is driven by the 12 control objectives of the internal audit section of the Annual Governance and Accountability Return (AGAR). I am required to sign off that the Council has proper controls in place against each of these control objectives, and my testing seeks to gather evidence to support the required sign off. The control objectives I must review are set out below, together with examples of tests I carry out to confirm proper controls are in place.

Control Objective	Example of audit test proposed
Appropriate accounting records have been properly kept throughout the financial year	Confirm transactions recorded on ledger are supported by relevant vouchers – ledgers up to date and properly reconciled
The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	Test sample of expenditure transactions from ledger, test expenditure authorised in line with financial regulations, VAT accounting correct and payment is for goods services delivered to Council
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Review risk assessment process. Test insurance is in place and at appropriate levels. Review ICT back up.
The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	Review budget and precept setting process. Ensure effective budget monitoring process is in place. Review reserves levels at year end and ensure proper levels of earmarked and general reserves are in place.
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Test sample of income transactions from ledger, test that amount invoices accords with fees approved by council. Review debt collection process.
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	Ensure petty cash is reconciled on a regular basis
Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Test sample of salary payments from ledger – confirm pay rates for staff are in line with approved rates of pay / NALC scales.
Asset and investments registers were complete and accurate and properly maintained.	Review asset register and ensure it is up to date with all additions / disposals properly entered on to register. Check all assets accounted for on correct basis.
Periodic and year-end bank account reconciliations were properly carried out.	Review and reperform bank reconciliations, ensure proper reporting at a Council meeting

This authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations	Check that inspection periods are set in line with regulations
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4. Reporting

I issue written reports to the Clerk on completion of both the interim and final audits. My report follows the structure of the AGAR, with details of audit testing and findings set out against each control objective defined in the internal audit section of the AGAR.

My report will include a schedule of recommendations, and I check for implementation of recommendations at each audit visit. The reports should be presented to Councillors to assist in preparation of the Annual Governance Statement.

5. My Experience

I am a CIPFA qualified accountant with more than 30 years' experience in the public sector, mainly in local government audit. I have moved into the Parish and Town Council sector in the last 5 years and have the following relevant experience.

- Acting as RFO at a large parish council in Surrey, and offering continuing finance support;
- Experienced user of the RBS system and Edge systems, both as auditor and as RFO
- I have a portfolio of around 30 parish and town council audits I complete annually.

Please be assured that I will carry out the audit work should I be successful, and not delegate to a junior colleague. I look forward to hearing from you, and please contact me if you need any further information, or would like the names of referees.

6. Independence

I confirm I am completely independent of Crowborough Town Council. Should I be successful in this tender, I confirm I am debarred from taking on further work with the Council.

 07958 990310

 mike@aprilskies.co.uk

Company Registration Number 14174016

6 Uplands Road. Farnham GU9 8BP

Please do not hesitate to contact me if you have any queries at all. I look forward to hearing from you in the near future

Yours sincerely



Mike Platten

Farsight Consulting Ltd

 07958 990310

 mike@aprilskies.co.uk

Company Registration Number 14174016

6 Uplands Road. Farnham GU9 8BP

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↑ Roker Way

Fair Oak
Eastleigh
HANTS
SO50 7LD

Fair Account

Mobile: 07815 435 380

Website: www.townandparishaudit.co.uk

22 August, 2022

E-mail paulreynolds48@hotmail.com

Karen Whiley
RFO
Crowborough Town Council
Council Offices
Pine Grove
Crowborough
TN6 1DH

Dear Karen,

Crowborough Town Council Internal Audit

Further to your recent email, I am writing to confirm that I would be happy to undertake the 2022/23, annual Internal Audit for your Council. I can confirm that I am a fully qualified FMAAT, holding full PI cover, and am AAT Licensed to engage in Public Practice.

I would be willing to undertake the “lighter touch” Internal Audit of the Council for 2022/23 at an audit fee of **£1,500**. If a **3-year contract** is awarded, this fee would be discounted to **£1,250 for each year**. This would be based on the standard Internal Audit, with AGAR review, performed by site visits &/or remotely by electronic transfer, and includes travel costs. Also included would be an advisory service for general, financial matters. There will be no extra charges unless any **agreed** other project work was requested. This quote is based on 3 similar sized Town Councils (both for Precepts & Budgets) currently audited by Fair Account.

The audit could be performed by ½, ¾ & year-end audits to provide ongoing assurance to Councillors during the year, and this facility is utilised by most of our present, Council audits. The agreed annual fee would apply to any stated frequency, **thus no extra charge for this interim audit service.**

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Relevant CV information for your perusal as follows:

- Fellow Member Association of Accounting Technicians.
- Licensed and regulated by the AAT for Public Practice. (Licence no.1530)
- 35 years Local Govt. internal audit experience, with large County, City and Unitary Councils, latterly as Group Auditor.
- 20 years experience on Parish and Town Council internal audits from the outset of the 'lighter touch' regulations, and included on the approved listings for Hampshire, Wiltshire, Dorset, IOW, Somerset, Berkshire, Sussex, Surrey and SLCC.
- Currently the Internal Auditors for 152 Parish and Town Councils in the South & Southwest of England. Should you require any comments on our audit standards, please contact the Town Clerks or RFO's at Bridport (Dorset), Frome (Somerset), Woodley (Berks) and Blackwater & Hawley (Hants), or Clerks for larger Parishes at Downton (Wilts), Lyndhurst (Hants), Alderholt (Dorset), West End (Hants) & Hound (Hants).
- Also, I conduct Audits & Independent Examinations on a range of Youth Clubs, Managed Village Halls & Joint Cemetery Boards linked to Local Councils.
- Lecturer for SLCC & AAT on Audit aspects, for last 20 years.
- Full Professional Indemnity insurance cover provided.

I would be happy to discuss the proposal further, if required.

I look forward to hearing from you shortly.

Yours sincerely,

PAUL REYNOLDS, FMAAT



Karen Whiley
RFO
Crowborough Town Council
Council Offices
Pine Grove
Crowborough
Sussex
TN6 1DH

15-Aug-22

Provision of Internal Audit Services

Dear Karen

I am writing to advise you that, regretfully, we will be unable to continue to provide Internal Audit services to your Council.

You may be aware that we have recently lost staff who have taken up significantly higher paid opportunities elsewhere. We have tried to recruit replacement staff but, unfortunately, we have not been able to find suitable candidates. This is due to a variety of factors, including the skillset we need, the preference for many candidates to work from home, and the much higher salaries being offered in the market. It appears unlikely that these circumstances will change in the foreseeable future.

This is obviously a very difficult, and frustrating, decision.

I understand that this may well cause problems for you and I am writing to you now so that you have as much time as possible to put in place alternative arrangements. If you need any help in this process please let me know.

Yours sincerely



Kevin Rose ACMA
Director

Outstanding Balances by Month as at 19/08/2022

A/C Code	Customer Name	Balance	Aug 2022	Jul 2022	Jun 2022	Prior Months	On A/c
Ledger No 1, Sales Ledger							
BASEPOINT	BASEPOINT	10,000.77	0.00	4,268.42	5,162.79	569.56	0.00
BEACONCO	BEACON ACADEMY	187.20	187.20	0.00	0.00	0.00	0.00
BURSLEM	BURSLEM	205.00	0.00	205.00	0.00	0.00	0.00
CAFC	CAFC	1,495.00	0.00	0.00	0.00	1,495.00	0.00
CAMPING	CAMPING	6,911.00	0.00	6,911.00	0.00	0.00	0.00
CRICKET	CROW CRICKET	1,000.00	250.00	250.00	500.00	0.00	0.00
CROWCOM	CROWBOROUGH COMMUNIT	14.40	14.40	0.00	0.00	0.00	0.00
CRUMBS	CRUMBS AND TREACLE	75.00	75.00	0.00	0.00	0.00	0.00
DELANEYS	ED ROSIE DELANEY	121.00	121.00	0.00	0.00	0.00	0.00
FARRELL	MRS PAMELA FARRELL	75.00	75.00	0.00	0.00	0.00	0.00
GEORGIU, MR N	GEORGIU	55.89	55.89	0.00	0.00	0.00	0.00
HOCKEY	HOCKEY CLUB	1,750.00	0.00	0.00	1,750.00	0.00	0.00
JTEMPLE	JTEMPLE	80.00	0.00	80.00	0.00	0.00	0.00
MCLELLAN	C MCLELLAN	262.50	262.50	0.00	0.00	0.00	0.00
NETBALL4F	NETBALL FOR FUN	84.00	84.00	0.00	0.00	0.00	0.00
RB ARTS	RB ARTS ACADEMY	105.00	30.00	75.00	0.00	0.00	0.00
REEVES	REEVES	30.00	30.00	0.00	0.00	0.00	0.00
REJ JASSI	REJ JASSI	234.40	234.40	0.00	0.00	0.00	0.00
SMPRIMAR	ST MICHAELS PRIMARY	86.40	86.40	0.00	0.00	0.00	0.00
SUSANNAC	SUSANNA COX	375.00	180.00	195.00	0.00	0.00	0.00
TESTERJON	TESTER & JONES	5,345.00	2,420.00	2,925.00	0.00	0.00	0.00
WAIN,MR M	MATT FIDDES MARTIAL	120.00	120.00	0.00	0.00	0.00	0.00
Total Sales Ledger No 1		28,612.56	4,225.79	14,909.42	7,412.79	2,064.56	0.00
TOTAL SALES LEDGER BALANCES		28,612.56	4,225.79	14,909.42	7,412.79	2,064.56	0.00