

## **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 13<sup>th</sup> December 2022** at 7.30 pm when it is proposed to transact the following business:

**Caroline Miles, Town Clerk**  
**7<sup>th</sup> December 2022**

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MEETINGS OF THE COUNCIL ARE OPEN TO THE PUBLIC.

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Questions from members of the public (15 minutes maximum)

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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 29<sup>th</sup> November 2022 as a true record of the meeting
- 4. FINANCIAL MATTERS**
  - 4.1 To **review** F&GP's current income and expenditure against budget and Earmarked Reserves (EMR) position
  - 4.2 To **review** and **note** the internal auditors report and comments
  - 4.3 To **note** the latest insurance claim information
  - 4.4 To **note** the current agreements on trade accounts
  - 4.5 To **review** the Annual Investment Strategy
  - 4.6 To **review** the current investments
  - 4.7 To **discuss** the Landlord insurance requirements at Alderbrook
- 5. PROPOSED BUDGETS FOR 2023/24**
  - 5.1 To **review** all the committee budgets and **agree** a recommendation to Full Council, setting the Precept for 2023/24
- 6. EXEMPT BUSINESS**
  - 6.1 To **note** the confidential aged debt report
- 7. 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:** 13<sup>th</sup> December 2022

**COUNCIL/COMMITTEE:** F&GP Committee

**PURPOSE OF REPORT:**

- 4.1 This report covers F&GP's current income and expenditure against budget and Earmarked Reserves (EMR) position
- 4.2 To **review** and **note** the internal auditors report and comments
- 4.3 To **note** the latest insurance claim information
- 4.4 To **note** the current agreements on trade accounts
- 4.5 To **review** the Annual Investment Strategy
- 4.6 To **review** the current investments
- 4.7 To **discuss** the Landlord insurance requirements at Alderbrook

**SUPPORTING DOCUMENTS:**

- Appendix A – Income & Expenditure Report
- Appendix B - Earmarked Reserves
- Appendix C – Internal Auditors Reports
- Appendix D – Insurance Claims 2022/23
- Appendix E – Annual Investment Strategy

**CONTACT OFFICER:** RFO

<b>OFFICER RECOMMENDATIONS:</b>	
	<p>The Committee is RECOMMENDED to:</p> <ul style="list-style-type: none"><li>(1) <b>Note</b> the Committee's current income and expenditure position. Appendix A</li><li>(2) <b>Note</b> this Committee's Earmarked Reserves and <b>agree</b> any actions. Appendix B</li><li>(3) <b>Note</b> the internal auditors' reports. Appendix C</li><li>(4) <b>Note</b> the latest insurance claim information. Appendix D</li><li>(5) <b>Review</b> the annual investment strategy and <b>recommend</b> to Full Council</li></ul>

	(6) <b>Review</b> the current investments and <b>agree</b> next steps
	(7) <b>Discuss</b> landlords insurance requirements

#### 4.1 Income and Expenditure

- 4.1.1 Attached as Appendix A is the Income & Expenditure report for this Committee for the financial year 2022/2023. **Significant variances are highlighted in bold.**

##### 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)

**4022/105 – Insurance. The annual figure will be more than the budgeted figure by around £2,000**

##### 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**

- 4.1.2 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**

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

## **4.2 Internal Auditor's Report**

Appendix C shows the internal auditors report and comments after the first interim audit from the new company.

3 recommendations have been made. Officers comments are as follows:

- 1) We currently check any change of bank details received, by emailing the supplier for confirmation. The email address used is taken directly from the suppliers website and not from any paperwork received in case they have been doctored.
- 2) Regular reports are sent out to all Councillors as part of the month end process, but these are not recorded. Therefore, each Full Council meeting will now include a full income and expenditure report.
- 3) The Annual Investment Strategy is currently reviewed annually and any surplus funds are held with UK registered banks and building societies. It is recommended that these accounts are reviewed every six months.

## **4.3 Insurance Claim Information**

As per financial regulation 15.4, details of any loss or claim should be taken to Committee:

*The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim and shall report these to Council at the next available meeting.*

Appendix D shows that there haven't been any claims made during the course of 2022/23. There has been one potential claim of which the insurance company were notified of, but no claim has been made to date.

The dates in blue relate to claims made in the last financial year but where claims have been made within this financial year.

## **4.4 Trade Accounts**

As per financial regulation 6.18, current trade cards held by staff are as follows:

Screwfix (Trade UK) £2,000

Fuel Cards unlimited but are restricted to the registration plates of the Councils vehicles

Lloyds Charge Card £5,000 as per financial regulation 6.20



#### 4.5 Annual Investment Strategy

Appendix E shows our current Investment Strategy. No changes have been made and it is requested that this is recommended to Full Council.

#### 4.6 Investments

As at 30th November the Council had the following investments totalling £2,750,309

NatWest Business Reserve	£1,282,346
NatWest Current Account	£ 150
NatWest 95 day Notice Account	£ 859,108
Lloyds Current Account	£ 106,629
Lloyds 95 day Notice Account	£ 502,076

Current interest rates are as follows:

NatWest Business Reserve	0.8%
NatWest 95 day Notice Account	1.1%
Lloyds 95 day Notice Account	1.45%

The Annual Investment Strategy states:

*Not less than one month's average working capital requirement will be kept in current and instant access accounts.*

*Depending on the prevailing interest rates and forecast cash flow requirements, investments not required for current expenditure may be placed on longer term deposits of up to 2 years.*

Current options with our current banks are:

	Natwest	Lloyds
<b>Treasury Reserve Deposit Accounts</b>		
3mths		1.00%
4mths	2.40%	
5mths	2.85%	
6mths	3.00%	2.50%
7mths	3.10%	
8mths	3.20%	
9mths	3.30%	2.55%
10mths	3.35%	
11mths	3.40%	
12mths	3.45%	2.60%
<b>Notice Accounts</b>		
32 day notice account		1.10%

95 day notice account	1.50%	1.45%
<a href="#">Fixed Maturity Date accounts</a>		
24.05.23		2.50%
08.11.23		2.60%

The NatWest 95 day notice account could be changed to a treasury reserve deposit account for 6 months . We would have to provide the required 95 days notice to do this.

The Lloyds 95 day notice account can also be placed in a fixed maturity date account. Again the 95 day notice will need to be given before these funds can be moved.

It is recommended that, committee agree to provide notice for each of the 95 day notice accounts so that the money can be moved into higher bearing interest accounts.

#### 4.7 Insurance

CAFC are questioning the insurance for the stadium and who should hold the policy.

The current lease states that “the Landlord will keep the Demised Premises insured”. Demised premises is defined as, the land at Alderbrook Recreation Ground and all additions, alterations and improvements thereto carried out during the term, but there is a question over who should insure the building as it is not owned by CTC.

The stadium is not owned by CTC and is currently insured by CAFC and a property cannot be insured by two different parties.

CTC can insure the property if there is written agreement and CAFC relinquish the current insurance held.

We have asked a legal firm to look into this on our behalf to ensure that the correct process is in place.

#### RFO

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>Finance and General Purposes</b>								
<b>101 Corporate Management</b>								
1120 Income- Rechargeable	0	743	0	(743)			0.0%	
Corporate Management :- Income	<b>0</b>	<b>743</b>	<b>0</b>	<b>(743)</b>				<b>0</b>
4055 Stripe Charges	180	2	212	210		210	1.2%	
4056 Bank Charges	793	593	1,700	1,107		1,107	34.9%	
4057 Audit Fees	2,770	(78)	4,000	4,078		4,078	(1.9%)	
4058 Legal & Professional Fees	11,791	1,808	12,120	10,313		10,313	14.9%	
4060 Accounting Support	1,986	2,000	2,400	400		400	83.3%	
Corporate Management :- Indirect Expenditure	<b>17,520</b>	<b>4,326</b>	<b>20,432</b>	<b>16,106</b>	<b>0</b>	<b>16,106</b>	<b>21.2%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(17,520)</b>	<b>(3,583)</b>	<b>(20,432)</b>	<b>(16,849)</b>				
<b>102 Democratic Representation</b>								
4119 Members Allowances	16,102	6,302	23,787	17,485		17,485	26.5%	
4120 Members Expenses	0	0	200	200		200	0.0%	
4121 Members Courses	140	190	1,000	810		810	19.0%	
4122 Civic Expenses	486	861	1,000	139		139	86.1%	
Democratic Representation :- Indirect Expenditure	<b>16,728</b>	<b>7,353</b>	<b>25,987</b>	<b>18,634</b>	<b>0</b>	<b>18,634</b>	<b>28.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(16,728)</b>	<b>(7,353)</b>	<b>(25,987)</b>	<b>(18,634)</b>				
<b>105 Central Support-Admin Costs</b>								
1050 Income-Pension Forms	140	180	0	(180)			0.0%	
Central Support-Admin Costs :- Income	<b>140</b>	<b>180</b>	<b>0</b>	<b>(180)</b>				<b>0</b>
4015 IT Support	7,315	3,945	7,283	3,338		3,338	54.2%	
4020 Telephone & Postage	6,306	3,925	5,835	1,910		1,910	67.3%	
4021 Stationery and Printing	3,977	2,387	3,850	1,463		1,463	62.0%	
4022 Insurance	18,309	0	17,905	17,905		17,905	0.0%	
4023 Subscriptions	4,879	4,051	5,200	1,149		1,149	77.9%	
4024 Equipment rental/Lease	1,713	1,285	1,795	510		510	71.6%	
4110 New IT Equipment	1,026	2,331	2,500	169		169	93.3%	
4255 Equipment	874	1,090	1,000	(90)		(90)	109.0%	
Central Support-Admin Costs :- Indirect Expenditure	<b>44,399</b>	<b>19,014</b>	<b>45,368</b>	<b>26,354</b>	<b>0</b>	<b>26,354</b>	<b>41.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(44,259)</b>	<b>(18,834)</b>	<b>(45,368)</b>	<b>(26,534)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>109 Other Operating Income &amp; Exp.</b>								
1176 Precept Received	1,507,433	1,522,738	1,522,738	0			100.0%	
1190 Income-Interest Received	1,665	3,975	1,000	(2,975)			397.5%	
1191 Income-Loan-Capital/Interest R	2,700	1,495	2,095	600			71.4%	
1196 Income-CIL receipts	14,167	283,232	0	(283,232)			0.0%	283,232
Other Operating Income & Exp. :- Income	<b>1,525,965</b>	<b>1,811,441</b>	<b>1,525,833</b>	<b>(285,608)</b>			<b>118.7%</b>	<b>283,232</b>
4175 PWLB - CCA Hall	99,371	49,685	99,370	49,685		49,685	50.0%	
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	169,734	169,735	1		1	100.0%	35,343
Other Operating Income & Exp. :- Indirect Expenditure	<b>315,343</b>	<b>242,539</b>	<b>315,345</b>	<b>72,806</b>	<b>0</b>	<b>72,806</b>	<b>76.9%</b>	<b>35,343</b>
<b>Net Income over Expenditure</b>	<b>1,210,622</b>	<b>1,568,902</b>	<b>1,210,488</b>	<b>(358,414)</b>				
6001 plus Transfer from EMR	0	35,343						
6002 less Transfer to EMR	14,167	283,232						
<b>Movement to/(from) Gen Reserve</b>	<b>1,196,455</b>	<b>1,321,013</b>						
<b>113 Pine Grove-Revenue Costs</b>								
1051 Income-Miscellaneous	1,576	0	0	0			0.0%	
1103 Income-insurance	0	6,350	0	(6,350)			0.0%	
1114 Income - Ashdown Radio	0	666	0	(666)			0.0%	
1115 Income-Library Rechargeable	15,050	3,552	10,750	7,198			33.0%	
1116 Income-Basepoint Rechargeable	52,324	27,079	35,414	8,335			76.5%	
1117 Income-Basepoint Rent	60,000	45,000	60,000	15,000			75.0%	
1118 Income-Basepoint Profit share	0	29,236	5,000	(24,236)			584.7%	
Pine Grove-Revenue Costs :- Income	<b>128,950</b>	<b>111,883</b>	<b>111,164</b>	<b>(719)</b>			<b>100.6%</b>	<b>0</b>
4012 Rates	13,024	10,330	13,792	3,462		3,462	74.9%	
4017 Health & Safety	1,691	900	1,000	100		100	90.0%	
4041 Grounds Maintenance	1,491	740	1,500	760		760	49.3%	
4250 Buildings Maintenance	56,575	27,794	25,000	(2,794)		(2,794)	111.2%	
4335 Security, Fire & Alarms	5,379	5,026	6,000	974		974	83.8%	
4800 Caretaking/ Cleaning	17,555	10,908	18,250	7,342		7,342	59.8%	
4801 Refuse & Hygiene	3,340	766	3,726	2,960		2,960	20.5%	
4805 Electricity	27,240	20,883	19,570	(1,313)		(1,313)	106.7%	
4806 Gas	16,849	12,612	15,914	3,302		3,302	79.3%	
4807 Water and Sewerage	12,028	(5,738)	3,605	9,343		9,343	(159.2%)	
Pine Grove-Revenue Costs :- Indirect Expenditure	<b>155,171</b>	<b>84,220</b>	<b>108,357</b>	<b>24,137</b>	<b>0</b>	<b>24,137</b>	<b>77.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(26,221)</b>	<b>27,663</b>	<b>2,807</b>	<b>(24,856)</b>				
6001 plus Transfer from EMR	43,000	0						
<b>Movement to/(from) Gen Reserve</b>	<b>16,779</b>	<b>27,663</b>						

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>115 Other Services to the Public</b>								
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	<b>48,995</b>	<b>52,600</b>	<b>61,150</b>	<b>8,550</b>	<b>0</b>	<b>8,550</b>	<b>86.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(48,995)</b>	<b>(52,600)</b>	<b>(61,150)</b>	<b>(8,550)</b>				
<b>309 Civic &amp; Community Centres</b>								
1010 Income-Toilet Scheme	617	463	617	154			75.0%	
Civic & Community Centres :- Income	<b>617</b>	<b>463</b>	<b>617</b>	<b>154</b>			<b>75.0%</b>	<b>0</b>
<b>Net Income</b>	<b>617</b>	<b>463</b>	<b>617</b>	<b>154</b>				
<b>901 Earmarked F &amp; GP</b>								
9009 Election Reserve	912	0	0	0		0	0.0%	
Earmarked F & GP :- Indirect Expenditure	<b>912</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Net Expenditure</b>	<b>(912)</b>	<b>0</b>	<b>0</b>	<b>0</b>				
6001 plus Transfer from EMR	912	0						
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>0</b>						
Finance and General Purposes :- Income	<b>1,655,672</b>	<b>1,924,708</b>	<b>1,637,614</b>	<b>(287,094)</b>			<b>117.5%</b>	
Expenditure	<b>599,068</b>	<b>410,052</b>	<b>576,639</b>	<b>166,587</b>	<b>0</b>	<b>166,587</b>	<b>71.1%</b>	
<b>Net Income over Expenditure</b>	<b>1,056,604</b>	<b>1,514,657</b>	<b>1,060,975</b>	<b>(453,682)</b>				
plus Transfer from EMR	<b>43,912</b>	<b>35,343</b>						
less Transfer to EMR	<b>14,167</b>	<b>283,232</b>						
<b>Movement to/(from) Gen Reserve</b>	<b>1,086,349</b>	<b>1,266,768</b>						
Grand Totals:- Income	<b>1,655,672</b>	<b>1,924,708</b>	<b>1,637,614</b>	<b>(287,094)</b>			<b>117.5%</b>	
Expenditure	<b>599,068</b>	<b>410,052</b>	<b>576,639</b>	<b>166,587</b>	<b>0</b>	<b>166,587</b>	<b>71.1%</b>	
<b>Net Income over Expenditure</b>	<b>1,056,604</b>	<b>1,514,657</b>	<b>1,060,975</b>	<b>(453,682)</b>				
plus Transfer from EMR	<b>43,912</b>	<b>35,343</b>						
less Transfer to EMR	<b>14,167</b>	<b>283,232</b>						
<b>Movement to/(from) Gen Reserve</b>	<b>1,086,349</b>	<b>1,266,768</b>						

<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>30/11/2022</u>			
<b>314</b>		<b><u>Finance &amp; General Purposes</u></b>							co-option awareness campaign
9009	901	Election Reserve	33,874		0	33,874		33,874	
9022	901	Training	1,545			1,545		1,545	
<b>314</b>		<b>F &amp; GP Total</b>	<b>35,419</b>	<b>0</b>	<b>0</b>	<b>35,419</b>	<b>0</b>	<b>35,419</b>	

Karen Whiley  
RFO  
Crowborough Town Council

22 November 2022

Dear Karen

**Crowborough Town Council - Internal Audit 2022-23**  
**Interim Audit**

Following the interim audit completed on 9 November, I attach my report for consideration by the Council. This was the first of two audits I intend to carry out to support my opinion on the 22-23 Annual Governance and Accountability Return (AGAR). I covered the following at this visit:

- Review of opening balances and reporting of 21-22 audit opinion
- Follow up previous recommendations
- Testing of expenditure first 6 months of financial year
- Testing of income – first 6 months of financial year
- Risk management and insurance
- Salaries and wages
- Budget monitoring reports
- Arrangements for inspection of accounts
- Bank reconciliations.

This is my first audit at the Council. I am pleased to report that my testing has confirmed that the Council has a strong system of financial control in place, and is on course for a clear internal audit report for the 22-23 AGAR. I have 3 recommendations to raise, these are at Appendix A.

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they are considering the Authority's approval of the annual governance statement. I am required by Section 4 of the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of testing carried out at the interim audit.

☎ 07958 990310

✉ [mike@aprilskies.co.uk](mailto:mike@aprilskies.co.uk)

Company Registration Number 14174016  
6 Uplands Road. Farnham GU9 8BP

### **A. Books of Account**

#### **Interim Audit**

The Council uses the RBS Omega accounting application. The following linked modules are also operated:

- Allotments
- Cemeteries.
- Purchase Ledger
- Sales Ledger
- Bookings

Fixed asset records are maintained on an excel spreadsheet, and the RFO records all committed expenditure on an excel workbook, at the point resolution to spend is determined at a Council meeting. The RFO is a qualified accountant and has been with the Council 2 years, and is supported by a Finance Assistant. Both officers are familiar with the operation of the accounting system. I checked user access to the RBS systems. There are 5 members of staff, all with appropriate access to the system.

The Omega system is used to report and record the financial transactions of the Council and a review of the cashbook shows that all data fields are being entered. My audit testing showed that supporting documentation could be readily located from records recorded on RBS, and all key reconciliations were up to date.

I tested opening balances on the RBS system at 1.4.22. The balance sheet value of £1,985,179 agreed to box 7 of the audited accounting statements for 21-22.

I confirmed that the Council's VAT returns are up to date, with VAT claimed to the end of September 2022. I checked that figures in the VAT return have been derived directly from the RBS system and confirmed that the quarter 2 VAT refund was submitted to HMRC on 3 October 2022. The credit was received from HMRC on 4 October 2022. The Council is registered for VAT.

The Council reviewed the previous internal audit report at the June 2022 meeting of Full Council. One recommendation was raised, regarding Council assets on trust land. ( see section O below)

### **B. Financial Regulations & Payments**

#### **Interim Audit**

The Council has a suite of policies and procedures. These are listed on a policy review schedule, with a cycle of renewal dates and committees responsible for reviewing each policy. The Council reviewed the Financial Regulations at the Finance and General Purposes Committee in March 2022 (minute 9684). Standing Orders were reviewed at the Annual Council Meeting in May 2022(minute 9752). Both documents are based on NALC templates, with local amendments, and are available for review on the Council website.



The Council has a robust process for authorisation of payments to suppliers. The Council approves expenditure via the annual budget process. Purchase orders are raised in advance of expenditure being incurred, these are authorised by the service manager for expenditure up to £500, the Clerk or Deputy Clerk for amounts higher than this. Invoices are sent to the Finance Department, and confirmation is sought from service managers that goods or services have been received. At this point, invoices are logged on to the purchase ledger system by the Finance Assistant and are checked by the RFO.

Payments are made via a weekly payment run. The Finance Assistant sends details of payments due to be made to 2 councillors, who review payments, invoices and purchase orders before approving payment by email. The Finance Assistant then sets the payments up on the bank account, these are authorised by an bank signatory, usually the RFO. Payments are then noted retrospectively at a meeting of Full Council

I tested a sample of 12 transactions, 2 from each of the first 6 months of the financial year, all selected at random. For all transactions sampled, I was able to check:

- PO in place with appropriate authorisation
- Invoice agreed to ledger
- Expenditure appropriate for the council
- Evidence that the service or goods had been received ( eg confirmation from service manager)
- 2 councillors approved by email that the payment could be made ( approval of batch)
- Agreed payment per cashbook to bank account.

I checked 2 direct debit payments to the schedule of direct debits and standing orders approved at full council in January 2022.

One item sampled related to playground construction at Goldsmiths, with a value of £144K. I confirmed that the Council considered tenders and resolved to select the approved contractor at S&R meeting 8.2.22 ( minute 9660). I checked the tender log, and confirmed that 4 tenders were received. I confirmed that the contract was advertised on Contracts Finder, as required by financial regulations

I discussed controls over supplier payment details with the RFO. I recommend payment details for all new suppliers and change of bank details for existing suppliers should be confirmed by phoning a trusted number for the supplier. This is because of the vulnerability of public sector bodies to fraud, due to transparency requirements.

### **C. Risk Management & Insurance**

#### **Interim Audit**

The Council undertakes a full risk assessment annually. I have confirmed that the risk assessment was reviewed at the Full Council meeting in May 2022. I have reviewed the risk assessment, and it covers risks I would expect to see for a Council of this size. I note that no specific mention is made of the need for adequate data back up on the risk assessment. I suggest this is added, together with details of the back-up test process in place at the Council. The Council has met its obligations in this area for 2022-23.

I have confirmed that the Council has a valid insurance certificate, with an expiry date of 5 December, insurance is held with Zurich Municipal. The Council is in the middle of a tender exercise for the insurance renewal. The RFO confirmed there is an extraordinary meeting on 29 November of F&GP Committee to confirm the new insurance policy. I will check this at year end. Fidelity cover is currently set at £5 million. This cover was increased in March 2022 to reflect the increased cash holdings at the Council. I confirmed that asset cover appears broadly consistent with the Council's asset register.

Back up of Council data is managed by the Council's IT contractor, Weald IT. The RFO has obtained confirmation from the IT contractor that data back-ups have been tested and are working well. I tested back up arrangements for the RBS database. It is backed up daily to the D drive. The RFO has confirmed with Weald IT that this partition is included in back up routines.

### **D. Budget, Precept & Reserves**

#### **Interim Audit**

I confirmed that the 2023-24 budget and precept setting process was well underway at the time of our interim audit. Proposed budgets are currently passing through committee. The Council budget will then be reviewed at the December meeting of the F&GP Committee, with a final decision on budget and precept due at Full Council on 11 Jan, before precepting authority deadlines.

Budget monitoring reports are issued to each committee meeting, setting out the budget position for cost centres managed by that committee. This has been confirmed to minutes. A corporate budget v actual report is sent to Councillors each month. However, a budget monitoring report for the whole Council does not appear to be presented to a Council meeting at present. I recommend that this is done to ensure compliance with Financial Regulation 4.8.

4.8. The RFO shall regularly provide the Council and duly delegated Committees with a statement of income and expenditure to date under each head of the budget.

I will review Council reserve balances at my final audit. I note the Council held earmarked reserves of £1 million at the time of my audit.

### **E. Income**

Crowborough receives income from a number of sources

- Library – share of cleaning and utility costs
- Basepoint - rent, contribution to service charges plus profit share
- Cemeteries
- Allotments
- Sports pitches
- Community halls
- Kiosks

I selected a sample of income transactions from the cashbook for the first 6 months of the financial year. For all transactions tested I was able to agree income back to invoice, and from there I checked the invoice had been correctly raised by reviewing the following:

Lease and utility bills - library  
Cleaning bills from cleaning contractor - library  
Basepoint cost share calculation maintained by RFO  
Basepoint owner report, for profit share.  
Notification from insurer – insurance credit.

In the case of Basepoint, I checked credits banked to an income control schedule maintained by the RFO, to ensure the correct amount is paid by the tenant.

For all transactions tested I was able to agree items sampled to relevant supporting documentation.

### **F. Petty cash**

The Council holds a petty cash balance of £250. This is counted monthly, by the Finance Assistant, and the count is checked by the RFO. I checked that a count had been carried out at the end of August 22, and that cash per the petty cash tin agreed to accounting records.

### **G. Payroll**

Payroll is processed by an external agency Advo . All monthly payroll information is collated by the RFO. The Head Groundsman approves overtime and all other overtime is approved by the Clerk - details are sent to the RFO. The RFO prepares a payroll schedule and sends this information to Advo.

Payroll is processed, and the outputs are sent to the RFO for checking prior to payment. Payroll is signed off by the Chair of the Personnel Committee. The Bacs file is then sent by Advo to bank for payment.

I carried out testing of payments made to staff in July 2021. I agreed ledger payments back to payroll information produced by the payroll agency for 4 staff members. I tested that:

- Net pay per cashbook agreed back to payslips
- Basic pay per payroll could be reconciled back to approved rates of pay. I confirmed this to spinal points recorded on contracts of employment, minutes confirming pay rises, and minuted lock up shift allowances.

I confirmed payments had been made to HMRC and to the Pension Fund and that payments agreed to the payroll summary.

I am satisfied that the Council is meeting this control objective.

## **H. Assets and investments**

### **Final Audit**

I test fixed assets and reconcile to the accounting statements as part of my year end audit.

## **I. Bank reconciliations**

### **Interim Audit**

The Council has 3 accounts with Natwest and 2 with Lloyds Bank.

Bank reconciliations are completed monthly. A review of the file confirmed that this control is occurring on a timely basis and review is evidenced by the Chairman of the F&GP committee.

I re-performed the September 2022 bank reconciliation. I found no error in the reconciliation and confirmed that the reconciliation is subject to appropriate councillor review, evidenced by signature on the reconciliation. I confirmed the reviewing councillor had been sent copies of all bank statements and was therefore able to agree the reconciliation to bank before sign off.

The Council has an investment strategy in place, this was last reviewed in January 22. Given the high value of cash balances held by the Council, and changing rates of return available on deposit accounts, I suggest that the Council should check consider reviewing where it holds cash balances every 6 months, to ensure that returns are maximised.

I am satisfied that the Council is meeting this control objective

## J. Year-end accounts

Year end test

**L: : The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements**

### **Interim Audit**

As a larger Council, with income / expenditure in excess of £200K, Crowborough is required to follow the 2015 Transparency Code. It meets this obligation by publishing information on the transparency page on the Council website. This clearly sets out what information is made available. I specifically confirmed that the following information was up to date;

- Grants awarded – 2022-23 grants awarded are published on the community grants page. Full details of grant, beneficiary and purpose of grant are set out.
- Payments over £500 – transactions to the end of July 2022 was on the website, data for the next quarter is due to be published.

The Council is meeting this control objective

## **M: Arrangements for Inspection of Accounts**

### **Interim Audit**

Inspection periods for 2021-22 were set as follows

Inspection - Key date	21-22 Actual
Accounts approved at Full Council	21 June Full Council
Date of Announcement	22 June
Inspection period begins	27 June
Inspection period ends	5 August
Correct length	Yes

I can confirm that regulations were followed in this respect and that the Council can therefore sign off that it has met control objective 4 on the annual governance statement.

## **N: Publication requirements 2021-2 AGAR**

### **Interim Audit**

I confirmed that the Council has correctly loaded the audited accounts, annual governance statement and audit certificate for 2020-21 on to the Council website. The conclusion of audit certificate has been correctly published, with a date of 14 September, in advance of the 30 September deadline. The Council received a clear audit certificate from the external auditors dated 9 September 2022, so there are no matters to be taken into consideration in 2021-2. The audit certificate was reported to Finance and General Purposes at the October meeting.

☎ 07958 990310

✉ [mike@aprilskies.co.uk](mailto:mike@aprilskies.co.uk)

Company Registration Number 14174016  
6 Uplands Road. Farnham GU9 8BP

**O. Trusteeship**  
**Interim Audit**

The Council is sole trustee of five charities:

Alderbrook Recreation Ground - Charity Number: 305197  
Goldsmiths Recreation Ground - Charity Number: 305196  
Silver Jubilee Pleasure Ground - Charity Number: 305198  
War Memorial- Charity Number: 255587  
Wolfe Recreation Ground- Charity Number: 305199

A separate meeting of the trustees was held on 6 September 2022 to approve the accounting statements of the charities. All charities have nil income and expenditure, as the Council maintains trust land and buildings, and retains the small amount of income generated by these assets.

I have confirmed by reference to the Charity Commission website that 21-22 annual returns for all 5 charities were submitted to the Commission before the statutory deadline. I have also checked that there are no other charities linked to the Town Council listed with the Charity Commission.

I note that the Council has sought legal advice regarding Council assets held on trust land, and that this will be discussed at Full Council and Trust meetings in November. I will review the outcome at the year-end audit. The RFO has confirmed that the assets will not need to be shown in statutory charity accounts should the asset transfer be actioned as smaller charities do not need to publish a balance sheet.

I am satisfied that the Council is meeting this control objective

I would like to take this opportunity to thank you for your assistance with the audit. I attach my invoice. I will be in touch in February regarding timings for the year end audit.

Yours sincerely



Mike Platten CPFA

**Points Forward – Action Plan -**

Matter Arising	Recommendation	Council Response
I discussed controls over supplier payment details with the RFO.	I recommend payment details for all new suppliers and change of bank details for existing suppliers should be confirmed by phoning a trusted number for the supplier. This is because of the vulnerability of public sector bodies to fraud, due to transparency requirements.	
A budget monitoring report for the whole Council does not appear to be presented to a Council meeting at present.	I recommend that this is done to ensure compliance with Financial Regulation 4.8.  4.8. The RFO shall regularly provide the Council and duly delegated Committees with a statement of income and expenditure to date under each head of the budget	
Investment Strategy	Given the high value of cash balances held by the Council, and changing rates of return available on deposit accounts, I suggest that the Council should check consider reviewing where it holds cash balances every 6 months, to ensure that returns are maximised.	

[illegible]





## **Annual Investment Strategy**

**Responsibility:** F & GP committee/Full Council

**Review Cycle:** Annually, or earlier in the event of legislative changes

<b><u>Date of Adoption / Renewal</u></b>	<b><u>Resolution Number</u></b>
8 January 2013	6682
7 January 2014	
6 January 2015	
4 January 2016	
10 January 2017	7957
3 July 2018	8463
23 <sup>rd</sup> July 2019	8840
10 March 2020	9020
16 March 2021	9293
11 January 2022	9628
10 January 2023	

# **Annual Investment Strategy**

## **1. INTRODUCTION**

- 1.1 This policy sets out the treasury management procedures for the monitoring of the cash flow and banking arrangements of Crowborough Town Council. It states which investments the Council may use for prudent management of its treasury balances during the financial year. The Council has had regard to the Department of Communities and Local Government's (DCLG) Guidance on Local Government Investments and CIPFA's Treasury Management in Public Services: Code of Practice and Cross Sectoral Guidance Notes.
- 1.2 Authority reference is to the Council's Financial Regulations, Section 8 Loans & Investments together with Section 17 Risk Management.
- 1.3 The Local Government Act 2003 Section 12 provides the power to invest (a) for any purpose relevant to its functions under any enactment or (b) for the purpose of the prudent management of its financial affairs. Section 15(1) of the Act requires a local authority to have regard to guidance issued by the Secretary of State.
- 1.4 The Council acknowledges its duty of care to the community and the prudent investment of funds. This Annual Investment Strategy states which investments the Council may use for prudent management of its treasury balances during the financial year.

## **2. OBJECTIVES**

- 2.1 The Council's priorities are, in the following ranking order:
  - (i) The security of capital to minimise the risk of losses.
  - (ii) The liquidity of investments to meet the cash flow needs of the Council.
  - (iii) Maximising income within the framework of the national economic situation.
- 2.2 The Council will aim to achieve a high rate of return on investments commensurate with adequate safeguards of security and liquidity.

## **3. INVESTMENTS**

- 3.1 Investments for current expenditure will be in instant access deposit accounts with a daily sweep to the current account.
- 3.2 Not less than one month's average working capital requirement will be kept in current and instant access accounts.
- 3.3 All investment and deposits will be with UK registered banks or building societies.

- 3.4 All investments, deposits and interest will be in £ sterling.
- 3.5 Depending on the prevailing interest rates and forecast cash flow requirements, investments not required for current expenditure may be placed on longer term deposits of up to 2 years,
- 3.6 In order to spread the financial risk to a minimum, investments will be made with a minimum of 2 financial institutions.
- 3.7 Treasury investments will only be made with entities whose lowest published long term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.
- 3.8 The management of this policy will be by the RFO and reported to each Finance and General Purposes Committee meeting.

#### **4. INVESTMENT BALANCES/LIQUIDITY OF INVESTMENTS**

- 4.1 In order to maintain sufficient security and liquidity the Council will manage any surplus funds. At the discretion of the RFO, in consultation with the Town Clerk and F&GP Committee, UK banks and building societies with assets greater than £25 billion , may be used if offering a higher rate of interest. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Council maintaining operational continuity.

#### **5. INVESTMENTS DEFINED AS CAPITAL EXPENDITURE**

- 5.1 A loan or grant by this Council to another body for capital expenditure by that body is also deemed by regulation to be capital expenditure by this Council. The Council will identify if the loan has been made for policy reasons or if it is an investment for treasury management purposes.

#### **6. PROVISIONS FOR CREDIT RELATED LOSSES**

- 6.1 If any of the Council's investments appear at risk of loss due to default (i.e. a credit rated loss, and not one resulting from a fall in price due to movements in interest rates) the Council will make revenue provision of an appropriate amount.

#### **7. END OF YEAR INVESTMENT REPORT**

- 7.1 During the budget process the Responsible Financial Officer (RFO) will report on investment forecasts.
- 7.2 At the end of the financial year, the RFO will prepare a report on investment activity.

#### **8. REVIEW**

- 8.1 This policy will be reviewed by the Finance and General Purposes Committee/ Full Council on an annual basis. Any variation to the policy will be submitted to Full Council for approval.



**AGENDA ITEM NUMBER:** 5

**MEETING DATE:** 13th December 2022

**COUNCIL/COMMITTEE:** F&GP Committee

**TITLE:** Full Council Draft Budgets 2023/24, 2024/25 & 2025/26

**PURPOSE OF REPORT:** 5.1 This report sets out the proposed Full Council Budget 2023/24 and the projected budgets for 2024/25 and 2025/26. The current 2022/23 Budget is included for comparison. Appendix A and Appendix AA. The whole Councils Earmarked Reserves (EMR) are included. Appendix B.

Appendix A – Full Council Budget 2023/2024

Appendix B – Councils Earmarked Reserves

Appendix C – Significant Variances from 22/23 budget to proposed 23/24 budget

**CONTACT OFFICER:** RFO

OFFICER RECOMMENDATIONS:	
	The Committee is RECOMMENDED to: (1) <b>Comment</b> upon the proposed Full Council Budget 2023/24 and the projected budgets for 2024/25 and 2025/26 and <b>recommend</b> its proposals with the final Precept and Band D to Full Council. (2) <b>Note</b> the Council's EMR Position

### 5.1. Full Council Budget

The budget that is presented to F&GP has been considered by all other Committees. Each Committee recommends that the budget for that Committee is approved and presented to Council.

Budgets have been projected until 2025/26 to inform long term planning. All known future expenditure has been included in these projections.

At the time of writing this report the provisional Band D base figure for 2023/24 is not known. Figures have been calculated on a Band D base figure of 9000 – an increase from 2022/23 of 166.9 when it was 8833.1. Between 2021/22 and 2022/23 the increase was 88.7

Using the guesstimated Band D base a 9.05% increase in Band D Council tax would be required to meet the current funding requirement. The table below shows how much the budget would need to be cut or funds taken from reserves to lower the increase or how much would be added to General Reserves if the percentage was to increase. The bottom line shows the percentage increased required if the general reserves were not to be used and a breakeven budget met.

Increase in Band D	Band D Council Tax	Funding from/ (to) Reserves or budget cut	Precept Requirement	Increase to Band D
0.00%	£172.39	(£140,448)	£1,551,510	0
1.00%	£174.11	(£124,933)	£1,567,025	£1.72
2.00%	£175.84	(£109,418)	£1,582,540	£3.45
3.00%	£177.56	(£93,903)	£1,598,055	£5.17
4.00%	£179.29	(£78,388)	£1,613,570	£6.90
5.00%	£181.01	(£62,872)	£1,629,086	£8.62
6.00%	£182.73	(£47,357)	£1,644,601	£10.34
7.00%	£184.46	(£31,842)	£1,660,116	£12.07
8.00%	£186.18	(£16,327)	£1,675,631	£13.79
9.05%	£188.00	£0	£1,691,958	£15.61
10.00%	£189.63	£14,703	£1,706,661	£17.24

Attached as Appendix C are the significant changes in the overall budgets. Changes over 10% and/or over £1,000 are included. Members should consider all information given and **recommend** a Precept & Band D figure to Full Council.

The General Reserve and EMRs at 01/04/22 were £784,030 and £1,201,149 respectively. Our reserves policy recommends that 50% of net operating expenditure should be held in general reserves which in monetary terms equates to £845,979 using the proposed budget figure. I anticipate that there will be additional funds at the end of this financial year which will increase the general reserves.

EMRs as at 30/11/22 were £1,169,792 but £319,578 of that is committed leaving £850,214 at the year end. See Appendix B.

RFO

# Summary Budgeted Expenditure

	Approved Budget 2021/22 £	Approved Budget 2022/23 £	Projected Budget 2023/24 £	Projected Budget 2024/25 £	Projected Budget 2025/26 £
Finance & General Purposes Budget	482,341	461,761	482,701	477,443	486,905
Allotments & Cemeteries Budget	45,720	47,737	35,937	3,784	3,424
Sport & Recreation Budget	294,894	285,752	190,577	158,666	157,534
Communication & Events Budget	81,600	84,765	101,610	129,721	93,737
Personnel Budget	551,332	598,100	764,625	778,912	794,251
Environment Budget	111,785	111,034	116,508	126,495	127,953
<b>TOTAL NET EXPENDITURE</b>	<b>1,556,572</b>	<b>1,589,149</b>	<b>1,691,958</b>	<b>1,675,021</b>	<b>1,663,803</b>
FUNDED FROM EMR					
Summersales -CIL					
Contemplation building - CIL					
Environmental Improvements					
Community Warden					
<b>FUNDING REQUIREMENT</b>	<b>1,556,572</b>	<b>1,589,149</b>	<b>1,691,958</b>	<b>1,675,021</b>	<b>1,663,803</b>
CTSG					
Other Funding (from) / to balances		(52,085)			
<b>Approved PRECEPT FOR YEAR</b>	<b>1,556,572</b>	<b>1,537,064</b>	<b>1,691,958</b>	<b>1,675,021</b>	<b>1,663,803</b>



## Finance & General Purposes Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>101</b>	<b>Corporate Management</b>							
4055	Stripe Charges	100	1	212	175	175	175	-17.5%
4056	Bank Charges	1,650	364	1,700	1,200	1,200	1,200	-29.4%
4057	Audit Fees	3,750	-2,415	4,000	2,750	3,000	3,500	-31.3%
4058	Legal & Professional Fees	12,000	989	12,120	12,000	12,250	12,500	-1.0%
4060	Accounting Support	2,300	1,160	2,400	2,500	2,500	2,500	4.2%
	<b>Expenditure</b>	<b>19,800</b>	<b>99</b>	<b>20,432</b>	<b>18,625</b>	<b>19,125</b>	<b>19,875</b>	<b>-8.8%</b>
<b>102</b>	<b>Democratic Representation</b>							
4119	Members Allowances	23,321	3,211	23,787	24,000	24,480	24,970	0.9%
4120	Members Expenses	200	0	200	200	200	200	0.0%
4121	Members Courses	1,000	30	1,000	1,000	1,000	1,000	0.0%
4122	Civic Expenses	1,000	332	1,000	1,000	1,000	1,000	0.0%
	<b>Expenditure</b>	<b>25,521</b>	<b>3,573</b>	<b>25,987</b>	<b>26,200</b>	<b>26,680</b>	<b>27,170</b>	<b>0.8%</b>
<b>105</b>	<b>Central Support-Admin Costs</b>							
4015	IT support	7,140	3,000	7,283	6,750	7,088	7,442	-7.3%
4020	Telephone, Postage	5,665	2,369	5,835	5,750	6,038	6,339	-1.5%
4021	Stationery & Printing	3,775	1,476	3,850	4,100	4,305	4,520	6.5%
4022	Insurance	17,905	0	17,905	19,500	20,475	21,499	8.9%
4023	Subscriptions	5,000	3,785	5,200	5,460	5,569	5,681	5.0%
4024	Equipment rental	1,760	857	1,795	1,830	1,830	1,830	2.0%
4110	IT Equipment	1,000	1,282	2,500	2,500	1,500	1,500	0.0%
4255	Equipment - Office	1,000	944	1,000	1,100	1,200	1,300	10.0%
	<b>Expenditure</b>	<b>43,245</b>	<b>13,713</b>	<b>45,367</b>	<b>46,990</b>	<b>48,004</b>	<b>50,111</b>	<b>3.6%</b>
<b>109</b>	<b>Other Operating I &amp; E</b>							



## Finance & General Purposes Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
1190	Interest Received	-	(1,665)	(1,000)	(4,000)	(4,000)	(4,000)	300.0%
1191	Loan Capital/Interest Received	(2,700)	(2,095)	(2,095)	-	-	-	-100.0%
	<b>Income</b>	<b>(2,700)</b>	<b>(3,760)</b>	<b>(3,095)</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>29.2%</b>
4175	PWLB Loan - CCA Hall	99,370	-	99,370	99,370	99,370	99,370	0.0%
4950	PWLB Loan Costs	46,240	-	46,240	46,240	46,240	46,240	0.0%
4951	PWLB Loan - Pine Grove	169,735	84,867	169,735	169,735	169,735	169,735	0.0%
	<b>Expenditure</b>	<b>315,345</b>	<b>84,867</b>	<b>315,345</b>	<b>315,345</b>	<b>315,345</b>	<b>315,345</b>	<b>0.0%</b>
	<b>Net Expenditure</b>	<b>312,645</b>	<b>81,107</b>	<b>312,250</b>	<b>311,345</b>	<b>311,345</b>	<b>311,345</b>	<b>-0.3%</b>



## Finance & General Purposes Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>1113</b>	<b><u>Pine Grove - Revenue Costs</u></b>							
1115	Income - Library	(4,500)	(1,184)	(10,750)	(17,500)	(17,500)	(17,500)	62.8%
1116	Income - BP Recharges	(34,720)	(13,186)	(35,414)	(52,000)	(53,040)	(54,101)	46.8%
1117	Income - BP basic rent	(60,000)	(30,000)	(60,000)	(60,000)	(60,000)	(60,000)	0.0%
1118	Income - BP 'profit share'	-	(20,482)	(5,000)		(5,000)	(5,000)	-100.0%
	<b>Income</b>	<b>(99,220)</b>	<b>(64,852)</b>	<b>(111,164)</b>	<b>(129,500)</b>	<b>(135,540)</b>	<b>(136,601)</b>	16.5%
4012	Rates	13,390	5,166	13,792	14,500	15,225	15,986	5.1%
4017	Health & Safety	2,550	0	1,000	1,000	1,020	1,040	0.0%
4041	Grounds maintenance	1,500	220	1,500	1,500	1,500	1,500	0.0%
4250	Building Maintenance	40,000	22,130	25,000	25,000	20,000	20,000	0.0%
4335	Security Fire & Alarm	6,120	1,581	6,000	6,000	6,300	6,615	0.0%
4800	Caretaking/ Cleaning	11,690	5,982	18,250	21,000	19,950	22,050	15.1%
4801	Refuse & Hygiene	3,617	361	3,726	3,500	3,605	3,713	-6.1%
4805	Electricity	19,000	15,218	19,570	40,000	42,000	44,100	104.4%
4806	Gas	15,450	10,277	15,914	30,000	31,500	33,075	88.5%
4807	Water and sewerage	3,500	-6,583	3,605	3,750	3,938	4,134	4.0%
	<b>Expenditure</b>	<b>116,817</b>	<b>54,352</b>	<b>108,356</b>	<b>146,250</b>	<b>145,038</b>	<b>152,214</b>	35.0%
	<b>Net Expenditure</b>	<b>17,597</b>	<b>-10,500.0</b>	<b>(2,809)</b>	<b>16,750</b>	<b>9,498</b>	<b>15,613</b>	-696.4%
<b>115</b>	<b><u>Other services to the public</u></b>							
4123	Election costs	0		0	0	0	0	0
4112	Service Level Agreements	45,150	45,150	45,150	47,408	47,408	47,408	5.0%
4150	Grants	14,000	7,450	16,000	16,000	16,000	16,000	0.0%

## Finance & General Purposes Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
	Expenditure	64,150	52,600	61,150	63,408	63,408	63,408	3.7%
<b>309</b>	<b>Civic &amp; Community Centres</b>							
1010	Income Toilet Scheme	(617)	(309)	(617)	(617)	(617)	(617)	0.0%
	Income	(617)	(309)	(617)	(617)	(617)	(617)	0.0%
	F & GP Expenditure	584,878	209,204	576,638	616,818	617,600	628,123	7.0%
	F & GP Income	(102,537)	(68,921)	(114,876)	(134,117)	(140,157)	(141,218)	16.7%
	F & GP Expenditure Over Income	482,341	140,283	461,761	482,701	477,443	486,905	4.5%



**Allotment & Cemetery Draft Budget**

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>410 Allotments</b>								
1001	Income - Allotments	(9,000)	(11,304)	(10,000)	(11,000)	(11,000)	(11,000)	10.0%
	<b>Income</b>	<b>(9,000)</b>	<b>(11,304)</b>	<b>(10,000)</b>	<b>(11,000)</b>	<b>(11,000)</b>	<b>(11,000)</b>	<b>10.0%</b>
4015	IT Support	180	75	250	315	331	347	26.0%
4403	Allotment Upkeep	20,000	17,217	30,000	10,000	10,000	10,000	-66.7%
	Pilmer Cabin		44	750	750	750	750	0.0%
	Contingency			2,000	2,000	2,000	2,000	0.0%
4807	Water & Sewage	2,142	790	2,500	3,500	3,675	3,859	40.0%
	<b>Expenditure</b>	<b>22,322</b>	<b>18,126</b>	<b>35,500</b>	<b>16,565</b>	<b>16,756</b>	<b>16,956</b>	<b>-53.3%</b>
	<b>Net Expenditure</b>	<b>13,322</b>	<b>6,822</b>	<b>25,500</b>	<b>5,565</b>	<b>5,756</b>	<b>5,956</b>	<b>-78.2%</b>
<b>601 Cemetery</b>								
1003	Income - Grave Spaces	(37,740)	(16,955)	(38,495)	(40,035)	(41,636)	(43,301)	4.0%
1004	Income - Cemetery Misc.	(8,160)	(2,505)	(8,323)	(8,490)	(8,659)	(8,833)	2.0%
	<b>Income</b>	<b>(45,900)</b>	<b>(19,460)</b>	<b>(46,818)</b>	<b>(48,524)</b>	<b>(50,295)</b>	<b>(52,134)</b>	<b>3.6%</b>
4012	Rates	2,463	1,723	2,900	5,914	6,209	6,520	103.9%
4015	IT Support	300	0	300	315	630	662	5.0%
4017	H&S	3,255	1,180	4,255	4,468	5,000	5,250	5.0%
4041	Herne Grounds Maintenance	2,500	2,312	3,000	3,000	3,150	3,308	0.0%
4499	Herne Site Management		0	15,000	10,000	10,000	10,000	-33.3%
	Contingency		0	2,000	2,000	2,000	2,000	0.0%
	Summersales Grounds Maintenance				500	5,000	5,000	
	Summersales Buildings Maintenance					5,000	5,000	
4500	Burials	9,000	4,520	9,000	9,450	9,923	10,419	5.0%
4502	Chapel	600	302	600	11,000	662	695	1733.3%
4805	Electricity	180	86	2,000	750	750	750	-62.5%
	<b>Expenditure</b>	<b>18,298</b>	<b>10,123</b>	<b>39,055</b>	<b>47,396</b>	<b>48,324</b>	<b>49,602</b>	<b>21.4%</b>
	<b>Net Expenditure</b>	<b>(27,602)</b>	<b>(9,337)</b>	<b>(7,763)</b>	<b>(1,128)</b>	<b>(1,972)</b>	<b>(2,532)</b>	<b>-85.5%</b>
<b>395 Capital Projects - A&amp;C</b>								
4920	Summersales	60,000	-20,686	30,000	31,500			5.0%
	<b>A&amp;C Expenditure</b>	<b>100,620</b>	<b>28,249</b>	<b>104,555</b>	<b>95,461</b>	<b>65,079</b>	<b>66,558</b>	<b>-8.7%</b>
	<b>A&amp;C Income</b>	<b>(54,900)</b>	<b>(30,764)</b>	<b>(56,818)</b>	<b>(59,524)</b>	<b>(61,295)</b>	<b>(63,134)</b>	<b>4.8%</b>
	<b>A&amp;C Expenditure Over Income</b>	<b>45,720</b>	<b>-2,515</b>	<b>47,737</b>	<b>35,937</b>	<b>3,784</b>	<b>3,424</b>	<b>-24.7%</b>



## Sport & Recreation Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>301</b>	<b><u>Grounds Maintenance</u></b>							
1050	Income	(650)		(650)	-500			
4009	Health and Safety		145	3,000	3,000	3,000	3,000	0.0%
4020	Telephone	2,650	1,372	2,650	3,000	3,150	3,308	13.2%
4039	Capital Purchases	30,000		40,000	30,000	25,000	25,000	-25.0%
4177	Contingency	5,000		5,000	5,000	5,000	5,000	0.0%
4253	Vehicle Maintenance	12,000	4,943	5,000	6,000	6,300	6,615	20.0%
4254	Fuel and Oils	10,000	5,251	7,000	12,000	12,000	12,000	71.4%
4255	Equipment	5,000	3,981	7,000	7,000	7,000	7,000	0.0%
4260	Equipment Maintenance	8,000	2,015	6,000	6,000	6,000	6,000	0.0%
4270	Tree Work	10,000	342	11,000	8,000	11,000	8,000	-27.3%
4280	Football Pitches	30,000	1,261	10,000	5,000	5,000	5,000	-50.0%
4308	Play / Sport Areas Capital spend	60,000	1,438	30,000	20,000	20,000	20,000	-33.3%
4309	Workshops/yard/chemical store	3,000	2,396	25,000	5,000	5,000	5,000	-80.0%
	<b>Expenditure</b>	<b>175,000</b>	<b>23,144</b>	<b>151,000</b>	<b>109,500</b>	<b>108,450</b>	<b>105,923</b>	<b>-27.5%</b>
<b>310</b>	<b><u>Whitehill Centre</u></b>							
1000	Income - Hire of Halls	(5,000)	(2,740)	(6,000)	(6,500)	(6,500)	(6,500)	8.3%
	<b>Income</b>	<b>(5,000)</b>	<b>(2,740)</b>	<b>(6,000)</b>	<b>(6,500)</b>	<b>(6,500)</b>	<b>(6,500)</b>	<b>8.3%</b>
4012	Rates	2,300	1,061	2,250	2,226	2,337	2,454	-1.1%
4250	Building Maintenance	4,080	235	2,800	15,000	3,000	3,060	435.7%
4335	Security Fire & Alarms	1,600	1,303	2,000	2,100	2,205	2,315	5.0%
4800	Caretaking/ Cleaning	816	765	1,300	800	840	882	-38.5%
4805	Electricity	525	393	525	1,200	550	550	128.6%

## Sport & Recreation Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
4806	Gas	2,244	2,313	2,289	2,500	2,550	2,601	9.2%
4807	Water and sewerage	408	55	416	250	255	260	-39.9%
	Expenditure	11,973	6,125	11,580	24,076	11,737	12,123	107.9%
	Net Expenditure	6,973	3,385	5,580	17,576	5,237	5,623	215.0%



## Sport & Recreation Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>311</b>	<b><u>Wolfe Recreation Ground</u></b>							
1000	Income - Hire of Halls	(100)	-	(100)		-	-	-100.0%
1002	Income - Recreation Grounds	(460)		(460)	(460)	(460)	(460)	0.0%
1008	Income - Kiosk	(417)	(208)	(417)	(417)	(417)	(417)	0.0%
1009	Income - Bowls	(364)	-	(368)	(375)	(380)	(385)	1.9%
1110	Income - Pavilion	(1,000)	(2,750)	(3,000)	(3,000)	(3,000)	(3,000)	0.0%
1111	Income - Cottage	(11,700)	(4,975)	(11,940)	(11,940)	(11,940)	(11,940)	0.0%
	<b>Income</b>	<b>(14,041)</b>	<b>(7,933)</b>	<b>(16,285)</b>	<b>(16,192)</b>	<b>(16,197)</b>	<b>(16,202)</b>	<b>-0.6%</b>
4012	Rates	4,200	1,997	4,200	4,192	4,401	4,621	-0.2%
4020	Telephone, Postage	588	285	624	684	718	754	9.6%
4041	Grounds Maintenance	3,000	12	2,000	4,350	4,350	4,350	117.5%
4303	Pavilion / bar / changing	18,500	5,162	35,000	2,000	2,000	2,000	-94.3%
4307	Cottage	5,000	2,418	5,000	5,000	5,000	5,000	0.0%
4308	Play/Sports Areas	3,000	456	5,000	5,000	5,000	5,000	0.0%
4326	Kiosk	-		-	-	-	-	
4335	Security Fire & Alarms	6,000	125	1,000	850	893	937	-15.0%
4652	CCTV	250	104	500	250	250	250	-50.0%
4801	Refuse & Hygiene	4,396	1,262	4,900	5,200	5,460	5,733	6.1%
4807	Water and sewerage	2,000	384	1,000	1,000	1,000	1,000	0.0%
4912	Wolfe Toilet	1,700	118	1,700	1,000	1,000	1,000	-41.2%
	<b>Expenditure</b>	<b>48,634</b>	<b>12,323</b>	<b>60,924</b>	<b>29,526</b>	<b>30,072</b>	<b>30,645</b>	<b>-51.5%</b>
	<b>Net Expenditure</b>	<b>34,593</b>	<b>4,390</b>	<b>44,639</b>	<b>13,334</b>	<b>13,875</b>	<b>14,443</b>	<b>-70.1%</b>



## Sport & Recreation Draft Budget

Code	Budget		Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>312</b>	<b><u>Goldsmiths Recreation Ground</u></b>								
1002	Income - Recreation Grounds		(1,800)	(2,998)	(4,000)	(5,000)	(5,000)	(5,000)	25.0%
1007	Income - Caravan Site		(18,600)	(6,911)	(19,000)	(21,000)	(21,000)	(21,000)	10.5%
1008	Income - Kiosk				(2,000)	(2,500)	(2,500)	(2,500)	25.0%
1016	Income- Petanque		(200)	-	(202)	(205)	(208)	(208)	1.5%
	<b>Income</b>		<b>(20,600)</b>	<b>(9,909)</b>	<b>(25,202)</b>	<b>(28,705)</b>	<b>(28,708)</b>	<b>(28,708)</b>	13.9%
4041	Grounds Maintenance		5,000	1,691	4,000	4,400	4,800	5,200	10.0%
4308	Play/Sports Areas		15,000	1,590	20,000	10,000	10,000	10,000	-50.0%
4321	Petanque Club & Car park		500	0	250	250	250	250	0.0%
4323	Changing Rooms		5,000	10,097	5,000	25,000	10,000	10,000	400.0%
4326	Kiosk & Toilets		30,000	3,746	10,000	10,000	5,000	5,000	0.0%
4335	Security Fire & Alarms		600	132	600	600	600	600	0.0%
4807	Water & Sewage		200	203	500	500	500	500	0.0%
4963	Boating Lake		12,000	0	1,000	500	500	500	-50.0%
	<b>Expenditure</b>		<b>68,300</b>	<b>17,459</b>	<b>41,350</b>	<b>51,250</b>	<b>31,650</b>	<b>32,050</b>	23.9%
	<b>Net Expenditure</b>		<b>47,700</b>	<b>7,550</b>	<b>16,148</b>	<b>22,545</b>	<b>2,942</b>	<b>3,342</b>	39.6%

<b>313</b>	<b><u>Alderbrook Playing Fields</u></b>								
1002	Income - Recreation Grounds		(805)	-	(805)	(805)	(805)	(805)	0.0%
	<b>Income</b>		<b>(805)</b>	<b>-</b>	<b>(805)</b>	<b>(805)</b>	<b>(805)</b>	<b>(805)</b>	0.0%

## Sport & Recreation Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
4041	Grounds Maintenance	2,754	58	500	525	551	579	5.0%
4807	Water & Sewage	3,600	0	3,000	0	0	0	-100.0%
	Expenditure	6,354	58	3,500	525	551	579	-85.0%
	Net Expenditure	5,549	58	2,695	-280	-254	-226	-110.4%



## Sport & Recreation Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>314</b>	<b>Jarvis Brook Recreation Ground</b>							
4013	Lease - Annual Charge	1,100		1,100	1,100	1,100	1,100	0.0%
4308	Play/Sports Areas		336	3,000	3,000	3,000	3,000	0.0%
4041	Grounds Maintenance	1,000	128	250	263	276	289	5.0%
	<b>Expenditure</b>	<b>2,100</b>	<b>464</b>	<b>4,350</b>	<b>4,363</b>	<b>4,376</b>	<b>4,389</b>	<b>0.3%</b>
<b>315</b>	<b>Limekiln Recreation Ground</b>							
1002	Income - Recreation Grounds	(5,360)	-	(6,500)	(7,000)	(7,000)	(7,000)	7.7%
	<b>Income</b>	<b>(5,360)</b>	<b>-</b>	<b>(6,500)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>7.7%</b>
4041	Grounds Maintenance	250		5,000	1,750	1,750	1,750	-65.0%
	<b>Expenditure</b>	<b>250</b>	<b>0</b>	<b>5,000</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>-65.0%</b>
	<b>Net Expenditure</b>	<b>(5,110)</b>		<b>(1,500)</b>	<b>(5,250)</b>	<b>(5,250)</b>	<b>(5,250)</b>	<b>250.0%</b>
<b>390</b>	<b>Capital Projects - S&amp;R</b>							
4113	Wolfe Pavilion	10,000	-	10,000	20,000	20,000	20,000	100.0%
4316	Pump Track	15,000	263	45,000	-	-	-	-100.0%
	<b>Expenditure</b>	<b>25,000</b>	<b>263</b>	<b>55,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-63.6%</b>
<b>401</b>	<b>Silver Jubilee Recreation Ground</b>							
4308	Play Area		0	2,000	2,000	2,000	2,000	0.0%
4041	Grounds Maintenance	300	128	300	300	300	300	0.0%
	<b>Expenditure</b>	<b>300</b>	<b>128</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>0.0%</b>



## Communication & Events Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>305</b>	<b>Communication &amp; Events</b>							
1005	Income - Poster Boards	(900)	(684)	(900)	(900)	(900)	(900)	0.0%
1011	Income - Fireworks	(350)		(350)	(350)	(350)	(350)	0.0%
1012	Summer Fair / Festival	(400)	(2,788)	(400)	(500)	(25,000)	(1,000)	25.0%
1013	Sussex Day / Jubilee	(150)	(1,359)	(150)	(150)	(150)	(150)	0.0%
1014	Christmas Fair	(400)		(400)	(500)	(500)	(500)	25.0%
	<b>Income</b>	<b>(2,200)</b>	<b>(4,831)</b>	<b>(2,200)</b>	<b>(2,400)</b>	<b>(26,900)</b>	<b>(2,900)</b>	9.1%
4021	Stationery (paper & ink)	400	369	420	441	463	486	5.0%
4101	Newsletter	1,650	0	1,685	1,769	1,858	1,951	5.0%
4102	Hospitality/Civic Functions	650	101	650	650	650	650	0.0%
4104	Public Entertainment	1,600	321	1,680	2,000	3,000	3,150	19.0%
4106	Fireworks	22,000	0	22,500	30,000	30,000	30,000	33.3%
4109	Website	5,000	0	7,500	6,000	2,500	2,500	-20.0%
4200	Twinning Reception	-	0	250	-	250	-	-100.0%
4201	Christmas Lights	13,000	0	13,500	18,000	18,000	18,000	33.3%
4203	Summer Fair / Festival	23,000	15,053	15,000	15,000	75,000	15,000	0.0%
4205	Boundary Walk	500	366	500	1,000	1,000	1,000	100.0%
4207	Sussex Day / Jubilee	1,500	7,448	10,000	250	2,500	2,500	-97.5%
4208	Carol Service	1,700	0	1,800	2,000	2,000	2,000	11.1%
4210	Christmas Fair	6,400	0	7,500	10,000	10,000	10,000	33.3%
4211	Town Conference	400	88	400	400	400	400	0.0%
	Eco-Exhibition							
4255	Equipment	5,000	3,115	3,000	3,000	3,000	3,000	0.0%
	Town Decoration				2,500	2,500	2,500	
4217	Special Events				10,000	2,500	2,500	



### Personnel Committee Draft Budget

Code	Budget	Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>106</b>	<b>Central Support-Personnel</b>							
4000	Salaries	380,802	208,229	429,500	562,500	573,750	585,225	31.0%
4001	Employer NI Contributions	33,084	18,553	40,000	47,500	48,450	49,419	18.8%
4002	Employers Superannuation	77,746	35,764	87,000	117,000	119,340	121,727	34.5%
4003	Contracted/Temp Staff	30,000	4,256	10,000	15,000	15,300	15,606	50.0%
4005	Travel & Subsistence	500	14	500	250	500	500	-50.0%
4006	Recruitment	3,100	400	3,100	1,500	1,500	1,500	-51.6%
4007	Office Staff Training	3,000	561	5,000	3,000	3,000	3,000	-40.0%
4009	H&S/PPE	6,000	1,807	6,000	4,000	4,120	4,244	-33.3%
4010	HR Support	2,500	1,200	2,500	2,700	2,700	2,700	8.0%
4018	Occupational Health	3,000	1,227	3,000	2,000	2,000	2,000	-33.3%
4026	Uniform	1,500	1,054	3,000	3,075	3,152	3,231	2.5%
4111	Outdoor Staff Training	10,000	8,056	8,500	6,000	5,000	5,000	-29.4%
4659	Community Warden	100	0	100	100	100	100	0.0%
	<b>Expenditure</b>	<b>551,332</b>	<b>281,121</b>	<b>598,100</b>	<b>764,625</b>	<b>778,912</b>	<b>794,251</b>	<b>27.8%</b>

### Environment Draft Budget

Code	Budget		Approved Budget 2021/22	Spend to date	Approved Budget 2022/23	Proposed Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Change
<b>801</b>	<b>Highway Facilities</b>								
4115	Street furniture maintenance		2,000	675	2,000	2,100	2,205	2,315	5.0%
4601	Street Lighting		45,000	8,075	45,000	55,000	55,000	55,000	22.2%
4602	Litter Bins		1,100	514	1,100	0	1,100	1,100	-100.0%
4603	Seats		2,000	137	2,000	0	2,000	2,000	-100.0%
4604	Bus Shelters		2,000	0	2,000	2,100	2,205	2,315	5.0%
4607	Dog Litter Collection		7,725	1,885	7,957	8,355	8,772	9,211	5.0%
4651	Planting		10,500	7,948	6,500	11,025	11,576	12,155	69.6%
4652	CCTV		8,450	948	8,500	9,000	9,000	9,000	5.9%
4654	Environmental Improvements		5,000	0	5,000	1,500	5,000	5,000	-70.0%
4661	NWCT/Dial-a-ride		3,850	1,806	3,966	4,178	4,387	4,606	5.4%
	<b>Expenditure</b>		<b>87,625</b>	<b>21,988</b>	<b>84,022</b>	<b>93,258</b>	<b>101,245</b>	<b>102,703</b>	<b>11.0%</b>
<b>802</b>	<b>Environmental Projects</b>								
4116	Tree Works		10,300	515	8,000	6,000	8,000	8,000	-25.0%
4255	Equipment		1,500	340	1,750	1,500	1,500	1,500	-14.3%
4402	The Ghyll		4,635	32	5,610	4,750	4,750	4,750	-15.3%
4475	Country Park		4,120	0	5,000	5,000	5,000	5,000	0.0%
4656	Bluebell Wood		1,030	0	2,400	2,000	2,000	2,000	-16.7%
4962	Pocket Park Nature Reserve		2,575	131	4,252	4,000	4,000	4,000	-5.9%
	<b>Expenditure</b>		<b>24,160</b>	<b>1,018</b>	<b>27,012</b>	<b>23,250</b>	<b>25,250</b>	<b>25,250</b>	<b>-13.9%</b>
	<b>ENVIRONMENT Expenditure</b>		<b>111,785</b>	<b>23,006</b>	<b>111,034</b>	<b>116,508</b>	<b>126,495</b>	<b>127,953</b>	<b>4.9%</b>



<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>30/11/2022</u>		
<b>314</b>		<b><u>Finance &amp; General Purposes</u></b>						
9009	901	Election Reserve	33,874		0	33,874		33,874
9022	901	Training	1,545			1,545		1,545
<b>314</b>		<b>F &amp; GP Total</b>	<b>35,419</b>	<b>0</b>	<b>0</b>	<b>35,419</b>	<b>0</b>	<b>35,419</b>
<b>315</b>		<b><u>Sports &amp; Recreation</u></b>						
9049	902	Equipment/vehicle Replacement	3,816		3,816	0	0	0
9050	902	Play Equipment	54,450	11,875	66,325	0		0
9065	902	Health & Safety	908		908	0		0
9026	902	Wolfe Pavilion	27,315			27,315		27,315
9064	902	Buildings Maintenance	3,500		1,362	2,138		2,138
9051	902	Wolfe	4,180		500	3,680		3,680
9042	902	Goldsmiths band banding/Pitch Maintenance (all	15,254		6,070	9,184	5,000	4,184
9052	902	Goldsmiths	99,665		74,315	25,350	21,993	3,357
9057	902	Fields in Trust land / MOD pitch	1,090			1,090		1,090
9045	902	Pump Track	17,754			17,754	17,754	0
9069	902	Petanque Club & Car Park	3,500		2,700	800		800
<b>315</b>		<b>S &amp; R Total</b>	<b>231,432</b>	<b>11,875</b>	<b>155,996</b>	<b>87,311</b>	<b>44,747</b>	<b>42,564</b>
<b>316</b>		<b><u>Environment</u></b>						
9016	903	Natural Habitat	16,076			16,076		16,076
9058	903	Future Environmental Projects	13,400			13,400	2,500	10,900
9034/5	903	Litter Bins and Seats	6,680			6,680		6,680
9017	903	Street Furniture	1,365			1,365	1,365	0
9018	903	Environmental Improvements	3,970			3,970	1,352	2,618

9019	903	Bluebell wood	600			600	600	0
9014	903	The Ghyll	150			150	150	0
9021	903	Tree Works	6,900			6,900		6,900
9024	903	Country Park	1,100			1,100	1,100	0
9020	903	Planting	4,000		1,848	2,152	2,152	0
<b>316</b>		<b>Environment Total</b>	<b>54,241</b>	<b>0</b>	<b>0</b>	<b>52,393</b>	<b>9,219</b>	<b>43,174</b>
<b><u>317</u></b>		<b><u>Communications &amp; Events</u></b>						
9040	906	Website	4,250			4,250		4,250
9043	906	Eco-Exhibition	10,000		3,000	7,000		7,000
9044	906	Festival	45,000	3,000	48,000	0		0
<b>317</b>		<b>C &amp; E Total</b>	<b>59,250</b>	<b>3,000</b>	<b>51,000</b>	<b>11,250</b>	<b>0</b>	<b>11,250</b>
<b><u>318</u></b>		<b><u>Allotments &amp; Cemeteries</u></b>						
9047	904	Allotments	2,880			2,880		2,880
9046	904	Summersales	230,161		44,705	185,456	23,675	161,781
9055	904	Health & Safety	1,750			1,750		1,750
9056	904	Chapel	1,400			1,400		1,400
<b>318</b>		<b>A &amp; C Total</b>	<b>236,191</b>	<b>0</b>	<b>44,705</b>	<b>191,486</b>	<b>23,675</b>	<b>167,811</b>
<b><u>321</u></b>		<b><u>Personnel</u></b>						
9074	907	Temporary Staff	24,970		23,394	1,576		1,576
<b>321</b>		<b>Personnel Total</b>	<b>24,970</b>	<b>0</b>	<b>23,394</b>	<b>1,576</b>	<b>0</b>	<b>1,576</b>
<b><u>319</u></b>		<b><u>Restricted - Section 106</u></b>						
9059	900	Southdown Warehousing - Bike Project	35,217			35,217	34,339	878
9060	900	Wolfe Play Equipment Maintenance	14,631			14,631		14,631
9061	900	Heatherview Maintenance	156			156	156	0
9062	900	Recreation Use- adult/youth play space	6,958		1,194	5,764	1,700	4,064
9063	900	Rose Cottage	15,986		15,986	0		0



<b>319</b>		<b>s.106 Total</b>	<b>72,948</b>	<b>0</b>	<b>17,180</b>	<b>55,768</b>	<b>36,195</b>	<b>19,573</b>
<b><u>322</u></b>		<b><u>CIL - Full Council</u></b>						
		Community Infrastructure Levy (CIL)	306,643	283,232		<b>589,875</b>	189,000	400,875
<b>322</b>		<b>CIL Total</b>	<b>306,643</b>	<b>283,232</b>	<b>0</b>	<b>589,875</b>	<b>189,000</b>	<b>400,875</b>
<b><u>323</u></b>		<b><u>Pine Grove FC/F&amp;GP</u></b>						
9010	901	Pine Grove	19,547			<b>19,547</b>		19,547
9071	901	Pine Grove Building Maintenance	108,425			<b>108,425</b>		108,425
<b>323</b>		<b>Pine Grove Total</b>	<b>127,972</b>	<b>0</b>	<b>0</b>	<b>127,972</b>	<b>0</b>	<b>127,972</b>
<b><u>340</u></b>		<b><u>Capital Receipts- Full Council</u></b>						
			0			<b>0</b>		0
<b>340</b>		<b>Capital Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>335</u></b>		<b><u>Capital (useable) Reserve- Full Council</u></b>						
			52,085		35,343	<b>16,742</b>	16,742	0
<b>335</b>		<b>Capital Reserve</b>	<b>52,085</b>	<b>0</b>	<b>35,343</b>	<b>16,742</b>	<b>16,742</b>	<b>0</b>
		<b>Earmarked Reserves Total</b>	<b>1,201,151</b>	<b>298,107</b>	<b>327,618</b>	<b>1,169,792</b>	<b>319,578</b>	<b>850,214</b>

### Significant changes in all Budgets 2023/24

Code	Budget	Approved Budget 2022/23	Proposed Budget 2023/24	Change >10%	Change >£1,000	Reason for change
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#### Personnel Committee

<b>106</b>	<b>Central Support-Personnel</b>					
4000	Salaries	429,500	562,500	31.0%	£133,000	£1950 employee increase for 22/23 + 3%inflation increase for 23/24
4001	Employer NI Contributions	40,000	47,500	18.8%	£7,500	
4002	Employers Superannuation	87,000	117,000	34.5%	£30,000	22.10% LGPS contribution rate (to 31/3/23)
4003	Contracted/Temp Staff	10,000	15,000	50.0%	£5,000	Community Warden £840pm and contingency for cover.
4005	Travel & Subsistence	500	250	-50.0%	-£250	
4006	Recruitment	3,100	1,500	-51.6%	-£1,600	
4007	Office Staff Training	5,000	3,000	-40.0%	-£2,000	new staff
4009	H&S/PPE	6,000	4,000	-33.3%	-£2,000	BSC Membership £405
4010	HR Support	2,500	2,700	8.0%	£200	£200 per month
4018	Occupational Health	3,000	2,000	-33.3%	-£1,000	
4111	Outdoor Staff Training	8,500	6,000	-29.4%	-£2,500	Further costs for training to bring team up to speed

#### Environment Committee

<b>801</b>	<b>Highway Facilities</b>					
4601	Street Lighting	45,000	55,000	22.2%	£10,000	ESCC c£21,000 + renewals - energy costs higher - increase further due to energy prices?
4602	Litter Bins	1,100	0	-100.0%	-£1,100	use EMR's
4603	Seats	2,000	0	-100.0%	-£2,000	use EMR's
4651	Planting	6,500	11,025	69.6%	£4,525	EMR used in 2022/23
4654	Environmental Improvements	5,000	1,500	-70.0%	-£3,500	use EMR's
<b>802</b>	<b>Environmental Projects</b>					
4116	Tree Works	8,000	6,000	-25.0%	-£2,000	Use EMR
4255	Equipment	1,750	1,500	-14.3%	-£250	Winch purchase in 22/23
4402	The Ghyll	5,610	4,750	-15.3%	-£860	Interpretation boards in 22/23
4656	Bluebell Wood	2,400	2,000	-16.7%	-£400	Interpretation boards in 22/23

#### Sport & Recreation Committee

<b>301</b>	<b>Grounds Maintenance</b>					
4020	Telephone	2,650	3,000	13.2%	£350	£185 p/m Radios, £70 p/m mobiles - increase to radios - look at contract
4039	Capital Purchases	40,000	25,000	-37.5%	-£15,000	New compact tractor £40k 22/23, vehiles 23/24
4253	Vehicle Maintenance	5,000	6,000	20.0%	£1,000	
4254	Fuel and Oils	7,000	12,000	71.4%	£5,000	Fuel costs high
4270	Tree Work	11,000	8,000	-27.3%	-£3,000	Tree work for all S&R plus tree surveys
4280	Football Pitches	10,000	5,000	-50.0%	-£5,000	Sand banding on one pitch
4308	Play / Sport Areas Capital spend	30,000	20,000	-33.3%	-£10,000	Fund accumulation for Silver Jubilee/Adams Field
4309	Workshops/yard/chemical store	25,000	5,000	-80.0%	-£20,000	Internal additional room in 22/23

**Significant changes in all Budgets 2023/24**

Code	Budget	Approved Budget 2022/23	Proposed Budget 2023/24	Change >10%	Change >£1,000	Reason for change
<b>310</b>	<b>Whitehill Centre</b>					
4250	Building Maintenance	2,800	15,000	435.71%	£12,200	Internal decoration required
4800	Caretaking/ Cleaning	1,300	800	-38.46%	-£500	£55 p/m cleaning + £110 initial
4805	Electricity	525	1,200	128.57%	£675	
4807	Water and sewerage	0	250	-39.93%	-£166	
<b>311</b>	<b>Wolfe Recreation Ground</b>					
1000	Income - Hire of Halls	(100)		-100.00%	£100	No polling station as closed
4041	Grounds Maintenance	2,000	4,350	117.50%	£2,350	Waste & Alarms removed to own code. Cricket shed and guttering to tractor shed
4303	Pavilion / bar / changing	35,000	2,000	-94.29%	-£33,000	Building closed - budget for unforeseen costs
4335	Security Fire & Alarms	1,000	850	-15.00%	-£150	300 Ras+68 service+ £50 fire ext+115 intruder alarm+ e light test £25 p/m.
4652	CCTV	500	250	-50.00%	-£250	coles cables £20.83pm CCTV
4912	Wolfe Toilet	1,700	500	-70.59%	-£1,200	
<b>312</b>	<b>Goldsmiths Recreation Ground</b>					
1002	Income - Recreation Grounds	(4,000)	(5,000)	25.00%	-£1,000	Rotherfield football club
1007	Income - Caravan Site	(19,000)	(21,000)	10.53%	-£2,000	£13229 base rent + 5% of site fees. inc RPI in 22/23 then 5yrs.
1008	Income - Kiosk	(2,000)	(2,500)	25.00%	-£500	Tenant from Aug £2k plus electric & water
4041	Grounds Maintenance	4,000	4,400	10.00%	£400	
4308	Play/Sports Areas	20,000	10,000	-50.00%	-£10,000	To include lighting and line marking on running track and skate park repairs
4323	Changing Rooms	5,000	25,000	400.00%	£20,000	incl cleaning £3600pa, water650, gas 2000+ 2000 electric, Emergency Lighting £2k
4963	Boating Lake	1,000	500	-50.00%	-£500	Assessment required but know a new pump is needed
<b>313</b>	<b>Alderbrook Playing Fields</b>					
4807	Water & Sewage	3,000	0	-100.00%	-£3,000	
<b>314</b>	<b>Jarvis Brook Recreational Ground</b>					
<b>315</b>	<b>Limekiln Recreation Ground</b>					
4041	Grounds Maintenance	5,000	1,750	-65.00%	-£3,250	New fencing + green waste bay
<b>390</b>	<b>Capital Projects - SRC</b>					
4316	Pump Track	45,000	-	-100.00%	-£45,000	Project to be completed
<b>401</b>	<b>Silver Jubilee Recreation Ground</b>					

### Significant changes in all Budgets 2023/24

Code	Budget	Approved Budget 2022/23	Proposed Budget 2023/24	Change >10%	Change >£1,000	Reason for change
<b>402</b>	<b>Other Areas and Open Spaces</b>					
4476	MOD Park	100	1,000	900.00%	£900	EMR to be used 22/23
4805	Electricity	100	1,200	1100.00%	£1,100	Current costs - asking them to read meter

### Allotments & Cemeteries Budget

<b>410</b>	<b>Allotments</b>					
1001	Income - Allotments	(10,000)	(11,000)	10.0%	-£1,000	
4015	IT Support	250	315	26.0%	£65	Software £150 + £172 + £75pa
4403	Allotment Upkeep	30,000	10,000	-66.7%	-£20,000	Pilmer fence and path £15K + Herne fencing in 22/23
4807	Water & Sewage	2,500	3,500	40.0%	£1,000	Based on actual usage and payment for Owlsbury
<b>601</b>	<b>Cemetery</b>					
4012	Rates	2,900	3,914	34.9%	£1,014	Currently £3470
	Herne Site Management	15,000	10,000	-33.3%	-£5,000	New code for upkeep
	Summersales Ground Maintenance		500		£500	New code in preparation of Summersales opening and ongoing maintenance costs
4502	Chapel	600	11,000	1733.3%	£10,400	cleaning £50pm- needs redecorating Ceiling outsourced- £12 fire protect
4805	Electricity	2,000	750	-62.5%	-£1,250	Based on actual usage
<b>390</b>	<b>Capital Projects - A&amp;C</b>					
4920	Summersales	30,000	31,500	5.0%	£1,500	

### Communication & Events Budget

<b>305</b>	<b>Communication &amp; Events</b>					
1012	Summer Fair	(400)	(500)	25.0%		% of stall holders takings
1014	Christmas Fair	(400)	(500)	25.0%		% of stall holders takings
4104	Public Entertainment	0	2,000	19.0%		Licenses should drop to Crowfest not happening
4106	Fireworks	22,500	30,000	33.3%	£7,500	Going out to tender
4109	Website	7,500	6,000	-20.0%	-£1,500	Accessibility work budgeted for in 22/23
4200	Twinning Reception	250	-	-100.0%	-£250	Biannual
4201	Christmas Lights	13,500	18,000	33.3%	£18,000	New tender needed for 2022 onwards
4205	Boundary Walk	500	1,000	100.0%	£1,000	Larger event / music
4207	Sussex Day / Jubilee	10,000	250	-75.0%	-£7,500	Jubilee event not happening in 23/24

### Significant changes in all Budgets 2023/24

Code	Budget	Approved Budget 2022/23	Proposed Budget 2023/24	Change >10%	Change >£1,000	Reason for change
4208	Carol Service	1,800	1,500	-16.7%		Costs have historically been lower due to filming
4210	Christmas Fair	7,500	10,000	33.3%	£10,000	
	Town Decoration		2,500		£2,500	New code for special days to dress the town
	Special Events		10,000		£10,000	New code for events i.e operation london bridge / coronation

### Finance & General Purposes Draft Budget

<b>101</b>	<b>Corporate Management</b>					
4055	Stripe Charges	212	175	-17.5%		% of transactions
4056	Bank Charges	1,700	1,200	-29.4%		based on current charges
4057	Audit Fees	4,000	2,750	-31.3%		£550 for IA, £2,000 EA
<b>102</b>	<b>Democratic Representation</b>					
<b>105</b>	<b>Central Support-Admin Costs</b>					
4022	Insurance	27,500	19,500	8.9%	£1,595	3 year deal due December 2022
<b>109</b>	<b>Other Operating I &amp; E</b>					
1190	Interest Received	(1,000)	(4,000)	300.0%	-£3,000	Interest rate rising
1191	Loan Capital/Interest Received	(2,095)	-	-100.0%	£2,095	CAFC loan repaid 22/23
<b>113</b>	<b>Pine Grove - Revenue Costs</b>					
1115	Income - Library	(10,750)	(17,500)	62.8%	-£6,750	£10000 approx rent + £620 p/m cleaning
1116	Income - BP Recharges	-	(52,000)	46.8%	-£16,586	79% of Water/gas/ insurance+ Electricity sub meter
1118	Income - BP 'profit share'	(5,000)	(20,000)	300.0%	-£15,000	50% of profit
4800	Caretaking/ Cleaning	18,250	21,000	15.1%	£2,750	£330 windows + £600 cleaning offices and £600p/m library+ £500 sundries- £1800 clean atrium biannual (2023/2025)?
4805	Electricity	6,438	40,000	104.4%	<u>£20,430</u>	FOR WHOLE BUILDING - RECHARGES IN INCOME
4806	Gas	5,580	30,000	88.5%	£14,087	FOR WHOLE BUILDING - RECHARGES IN INCOME

**Significant changes in all Budgets 2023/24**

Code	Budget	Approved Budget 2022/23	Proposed Budget 2023/24	Change >10%	Change >£1,000	Reason for change
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Significant changes in all Budgets 2023/24

Code	Budget	Approved Budget 2022/23	Proposed Budget 2023/24	Change >10%	Change >£1,000	Reason for change
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