

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 25th April 2023** at 7.30 pm when it is proposed to transact the following business:

Caroline Miles, Town Clerk
19th April 2023

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 February 2023 as a true record of the meeting
- 4. FINANCE**
 - 4.1 To **note** the Finance Report and supporting appendices and **agree** further action.
- 5. POLICIES**
 - 5.1 To **review** the following policies and **agree** further action
 - Risk Management Policy
 - Reserves Policy
- 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: 25th April 2023

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 note the asset register
- 4.3 To note the return on investments
- 4.4 To note and agree the bank reconciliation as at 31.03.23
- 4.5 To note the PWLB summary as at 31.03.23
- 4.6 To approve the recommendation of the Annual Governance and Accountability Return for 2022/23 to Full Council

SUPPORTING DOCUMENTS: Appendix A – Income & Expenditure Report

Appendix B - Earmarked Reserves

Appendix C – Asset Register

Appendices D to J – Bank reconciliation and supporting bank statements as at 31.03.23

Appendix K and L – PWLB Summary and reconciliation as at 31.03.23

Appendix M - AGAR for 2022/23

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 return of investments

	<p>(4) Approve the asset register. Appendix C</p> <p>(5) Note the bank reconciliation report as at 31.03.23. Appendices D to J</p> <p>(6) Note the PWLB summary as at 31.03.23. Appendices K and L</p> <p>(7) Approve the recommendation of the Annual Governance and Accountability Return for 2022/23 to Full Council. Appendix M</p>

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. **Any recent significant variances are shown in bold**

No new 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

4065/101 – Bad Debt Write Off. This was previously agreed by Full Council

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

4024/105 – Equipment Rental. This will exceed budget due to the franking machine charge which runs to Jan 2024

4025/105 – Equipment. This will exceed budget due to additional secure shredding that has been needed throughout the year

Other Operating Income & Expenditure (109)

1190/109 – Income Interest Received. We have received more than anticipated due to the increase to interest rates

Pine Grove – Revenue Costs (113)

1114/113 – Income Ashdown Radio. This wasn't budgeted for as the agreement was made after budgets had been set

1116/113 – Income Basepoint Rechargeable Costs. Due to the increase of utility costs that the Council has received, Basepoint has been recharged the allocated percentage of these.

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

4250/113 – Buildings Maintenance. Some of the expense shown against this code is offset by the income from the insurance claim in code 1103/113. This code will exceed budget due to essential repairs throughout the course of the year and includes essential work to the main entrance atrium doors

4805/113 – Electricity. Will exceed budget due to the current energy costs

4805/113 – Gas. Will exceed budget due to the current energy costs

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

4.1.2 Earmarked Reserves

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.

4.2 Asset Register

Appendix C shows the current asset register and summary as at the end of 31.03.23. Any additions to the asset register have been highlighted in blue and any disposals in red.

Councillors are requested to approve the additions and disposals on the asset register and recommend to Full Council.

4.3 Return on Investments

At the start of the financial year, the Council had money invested in two 95 day notice accounts - one with Lloyds and the other with Nat West.

As the interest rates started to increase, the Council gave notice on these 95 day notice accounts in December as higher interest rates could be achieved through fixed term treasury accounts.

The year started with just under £1,357,000 in 95-day notice accounts (£856k with NatWest and £501K with Lloyds) and have ended the year with £1,500,000 being invested.

As at 31st March 2023 the Council had the following cash investments totalling £2,125,156.98

NatWest Business Reserve	£ 536,939.51
NatWest Current Account	£ 150.00
NatWest Fixed Term Treasury to March 2024	£ 750,000.00

Lloyds Current Account	£ 88,067.47
Lloyds Fixed Term Treasury (6 months)	£ 750,000.00
Current interest rates are as follows:	
NatWest Business Reserve	1%
NatWest Fixed Term Treasury to March 2024	3.4%
Lloyds Fixed Term Treasury to September 2023	3%

To date, we have received £14,823.06 in interest payments this financial year.

This is split between the NatWest sweeping account and the 95 day notice accounts:

Natwest Sweeping A/C	£4,572.69
Lloyds 95 day A/C	£4,276.30
Natwest 95 day A/C	£5,974.07

The committee is recommended to note the return on investments for this financial year.

The following interest will be due during the financial year 2023/24:

NatWest Fixed Term Treasury to March 2024, expected interest	£25,639.73
Lloyds Fixed Term Treasury to September 2023, expected interest	£11,342.47

4.4 Bank Reconciliation as at 31.03.23

Please refer to Appendix D to I. The committee is recommended to approve the bank reconciliation as at 31.03.23

Bank Reconciliations and bank statements have been checked by the Chair up until 31st March 2023.

4.5 PWLB Summary as at 31.03.23

Please refer to Appendix J and K. This reconciles the PWLB summary and the loan summary breakdown.

The committee is recommended to note the latest loan value summary as at 31.03.23.

4.6 Draft AGAR Statement

Please refer to Appendix M for the draft AGAR report for the financial year 2022/23.

Please refer to page 4 to agree the statements and page 5 for the figures.

It is important that the statements in section 1 are carefully read and considered. By making the recommendation to Full Council to approve the AGAR report the committee is acknowledging and agreeing to the statements made in section 1.

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

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	2	212	210		210	1.2%	
4056 Bank Charges	793	880	1,700	821		821	51.7%	
4057 Audit Fees	2,770	2,622	4,000	1,378		1,378	65.6%	
4058 Legal & Professional Fees	11,791	6,399	12,120	5,722		5,722	52.8%	
4060 Accounting Support	1,986	2,371	2,400	29		29	98.8%	
4065 Bad Debt Write Off	0	1,750	0	(1,750)		(1,750)	0.0%	
Corporate Management :- Indirect Expenditure	17,520	14,023	20,432	6,409	0	6,409	68.6%	0
Net Income over Expenditure	(17,520)	(13,281)	(20,432)	(7,151)				
<u>102 Democratic Representation</u>								
4119 Members Allowances	16,102	12,484	23,787	11,303		11,303	52.5%	
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	910	1,000	90		90	91.0%	
Democratic Representation :- Indirect Expenditure	16,728	13,584	25,987	12,403	0	12,403	52.3%	0
Net Expenditure	(16,728)	(13,584)	(25,987)	(12,403)				
<u>105 Central Support-Admin Costs</u>								
1050 Income-Pension Forms	140	280	0	(280)			0.0%	
Central Support-Admin Costs :- Income	140	280	0	(280)				0
4015 IT Support	7,315	5,947	7,283	1,336		1,336	81.7%	
4020 Telephone & Postage	6,306	5,999	5,835	(164)		(164)	102.8%	
4021 Stationery and Printing	3,977	3,584	3,850	266		266	93.1%	
4022 Insurance	18,309	20,697	17,905	(2,792)		(2,792)	115.6%	
4023 Subscriptions	4,879	4,051	5,200	1,149		1,149	77.9%	
4024 Equipment rental/Lease	1,713	2,208	1,795	(413)		(413)	123.0%	
4110 New IT Equipment	1,026	2,357	2,500	143		143	94.3%	
4255 Equipment	874	1,372	1,000	(372)		(372)	137.2%	
Central Support-Admin Costs :- Indirect Expenditure	44,399	46,214	45,368	(846)	0	(846)	101.9%	0
Net Income over Expenditure	(44,259)	(45,934)	(45,368)	566				

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

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	1,522,738	1,522,738	0			100.0%	
1190 Income-Interest Received	1,665	14,823	1,000	(13,823)			1482.3%	
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	1,525,965	1,822,288	1,525,833	(296,455)			119.4%	283,232
4175 PWLB - CCA Hall	99,371	99,371	99,370	(1)		(1)	100.0%	17,813
4950 PWLB -G/MOD/GS/S/OA	46,238	46,238	46,240	2		2	100.0%	6,625
4951 PWLB - Pine Grove	169,734	169,734	169,735	1		1	100.0%	98,332
Other Operating Income & Exp. :- Indirect Expenditure	315,343	315,343	315,345	2	0	2	100.0%	122,770
Net Income over Expenditure	1,210,622	1,506,945	1,210,488	(296,457)				
6001 plus Transfer from EMR	0	87,428						
6002 less Transfer to EMR	14,167	318,575						
Movement to/(from) Gen Reserve	1,196,455	1,275,798						
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%	
1114 Income - Ashdown Radio	0	666	0	(666)			0.0%	
1115 Income-Library Rechargeable	15,050	17,504	10,750	(6,754)			162.8%	
1116 Income-Basepoint Rechargeable	52,324	47,758	35,414	(12,344)			134.9%	
1117 Income-Basepoint Rent	60,000	60,000	60,000	0			100.0%	
1118 Income-Basepoint Profit share	0	43,305	5,000	(38,305)			866.1%	
Pine Grove-Revenue Costs :- Income	128,950	175,583	111,164	(64,419)			157.9%	0
4012 Rates	13,024	13,024	13,792	768		768	94.4%	
4017 Health & Safety	1,691	1,029	1,000	(29)		(29)	102.9%	
4041 Grounds Maintenance	1,491	977	1,500	523		523	65.1%	
4250 Buildings Maintenance	56,575	34,637	25,000	(9,637)		(9,637)	138.5%	
4335 Security, Fire & Alarms	5,379	5,926	6,000	74		74	98.8%	
4800 Caretaking/ Cleaning	17,555	18,901	18,250	(651)		(651)	103.6%	
4801 Refuse & Hygiene	3,340	1,321	3,726	2,405		2,405	35.5%	
4805 Electricity	27,240	35,501	19,570	(15,931)		(15,931)	181.4%	
4806 Gas	16,849	20,313	15,914	(4,399)		(4,399)	127.6%	
4807 Water and Sewage	12,028	(3,944)	3,605	7,549		7,549	(109.4%)	
Pine Grove-Revenue Costs :- Indirect Expenditure	155,171	127,685	108,357	(19,328)	0	(19,328)	117.8%	0
Net Income over Expenditure	(26,221)	47,898	2,807	(45,091)				
6001 plus Transfer from EMR	43,000	0						
Movement to/(from) Gen Reserve	16,779	47,898						

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

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	617	617	0			100.0%	
Civic & Community Centres :- Income	617	617	617	0			100.0%	0
Net Income	617	617	617	0				
<u>901 Earmarked F & GP</u>								
9009 Election Reserve	912	365	0	(365)		(365)	0.0%	365
9010 Pine Grove - Water	0	3,499	0	(3,499)		(3,499)	0.0%	3,499
9071 Pine Grove Buildings Maintenan	0	8,607	0	(8,607)		(8,607)	0.0%	8,607
Earmarked F & GP :- Indirect Expenditure	912	12,471	0	(12,471)	0	(12,471)		12,471
Net Expenditure	(912)	(12,471)	0	12,471				
6001 plus Transfer from EMR	912	12,471						
Movement to/(from) Gen Reserve	0	0						
Finance and General Purposes :- Income	1,655,672	1,999,511	1,637,614	(361,897)			122.1%	
Expenditure	599,068	581,920	576,639	(5,281)	0	(5,281)	100.9%	
Net Income over Expenditure	1,056,604	1,417,591	1,060,975	(356,616)				
plus Transfer from EMR	43,912	99,898						
less Transfer to EMR	14,167	318,575						
Movement to/(from) Gen Reserve	1,086,349	1,198,914						
Grand Totals:- Income	1,655,672	1,999,511	1,637,614	(361,897)			122.1%	
Expenditure	599,068	581,920	576,639	(5,281)	0	(5,281)	100.9%	
Net Income over Expenditure	1,056,604	1,417,591	1,060,975	(356,616)				
plus Transfer from EMR	43,912	99,898						
less Transfer to EMR	14,167	318,575						
Movement to/(from) Gen Reserve	1,086,349	1,198,914						

<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>31/03/2023</u>		
314		<u>Finance & General Purposes</u>						
9009	901	Election Reserve	33,874		365	33,509		33,509
9010	901	PineGrove - Water		7,500		7,500		7,500
9011	901	Legal & Professional Fees		5,720		5,720		5,720
9012	901	Grants		8,550		8,550		8,550
9022	901	Training	1,545			1,545		1,545
314		F & GP Total	35,419	21,770	365	56,824	0	56,824

Banners for election campaign

CROWBOROUGH TOWN COUNCIL ASSET REGISTER- LAND & BUILDINGS

Asset Ref	Date of Purchase	Supplier	Minute Reference	Asset Description	Location	Cost/Proxy Cost 31/03/2021	Restated	Additions	Disposals	Cost/Proxy Cost 31/03/2022
		Queensbury Shelters		Country Park	Osborne Road	£1			£1	£0
	08/01/1985			Flower bed and grassed area	Mill Lane / Beacon Road	£1,000				£1,000
	08/12/1992	The Salvation Army Trustee Company		Whitehill Centre	Whitehill Road, TN6 1NT	£140,000				£140,000
	02/06/2006	The Secretary of State for Defence		MOD Playing Field	Beacon Road, TN6 3SU	£35,000				£35,000
	01/03/2012	Upper Medway Farms Ltd		Summersales Land	London Road, TN6 1TD	£95,101				£95,101
	13/04/1937 24/03/1999	Thomas Crittall Turk Sunley Estates Ltd		Chapel Green	Church Road	£6,500				£6,500
	14/08/1899 18/02/1935	James Tolley Charles Price		Chapel and Cemetery	Herne Road, TN6 2NT	£63,600				£63,600
				Herne Allotments	Herne Road, TN6 2NT	£4,000				£4,000
	18/04/2008	George Hugh Barclay Dodd		Owlsbury Allotments	Hadlow Down Road	£101,171				£101,171
	28/12/1994	Sunseed Farms Ltd		Pilmer Allotments (Garden)	Pilmer Road	£2,500				£2,500
	21/04/1975	John Michael Hendon		Pilmer Allotments (Road) Campsite	Pilmer Road Goldsmiths Recreation Ground, Eridge Road, TN6 2TN	£98,000				£98,000
	18/02/1930	Mystery of Goldsmiths		Top pitch, land behind & inc childrens play area & behind High Cross Fields LAND	Goldsmiths Recreation Ground, Eridge Road, TN6 2TN					£0
	10/12/1969	Crowfield Properties Ltd		Allotment football pitch area	Goldsmiths Recreation Ground, Eridge Road, TN6 2TN	£525				£525
	09/05/1980	Otter Estates Ltd		Leisure centre, changing rooms, boating lake, Petanque & running track areas LAND	Goldsmiths Recreation Ground, Eridge Road, TN6 2TN					£0
	03/11/1997	Otter Estates Ltd		Skatepark area LAND	Goldsmiths Recreation Ground, Eridge Road, TN6 2TN	£45,000				£45,000
	10/05/2004	Otter Estates Ltd		Area 1, Goldsmiths LAND	Goldsmiths Recreation Ground, Eridge Road, TN6 2TN	£125,000				£125,000
				Changing Rooms (building)	Goldsmiths Recreation Ground, Eridge Road, TN6 2TN	£181,900				£181,900
				Kiosk / toilet (building)	Goldsmiths Recreation Ground, Eridge Road, TN6 2TN	£146,883				£146,883
	28/02/2014	John and Roderick Seymour		Land adjacent to Goldsmiths (model railway extension)	Goldsmiths Recreation Ground, Eridge Road, TN6 2TN	£20,000				£20,000
				Bowls Pavilion	Luxford Lane, TN6 2PQ	£27,000				£27,000
	01/06/2016	Wealden District Council		Pine Grove Enterprise Hub	Pine Grove	£3,880,940				£3,880,940
	17/09/2018	Wealden District Council		Pine Grove land (on which CCA is built - building not owned by CTC)and carpark	The Crowborough Centre, Pine Grove, Crowborough TN6 1FE	£1				£1
	18/02/1935	Jesse Thomas Bridger		The Ghyll	Burdett Road					£0
	04/10/1979	Mid Sussex Water Company		The Ghyll	Burdett Road	£875				£875
	13/08/1987	Adams of Crowborough Ltd		The Ghyll	Burdett Road	£5,100				£5,100
	02/06/2006	Richard Anthony Dickens and Bryony Sara Bartlett		The Ghyll	Burdett Road	£60,000				£60,000
	19/06/2009	Wealden District Council		The Ghyll	Burdett Road	£250				£250
	13/04/2011	Rydon Homes Ltd		The Ghyll	Burdett Road	£45,000				£45,000
	17/08/2016			Land at The Ghyll	Burdett Road	£27,500				£27,500
	20/10/2016			The Ghyll area 2	Burdett Road	£10,000				£10,000
	30/07/1986	Evelyn Robert Adrian De Rothschild, Edward Stephen Cazalet & Angela Isabel Mary Nevill		Limekiin Playing Field	Palesgate Lane	£66,500				£66,500
	16/01/2012	Richard Anthony Dickens and Bryony Sara Dickens		Palesgate Lane Land	Palesgate Lane	£180,000				£180,000
										£0
						£5,369,347	£0	£0	£1	£5,369,346

CROWBOROUGH TOWN COUNCIL ASSET REGISTER- OFFICE EQUIPMENT

Asset Ref	Date of Purchase	Supplier	Minute Reference	Asset Description	Location	Custodian	Condition	Date last physically checked	Cost/Proxy Cost 31/03/2021	Additions	Disposals	Cost/Proxy Cost 31/03/2022
		Queensbury Shelters		Stacking chairs	Pine Grove Offices, Crowborough, TN6 1DH				£300			£300
				Tables	Pine Grove Offices, Crowborough, TN6 1DH				£300			£300
				Display panels	Pine Grove Offices, Crowborough, TN6 1DH				£1,167			£1,167
				Chairs Council chamber	Pine Grove Offices, Crowborough, TN6 1DH				£1,500			£1,500
				Fire safe	Pine Grove Offices, Crowborough, TN6 1DH				500			£500
				Safe	Pine Grove Offices, Crowborough, TN6 1DH				£500			£500
				Franking machine	Pine Grove Offices, Crowborough, TN6 1DH				£1,620			£1,620
				Microphone system	Pine Grove Offices, Crowborough, TN6 1DH				£4,588			£4,588
				Projector and screen	Pine Grove Offices, Crowborough, TN6 1DH				£600			£600
	27/03/2018	Weald		Del T340 Server HP PCs x10- Monitors Lap Top	Pine Grove Offices, Crowborough, TN6 1DH				£11,423			£11,423
	03/04/2020	The Computer Studio	Budget	Lap Top for PC	Pine Grove Offices, Crowborough, TN6 1DH				£320			£320
	21/05/2020	The Computer Studio	Budget	Lap Top for KW	Pine Grove Offices, Crowborough, TN6 1DH				£250			£250
	15/06/2020	The Computer Studio	Budget	Lap Top for LF	Pine Grove Offices, Crowborough, TN6 1DH				£208			£208
	10/11/2020	The Computer Studio	Budget	Lap Top for TW	Pine Grove Offices, Crowborough, TN6 1DH				£270			£270
	28/06/2021	Nymrod Events		Conference camera	Pine Grove Offices, Crowborough, TN6 1DH				£1,810			£1,810
	30/11/02021	Amazon		Apple Ipad	Pine Grove Offices, Crowborough, TN6 1DH (Facilities Officer Desk)				£997			£997
	17/11/2022	Weald IT		HP Pro 290	Pine Grove Offices, Crowborough, TN6 1DH					£557		£557
TOTALS									£26,353	£557	£0	£26,910

CROWBOROUGH TOWN COUNCIL ASSET REGISTER-INFRASTRUCTURE ASSETS

Asset Ref	Date of Purchase	Supplier	Minute Reference	Asset Description	Location	Cost/Proxy Cost 31/03/2021	Additions	Disposals	Cost/Proxy Cost 31/03/2022
				Boundary signs x 3		£16,575			£16,575
		Queensbury Shelters		Bus shelters x 13		£42,900			£42,900
		Queensbury Shelters		Bus shelter		£3,608			£3,608
		Queensbury Shelters		Bus shelter		£3,700			£3,700
		Queensbury Shelters		Bus shelter	Croft Road	£6,087			£6,087
				Car park	The Ghyll	£9,165			£9,165
				Deer / rabbit fence		£2,872			£2,872
				Footbridge x2	Country Park	£7,000			£7,000
				Footbridge x2	The Ghyll	£7,000			£7,000
				Footpath	Green Lane	£3,000			£3,000
				Garden of remembrance wall	Herne Cemetery	£3,530			£3,530
				Hanging basket brackets		2000			£2,000
				Litter bins x 16		£13,800		£4,200	£9,600
				Notice boards x 6		£8,400			£8,400
	31/03/2009			Owlsbury water supply (toilet?)		£4,000			£4,000
				Park benches x 23		£16,100			£16,100
				Parking area	Alderbrook	£31,590			£31,590
	31/03/2009			Perimeter path	Goldsmiths	£49,590			£49,590
				Perimeter path	Wolfe Recreation Ground	£23,295			£23,295
				Poster boards x 14 A1 +2 larger	Various - See note	£18,200			£18,200
				Street lights		£249,311			£249,311
	31/03/2009			Track	Country Park	£19,380			£19,380
	31/03/2005			Water feature	Canada Green	£5,271			£5,271
	01/01/2009	Linpac Environmental		Water harvesting	Wolfe Recreation Ground	£2,683			£2,683
	01/04/2011	Sustainable		Classic picnic bench		£890		£890.00	£0
	01/03/2012	Coppard		Pedestrian path	The Ghyll	£928			£928
	01/03/2012	Coppard		Safety Barrier for car park	The Ghyll	£950			£950
	01/11/2011	JAKK Country Furniture		Tree seat	Chapel Green	£1,755			£1,755
	23/05/2012	Warren Drive		Car park	Owlsbury	£11,480			£11,480
	16/05/2012	Jacksons		Fencing mini-railway	Goldsmiths	£2,646			£2,646
	09/03/2012	High Weald		Interpretation panel frame		£1,740			£1,740
	09/03/2012	Buffalo Designs		Interpretation panel frame		£850			£850
	03/10/2012	Warren Drive		Footpath	Jarvis Brook	£2,840			£2,840
	22/08/2013	M Lane & Sons		Town map notice boards x 5		£4,800			£4,800
	12/11/2014	Allpark Ltd		Swing leaf gates		£1,584			£1,584
	13/07/2015	Warren Drive		New allotments building	Pilmer Road	£12,207			£12,207
	29/03/2019	Taylor		Bespoke Archway		£2,000			£2,000
	29/04/2020	Noticeboard Company	budgets	Notice Board		£672			£672
	16/07/2020	ESCC Highways	8983	Street Light - Columns 5 & 6	Saxonbury Close	£4,027		£4,027	£0
	07/08/2020	ESCC Highways	9063	Street Light - Column 6	Whitehill Road	£2,447		£2,447	£0
	27/11/2020	ESCC Highways	9094	Street Light - Column 1	Bryants Field	£1,779		£1,779	£0
	15/09/2022	Wybone	9715	Recycling Bins x 6	Goldsmiths		£3,360		£3,360
	15/09/2022	Wybone	9715	Recycling Bins x 1	Jarvis Brook		£560		£560
	22/09/2022	No Butts Bin Co Ltd		Picnic Benches x 2	Country Park		£1,080		
	22/09/2022	No Butts Bin Co Ltd		Picnic Benches x 4	Goldsmiths		£2,160		

02/11/2022	Intefence	9828	Height Restriction Barrier	Goldsmiths - entrance to boating lake		£2,700		£2,700	
25/11/2022	James Playfoot	9797	Fencing	Herne		£6,615		£6,615	
25/11/2022	James Playfoot	9796	Fencing	Pilmer		£9,118		£9,118	
16/01/2023	Noticeboard Company		Noticeboard	Owlsbury		£729		£729	
31/03/2023	Fitzpatrick Woolmer		Entrance Sign	Country Park		£793		£793	
31/03/2023	Fitzpatrick Woolmer		Entrance Sign	Pocket Park		£1,109		£1,109	
								£0	
						£602,652	£28,224	£13,343	£614,293

CROWBOROUGH TOWN COUNCIL ASSET REGISTER- Community assets

Asset Ref	Date of Purchase	Supplier	Minute Reference	Asset Description	Location	Cost/Proxy Cost 31/03/2021	Additions	Disposals	Cost/Proxy Cost 31/03/2022	Insurance Value
				Chain of Office		£4,000			£4,000	£5,378
		Queensbury Shelters		Conan Doyle statue	Clokes Corner, Crowborough Cross	£46,950			£46,950	£71,837
				Goldsmiths Indoor Leisure	Goldsmiths Recreation Ground, Eridge Road, TN6 2TN	£1			£1	
	26/08/2015	Access		Lockable display cabinet	Crowborough Community Centre or Town Hall	£622		£622	£0	
						£51,573	£0	£622	£50,951	£77,215

CROWBOROUGH TOWN COUNCIL ASSET REGISTER-Grounds Equipment

Asset Ref	Date of Purchase	Supplier	Minute Reference	Asset Description	Location	Custodian	Condition	Date last physically checked	Cost/Proxy Cost 31/03/2021	Additions	Disposals	Cost/Proxy Cost 31/03/2022	Insurance Value	Life Expectancy
001	2006			John Deer 1400T GX06 GYK	Wolfe Yard		BER	Sep-21	£15,144		£15,144	£0		8 years
002	2007			John Deer 2320 Mini GX07 GDE	Wolfe Yard		Average	Sep-21	£16,950			£16,950		8 years
003	2005			Land Rover GY05 SKV	Wolfe Yard		Average	Sep-21	£16,931			£16,931		15 years
004	30/04/2013	Godfreys		Outfront ride on mower GX13 EKG	Wolfe Yard		Poor	Sep-21	£20,000			£20,000		8 years
005	25/03/2015			Transit Courier Van GX15 YKW	Wolfe Yard		Poor	Sep-21	£11,678			£11,678		10 years
006	29/11/2017			Case Farnall tractor EU67 BYC	Wolfe Yard		Good	Sep-21	£56,491			£56,491		8 years
007	01/09/2016	Birchwood Ford		Ford Transit 3 way tipper GU66GZZ	Wolfe Yard		Average	Sep-21	£21,939			£21,939		10 years
				CCTV equipment - Wolfe	Wolfe Recreation Ground		Good	Sep-21	£10,000			£10,000		10 years
				Town Centre CCTV				Jan-20	£100,745			£100,745	£68,313	
008				Jet washer	Wolfe Yard		Poor	Sep-21	£2,607			£2,607		5 years
009				Billygoat hoover	Wolfe Yard		Average	Sep-21	£1,953			£1,953		5 years
010				Tractor pull brush	Wolfe Yard		Good	Sep-21	£2,000			£2,000		10 years
011	2010	Sisis		Quadraplay	Wolfe Yard		Average	Sep-21	£2,175			£2,175		10 years
012	26/04/2010	Haynes		Mccommel PA47 E Flail	Wolfe Yard		Average	Sep-21	£14,290			£14,290		10 years
013	2010	Godfreys		Vert-drain (Charterhouse) 7521	Wolfe Yard		Average	Sep-21	£24,835			£24,835		10 years
014	2010	Godfreys		Topdresser 2010	Wolfe Yard		Good	Sep-21	£9,395			£9,395		10 years
015				Honda Self Propelled mower	Wolfe Yard		Average	Sep-21	£3,124			£3,124		5 years
	16/07/2012	Gibbons		Kitchen at messroom	Wolfe Yard		Poor	Sep-21	£4,500			£4,500		10 years
016	21/06/2013	Wealden District Council		Gritter (second hand) Snow EX	Wolfe Yard		Poor	Sep-21	£2,000			£2,000		10 years
	27/11/2013	Jacksons Fine Fencing		Height barriers				Jan-20	£1,948			£1,948		
017	13/02/2014			Tipper trailer	Wolfe Yard		Average	Sep-21	£3,880			£3,880		10 years
018/019	07/01/2015	Safety Store		Shelves for corrosive materials	Wolfe Yard		Good	Sep-21	£1,140			£1,140		10 years
	22/01/2015			Workbench / lockers	Wolfe Yard		Good	Sep-21	£1,152			£1,152		10 years
	15/04/2015	Cloves Land Associates		Polytunnels x 2	Pilmer Allotments		Average	Sep-21	£2,957			£2,957		10 years
	24/11/2016	Action Environmental		New pump - Wolfe	Wolfe Toilet		Average	Sep-21	£1,058			£1,058		10 years
020	2012			Sprayer tank & boom	Wolfe Yard		Average	Sep-21	£500			£500		10 years
021	2012			Trailer Bowser Tank	Wolfe Yard		Poor	Sep-21	£500			£500		10 years
022		Briggs & Statton		Generator	Wolfe Yard		Average	Sep-21	£500			£500		5 years
023	2017			Hover mower	Wolfe Yard		Average	Sep-21	£500			£500		5 years
024	05/02/2019	Burden Bros (Trimax)		Pegasus Roller Mower	Wolfe Yard		Good	Sep-21	£24,300			£24,300		8 years
025	18/02/2020	Hendi Ford		Ford Connect Van GP69 DLK	Wolfe Yard		Good	Sep-21	£14,368			£14,368		10 years
026	11/07/2019	Rytec	8781	Flayl Mower C2000CHS	Wolfe Yard		Good	Sep-21	£8,500			£8,500		8 years
027	30/09/2020	P P Estates	8973	Stihl AR1000 Backpack battery + Charger	Wolfe Yard		Good	Sep-21	£563			£563		5 years
028	30/09/2020	P P Estates	8973	Stihl AR1000 Backpack battery + Charger	Wolfe Yard		Good	Sep-21	£563			£563		5 years
029	30/09/2020	P P Estates	8973	Stihl AR1000 Backpack battery + Charger	Wolfe Yard		Good	Sep-21	£563			£563		5 years
030	26/03/2021	Vic Young	9193	Nissan E-NV200 - SN21 EKE	Wolfe Yard		Good	Sep-21	£32,101			£32,101		10 years
031	17/06/2021	Birchwood Ford	9192	Ford Transit Van GU21 UCF	Wolfe Yard		Good	Sep-21	£27,197			£27,197		10 years
032	14/07/2021	Hugh Page	9464	Kubota F3090 EU Ride on Mower & Cutting	Wolfe Yard		Good	Sep-21	£19,128			£19,128		8 years
033	22/07/2021	Hugh Page	9358	Kubota G261 High Dumper	Wolfe Yard		Good	Sep-21	£15,687			£15,687		8 years
034	19/08/2021	Rigby Taylor	9484	Tiny Sport Robot Line Marker	Wolfe Yard		Good	Sep-21	£19,435			£19,435		8 years
035				Spring tine harrow	Wolfe Yard		Average	Sep-21				£0		10 years
036				Triple Cylinder Trailed mower	Wolfe Yard		Poor	Sep-21				£0		8 years
037	2019			Chem Store	Wolfe Yard		Good	Sep-21				£0		10 years
												£0		
	01/04/2022	Portable Spaces	9715	Storage Containers	Wolfe Yard					£5,245.00		£5,245		10 years
	22/06/2022	Amazon	9796	Drone and batteries/charger	Wolfe Yard					£848.00		£848		8 years
	27/04/2022	Ultimate One		Grass Protection Mats	Wolfe Yard					£1,942.00		£1,942		5 years
	31/10/2022	Portable Space		Storage units for football pitches	Wolfe Yard					£1,507.00		£1,507		10 years

Small Value Equipment-Non Balance Sheet over £500

Stock take Jan 2020

Number	Description	Acquisition Date	Condition	Supplier	Cost/Proxy Cost 31/03/2021	Additions	Disposals/ Removed from Agar	Cost/Proxy Cost 31/03/2022
OO08	Generator				£500			£500
OO29	Chainsaw Head			Hugh Page	£500			£500
O133	Chainsaw Head			Hugh Page	£500			£500
O109	Stihl Hedgecutter - double sided			Hugh Page	£600			£600
O110	Stihl Hedgecutter - double sided			Hugh Page	£600			£600
O111	Stihl Hedgecutter - double sided			Hugh Page	£600			£600
O116	Small Marquee		poor		£700			£700
	Large Marquee		poor		£1,500			£1,500
O137	Basket Watering System	Feb-12		SCH Supplies	£1,005			£1,005
OO73	Garden Mower	23.5.2012		Hugh Page	£996			£996
	Water Harvest Tank	2.5.2012		Leaffield Engineering	£902		£902	£0
	Water Harvest Tank				£902		£902	£0
	Platform Step Ladder	27 7 2012		T & T	£795			£795
O140	Stihl strimmer FS 460 C				£700			£700
O141	Stihl strimmer FS 460 C				£700			£700
	Stihl strimmer FS 460 C				£700			£700
	Stihl strimmer FS 460 C				£700			£700
	Stihl strimmer FS 460 C				£700			£700
	Stihl strimmer FS 460 C				£700			£700
	Stihl strimmer FS 460 C				£700			£700
O112	Stihl Pole Saw HT101				£700			£700
					£15,700	£0	£1,804	£13,896

Small Value Equipment-Non Balance Sheet under £500

Stock take Jan 2020

Number	Description	Acquisition Date	Condition	Supplier	Cost/Proxy Cost 31/03/2021	Additions	Disposals	Cost/Proxy Cost 31/03/2022
O107	Stihl chainsaw 24"			Hugh Page	£400			£400
O108	Stihl chainsaw 18"			Hugh Page	£400			£400
O105	Hedge Cutter HEAD			Hugh Page	£450			£450
O114	Hedge Cutter HEAD			Hugh Page	£450			£450
O106	Hedge Cutter HEAD			Hugh Page	£450			£450
OO52	Tiller - Honda			Hugh Page	£400			£400
OO58	FS200 Strimmer			Hugh Page	£350			£350
OO86	Small angle grinder (May 2010)				£70			£70
	Trundle Pot White Liner				£208			£208
O136	Honda Water Pump	Aug-11		Hugh Page	£333			£333
	Alarm System - Depot	25 5 2012		Peter Brown	£314			£314
	Pond Filter- Goldsmiths	14 7 2012		Colin Watts	£186			£186
O122	Stihl Blower				£300			£300
	Stihl Blower				£300			£300
	Stihl Blower				£300			£300
O117	Hitachi SDS Drill			T & T	£301			£301
	Hitachi SDS Drill				£300			£300
O102	Stihl combi multi tool engine KM90R				£300			£300
O138	Stihl combi multi tool engine KM90R				£300			£300
OO20	Stihl combi multi tool engine KM90R				£300			£300
O103	Stihl combi multi tool engine KM90R				£300			£300
OO89	Hitachi cordless 18v drill				£200			£200
O121	Hitachi large angle grinder				£300			£300
	Hitachi large angle grinder				£300			£300
	Makita 18v drill and impact driver duo set	21/11/2019	new	Travis	£280			£280
	oil filled heater x2	15/11/2019	new		£120			£120
	A frame tri pod ladder	22/10/2019	new	TUD01	£235			£235
	Step ladder	22/10/2019	new	TUD02	£118			£118
	tripple ladder	22/10/2019	new	TUD03	£200			£200
	fridge for Groundstaff	23/10/2019	new		£160			£160
	tools & boxes for vans	20/05/2019	new	Halfords	£378			£378
	tools & boxes for vans	20/05/2019	new	Halfords	£378			£378
	tools & boxes for vans	20/05/2019	new	Halfords	£378			£378
	Stihl Cordless Li-Ion Grass trimmer and brush cutter FSA 130	31/01/2020	new	Hugh Paige	£317			£317
	Stihl Cordless Li-Ion Grass trimmer and brush cutter FSA 131	31/01/2020	new	Hugh Paige	£317			£317
	Stihl Cordless Li-Ion Hedge trimmer HSA 94 T 24" bar	31/01/2020	new	Hugh Paige	£339			£339
	Stihl Cordless Li-Ion Hedge trimmer HSA 94 T 24" bar	31/01/2020	new	Hugh Paige	£339			£339
	Stihl Cordless Li-Ion Telescopic Long-reach hedge trimmer HLA85	31/01/2020	new	Hugh Paige	£293			£293
	Stihl Cordless Li-Ion Telescopic Long-reach hedge trimmer HLA86	31/01/2020	new	Hugh Paige	£293			£293
	Stihl Cordless Li-Ion High Power Blower BGA 100	31/01/2020	new	Hugh Paige	£233			£233
	AR 1000 Backpack Battery	31/01/2020	new	Hugh Paige	£475			£475
	AR 1000 Backpack Battery	31/01/2020	new	Hugh Paige	£475			£475
	AL 500 Quick Charger	31/01/2020	new	Hugh Paige	£88			£88
	AL 500 Quick Charger	31/01/2020	new	Hugh Paige	£88			£88
	Pole Pruner	04/12/2019	new	Hugh Paige	£163			£163
	back pack blower	28/02/2020	new	Hugh Paige	£450			£450
	cordless chain saw and Treehog	05/03/2020	new	lambeng	£320			£320
	Floodlight - running track	10/09/2020			£290			£290
	AR1000 Battery x 3 - £459 each	30/09/2020	new	P P Estates	£1,377			£1,377
	Stihl AL50 quick charger x 3 - £85 each	30/09/2020	new	P P Estates	£255			£255
	Stihl KMA130R x 2 - £280.50 each	30/09/2020	new	P P Estates	£561			£561
	Stihl FSA130 x 3 - £306 each	30/09/2020	new	P P Estates	£918			£918
	Salt Spreader	18/10/2021		Amazon		£277		£277
	No Waiting red cones x 120	27/08/2021		Street Solutions		£570		£570
	TRAFFIC barrier	30/10/2021		Trade UK		£495		£495
	Angle Grinder	18/01/2022		Amazon		£451		£451
	Pressure Washer	19/01/2022		Amazon		£327		£327
	Portable Generator	19/01/2022		Amazon		£480		£480
	Battery chainsaw	25/01/2022		Hugh Paige		£292		£292
	Battery Mower	25/01/2022		Hugh Paige		£445		£445
	Milwaukee Cut off saw body	25/01/2022		Amazon		£498		£498
	Tower Light Shelving	25/01/2022		Trade UK		£467		£467
	Hyundai Wacker Plate	26/01/2022		Amazon		£424		£424
	80 event barriers - £12 each	21/01/2022		Teebone		£960		£960
	Tower Light Shelving	25/01/2022		Trade UK		£467		£467
	Milwaukee Battery Pack	25/01/2022		Amazon		£315		£315
	Bench Grinder	25/01/2022		Amazon		£74		£74
	Milwaukee 6 multibay charger	25/01/2022		Amazon		£100		£100
	5 x Stihl Batteries @ £189 each	07/02/2022		Hugh Paige		£945		£945
	Hover Mower	28/01/2022		Hugh Paige		£460		£460
	Guillotine	14/03/2022		Teambase		£209		£209
					£17,351	£8,256	£0	£25,607

CROWBOROUGH TOWN COUNCIL ASSET REGISTER-

Asset Register for year ended

31-Mar-23

Description	31 March 2022	Added	Disposals	31 March 2023	
Land & Buildings	£5,369,347	£0	£1	£5,369,346	£0
Office Equipment	£26,353	£557	£0	£26,910	£0
Infrastructure Assets	£602,652	£28,224	£13,343	£617,533	£0
Community Assets	£37,573	£0	£622	£36,951	£0
Playgrounds	£961,778	£228,199	£121,864	£1,068,113	£0
Grounds Equipment	£514,778	£9,542	£15,144	£509,176	£0
Balance Sheet Assets	£7,512,481	£266,522	£150,974	£7,628,029	£0
Small Value Equipment	£15,700	£0	£1,804	£13,896	£0
Grand Total	£7,528,181	£266,522	£152,778	£7,641,925	£0
Long Term Loans Due	£2,095	£0	£2,095	£0	£0
Per Annual Return	£7,530,276	£266,522	£154,873	£7,641,925	£0

Bank Reconciliation Statement as at 31/03/2023
for Cashbook 1 - Bank Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Natwest Reserve	31/03/2023	123	536,939.51
NatWest Current Account	31/03/2023	24	150.00
Natwest Fixed Term			750,000.00
			<hr/> 1,287,089.51
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			1,287,089.51
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			1,287,089.51
		Balance per Cash Book is :-	1,287,089.51
		Difference is :-	0.00

Account name or alias CTC Savings A/C- Sweeping	Account number 33613257	Sort code 60-06-27	Account currency GBP
Debit or credit Any	Current cleared balance 544091.51		

Any eligible deposits you hold with us are protected by the Financial Services Compensation Scheme (FSCS). A link to the FSCS Information Sheet and list of exclusions can be found on your digital statement. For further information about the compensation provided by the FSCS, refer to the FSCS website at www.FSCS.org.uk.

The interest rate is 1.00% gross 1.00% AER.
This is based on the balance of 31st of March 2023.

Date	Type	Transaction details	Debit	Credit	Balance
		Closing balance			536,939.51
31-Mar-2023		TO 60803959	-24,413.97		536,939.51
31-Mar-2023	INT	31MAR GRS 33613257		859.53	561,353.48
30-Mar-2023		TO 60803959	-28,537.21		560,493.95
29-Mar-2023		TO 60803959	-59,824.81		589,031.16
28-Mar-2023		TO 60803959	-64,822.60		648,855.97
27-Mar-2023		TO 60803959	-46,442.25		713,678.57
24-Mar-2023		TO 60803959	-755,777.90		760,120.82
23-Mar-2023		TO 60803959	-34,005.31		1,515,898.72
22-Mar-2023		TO 60803959	-32,251.97		1,549,904.03
21-Mar-2023		TO 60803959	-30,005.71		1,582,156.00
20-Mar-2023		FROM 60803959		374.00	1,612,161.71
17-Mar-2023		TO 60803959	-27,795.01		1,611,787.71
16-Mar-2023		FROM 60803959		1,011.61	1,639,582.72
15-Mar-2023		FROM 60803959		832,314.33	1,638,571.11
14-Mar-2023		FROM 60803959		136.00	806,256.78
13-Mar-2023		FROM 60803959		1,083.50	806,120.78
10-Mar-2023		TO 60803959	-15,345.60		805,037.28
09-Mar-2023		FROM 60803959		758.84	820,382.88
08-Mar-2023		TO 60803959	-111.44		819,624.04
07-Mar-2023		FROM 60803959		506.84	819,735.48
06-Mar-2023		FROM 60803959		832.31	819,228.64
03-Mar-2023		FROM 60803959		1,304.70	818,396.33
02-Mar-2023		FROM 60803959		24.75	817,091.63
01-Mar-2023		FROM 60803959		6,000.00	817,066.88
		Opening balance			811,066.88

Totals -1,119,333.78 845,206.41



Transactions from 01-MAR-2023 to 31-MAR-2023

Account name or alias CTC Current A/C	Account number 60803959	Sort code 60-06-27	Account currency GBP
Debit or credit Any	Current cleared balance 1774.64		

Any eligible deposits you hold with us are protected by the Financial Services Compensation Scheme (FSCS). A link to the FSCS Information Sheet and list of exclusions can be found on your digital statement. For further information about the compensation provided by the FSCS, refer to the FSCS website at www.FSCS.org.uk.

Date	Type	Transaction details	Debit	Credit	Balance
					Closing balance
					150.00

Private & Confidential

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

13 April 2023

Natwest Business Banking

1 Muster Green
Haywards Heath
West Sussex
RH16 4AP
Telephone: 07876 448879
Email: Steven.Tilford@natwest.com

Dear Karen

Treasury Reserve Deposit Confirmation Letter

Reference - 14439318

We have please in confirming the following Treasury Reserve Deposit:

Start Date	24/03/2023
End Date	25/03/2024
Term	12 Months
Interest Rate	3.4%
Amount	£750,000

Important Information

All deposits will have interest paid gross, regardless of the tax status of the ultimate beneficiary of the interest. It is your responsibility to disclose any interest paid to you on your annual tax return.

You must hold an instant access account (Account) with the Bank for the Term. The interest rate is fixed for the Term. Interest will be paid on maturity.

We may be prepared to allow you to break the term or the Bank may do so if it considers there are exceptional circumstances but if so, Break Costs may be payable. Further details of when Break Costs are set out overleaf.

On maturity or early termination, the deposit and interest, after deducting any Break Costs, will be credited to the Account. Currently, the interest due to be credited to the Accounts for the whole term is £25,639.73.

Yours sincerely



Deposit Dealing Desk

Bank Reconciliation Statement as at 31/03/2023
for Cashbook 3 - Bank Account Lloyds

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds 184 days Term	28/03/2023		750,000.00
Lloyds Current Acc	31/03/2023		88,067.47
			<hr/>
			838,067.47
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/>
			0.00
			<hr/>
			838,067.47
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/>
			0.00
			<hr/>
			838,067.47
		Balance per Cash Book is :-	838,036.37
		Difference is :-	31.10

Crowborough Town Council
Council Offices
Pine Grove
Crowborough
TN6 1DH

Your Account

Sort Code 30-98-77
Account Number 00476601

TREASURERS ACCOUNT

01 March 2023 to 31 March 2023

Money In	£777,008.24	Balance on 01 March 2023	£91,892.38
Money Out	£780,833.15	Balance on 31 March 2023	£88,067.47

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
15 Mar 23	BUSINESS CHG CRD 5328660502074193	DD		563.57	91,328.81
15 Mar 23	CROWBOROUGH TOWN C F&GP 28/02/23 AGRE	FPI	30,000.00		121,328.81
17 Mar 23	CROWBOROUGH TOWN C CROWBOROUGH TOWN C	FPI	30,000.00		151,328.81
21 Mar 23	CROWBOROUGH TOWN C CROWBOROUGH TOWN C	FPI	30,000.00		181,328.81
22 Mar 23	CROWBOROUGH TOWN C CROWBOROUGH TOWN C	FPI	30,000.00		211,328.81
23 Mar 23	CROWBOROUGH TOWN C CROWBOROUGH TOWN C	FPI	30,000.00		241,328.81
23 Mar 23	EAST SUSSEX COUNTY 100000001098502217	FPO		30,120.68	211,208.13
24 Mar 23	MAIN GRANTS	BGC	2,000.00		213,208.13
27 Mar 23	CROWBOROUGH TOWN C CROWBOROUGH TOWN C	FPI	30,000.00		243,208.13
27 Mar 23	TRANSFER WMTT S18721843- 480	DEP	504,828.24		748,036.37
28 Mar 23	CROWBOROUGH TOWN C CROWBOROUGH TOWN C	FPI	30,000.00		778,036.37
28 Mar 23	TRANSFER - EX T/O WMTT M205061270006	PAY		750,000.00	28,036.37
29 Mar 23	CROWBOROUGH TOWN C CROWBOROUGH TOWN C	FPI	30,000.00		58,036.37
29 Mar 23	CROWBOROUGH TOWN C TRANSFER FROM NATW	FPI	30,000.00		88,036.37
31 Mar 23	500043	DEP	180.00		88,216.37
31 Mar 23 (Continued on next page)	000015	PAY		148.90	88,067.47

Transaction types

BGC Bank Giro Credit	BP Bill Payments	CHG Charge	CHQ Cheque
COR Correction	CPT Cashpoint	DD Direct Debit	DEB Debit Card
DEP Deposit	FEE Fixed Service	FPI Faster Payment In	FPO Faster Payment Out
MPI Mobile Payment In	MPO Mobile Payment Out	PAY Payment	SO Standing Order
TFR Transfer			



COMMERCIAL BANKING

PRIVATE & CONFIDENTIAL

CROWBOROUGH TOWN COUNCIL
TOWN HALL
THE BROADWAY
CROWBOROUGH
EAST SUSSEX, TN6 1DA

Lloyds Bank plc
1st Floor (East)
10 Gresham Street
London, EC2V 7AE

E-mail: MoneyMarketConfirmations@lloydsbanking.com
Tel: 020 7158 1083
Fax: 020 7158 3176
Swift: LOYDGB22TSY

27 March 2023

THIS CONFIRMATION CONFIRMS THE CANCELLATION IN ITS ENTIRETY OF THE TRANSACTION DESCRIBED BELOW

TERM DEPOSIT CONFIRMATION

Dear Client,

Lloyds Bank plc confirms your fixed term deposit with us:-

Account: 184 days Term
Arena ID: 20505626000
Transaction Reference: 19051251LS
Short Identification: CROWBOROTC
Currency: GBP
Principal: GBP 750,000
Value Date: 27th March 2023
Maturity Date: 27th September 2023
Interest Rate: 3.00 %
Interest Applied: GBP 11,342.47

created on
Lloyds
(3)

For Rollover requests, Rates and New Deposits please call 0345 305 5555
For all Audit requests please call 0207 158 2991 or Email CBClientAudits@lloydsbanking.com

LLOYDS BANK PLC., Swift Code: LOYDGB22TSY

Sort Code: B620

CROWBOROUGH TOWN COUNCIL

To be advised

Upon maturity, unless otherwise advised, the fixed Term deposit instruction will revert to your pre-agreed default, which is either repayment or auto rollover. Please be advised we have recently updated our CB Markets Deposit Terms & Conditions. The latest version can be found at http://www.lloydsbank.co.uk/financialmarketsdeposit_terms

Should you have any queries about the content of this letter, please email us at MoneyMarketConfirmations@lloydsbanking.com. Alternatively, you can fax us at 0207 158 3176 or telephone us on 0207 158 1083 for content queries.

Crowborough Town Council Loan Summary

PWLB

Purpose	Nominal Code	Loan Number	Date Borrowed	Interest Rate	Maturity Date	Original Amount	Balance Outstanding 31/03/2023	Payments	Dates paid
								Capital & Interest	
Purchase of Summersales and development of land	4950/109	495348	18/02/2009	4.06%	18/02/2029	£200,000	£77,582.25	£14,699.34	18th February & 18th August
Community Centre 1	4175/109	498941	18/08/2011	3.75%	18/08/2031	£1,000,000	£516,445.06	71,518.26	
Community Centre 2	4175/109	499357	18/02/2012	3.45%	18/02/2032	£400,000	£213,921.50	27,852.68	
Purchase of land at the Ghyll and MOD	4950/109	491397	2006	4.50%	27/03/2026	£120,000	£25,446.77	£9,162.56	27th March & 27th September
Purchase of Owsbury land	4950/109	494541	2008	4.53%	27/03/2028	£115,000	£38,996.05	£8,803.46	
Development of Goldsmiths including public toilets, play area, skate park, running track & perimeter path	4950/109	496912	27/03/2010	4.62%	27/03/2035	£200,000	£123,961.45	£13,572.74	
Pine Grove 1	4951/109	504938	13/05/2016	2.57%	13/05/2036	£1,100,000	£802,007.55	£70,685.60	26th April & 26th October
Pine Grove - development of former Council Offices	4951/109	507949	26/10/2018	2.51%	25/10/2038	£1,550,000	£1,298,589.17	£99,048.54	13th May & 13th November
					Total		£3,096,949.80	£315,343.18	



PWLB lending facility

BALANCE OUTSTANDING AS AT 31 Mar 2023

6 April 2023

CROWBOROUGH TC (E SUSSEX)

LOAN REFERENCE NUMBER	REPAYMENT DATES	LOAN TYPE	REPAYMENT METHOD	PRINCIPAL BALANCE OUTSTANDING (£)
PW491397	27 Mar - 27 Sep	FIXED	ANNUITY	£25,446.77
PW498941	18 Feb - 18 Aug	FIXED	ANNUITY	£516,445.06
PW499357	18 Feb - 18 Aug	FIXED	ANNUITY	£213,921.50
PW504938	13 May - 13 Nov	FIXED	ANNUITY	£802,007.55
PW507949	26 Apr - 26 Oct	FIXED	ANNUITY	£1,298,589.17
PW494541	27 Mar - 27 Sep	FIXED	ANNUITY	£38,996.05
PW496912	27 Mar - 27 Sep	FIXED	ANNUITY	£123,961.45
PW495348	18 Feb - 18 Aug	FIXED	ANNUITY	£77,582.25
TOTAL OUTSTANDING BALANCE:				3,096,949.80
TOTAL NUMBER OF LOANS:				8

This report reflects scheduled transactions only, as such, early or late repayments are not reflected. Please contact pwlb@dmo.gov.uk if you have any queries.

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

Crowborough Town Council

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Crowborough Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	✓		

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

Crowborough Town Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	1,827,136	1,985,179	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	1,507,433	1,522,738	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	352,011	627,373	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	495,159	563,680	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	315,343	315,343	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	890,899	1,091,900	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,985,179	2,164,367	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	2,052,580	2,125,417	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	7,530,276	7,641,925	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	3,315,322	3,096,950	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)		✓		<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

Crowborough Town Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



Risk Management Policy

Responsibility: Full Council

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

Date of Adoption / Renewal	Resolution Number
7 January 2014	7051
6 January 2015	
4 January 2016	
10 January 2017	
3 July 2018	8463
18 June 2019	8797
16 March 2021	9290
21 September 2021	9509
10 May 2022	9759

RISK MANAGEMENT POLICY

1. Introduction

- 1.1 Corporate Risk Management is defined as the threat that an event or action will adversely affect the Council's ability to achieve its objectives or to successfully execute its strategies.
- 1.2 The council recognises that it has a responsibility to take all reasonable and practical measures to safeguard its employees, the people it works with and provides services for; and to protect the natural and built environments for which it is responsible.
- 1.3 The council is aware that some risks cannot be eliminated fully and has in place a strategy that provides a structured, systematic and focused approach to managing risk.

2. Objectives

- 2.1 The objectives of the risk management policy are to:
 - Integrate risk management into the culture of the council
 - Manage risk in accordance with best practice and legislative requirements
 - Minimise loss, disruption, injury and damages
 - Inform policy and operational decisions by identifying risks and their likely impact
 - Raise awareness of the need for risk management

3. Undertaking

- 3.1 Council will undertake to follow the control measures identified in the risk register in the timeframes mentioned.

Risk Register

Crowborough Town Council Corporate Risk Register 2023

General and Financial Risk Assessment

Area	Risk	Level	Control Measures	Frequency months
Assets	Protection of physical assets detailed in the Councils Asset Register.	M	All assets over a value of £1000 are insured through Zurich Municipal. As new assets are purchased over £1000 in value they are added to the policy. Any new purchase over the value of £500 will be added to the Asset Register	Annual
		M	All leases and land registration details that are in the Council possession are with The Town Clerk.	Annual
Assets	Security of buildings, equipment etc.	M	Where possible buildings have alarm systems and one has CCTV installed. All offices routinely locked overnight. All assets in sites are securely locked away.	Daily
Assets	Maintenance of buildings etc.	M	A planned maintenance schedule is worked to, together with a three year maintenance plan, which is in place. with a view to developing a five year maintenance plan in due course.	Annual
		M	Planned programme of testing electrical and safety equipment in place. Reactive repair allocations included in revenue budget, a small pool of suitable contractors to carry out works is in place but is an area for growth	Monthly
		M	5 yearly fixed appliance and electrical system checks are carried out at all buildings we are responsible for	Annual

Area	Risk	Level	Control Measures	Frequency months
Finance	Cash – Loss through Theft	L	Receipts are issued for all cash received. Cash is locked in the safe until the Finance Administrator is able to take it to the bank, which is as soon as practical. A small petty cash float is retained, balanced regularly by the Finance Administrator and checked by the Town Clerk/ RFO.	Monthly
Finance	Risk of consequential loss of income.	L	Insurance cover in place for insurable risks	Annual
		L	Aim for Bank account reserves to be 50% of the precept.	Annual
		M	Financial performance of all activity reviewed monthly to enable any issues to be speedily addressed	Monthly
		L	All electronic records backed-up on the cloud supported by two external providers	Weekly
		M	Committees consider in detail draft budgets. Finance and General Purpose Committee review all potential financial issues to ensure all relevant information is present at the Full Council where the annual budget and precept are determined.	Annual
		L	Finance Officer runs regular bank reconciliations and checks bank statements to ensure all payments are received.	Monthly
Finance	Management of Cash Flow	L	RFO should effectively manage cash flow and ensure that funds are readily available to cover three months' worth of expenses. F& GP Committee should regularly monitor the cash and investment situation	Bi-Annual / Annual
Finance	Banking - Lack of authorised signatories for payments. Possible Errors	L	Banking requirements are included in the council's financial regulations. All Council bank accounts are in place with Natwest and Lloyds. Bank reconciliations are completed at the end of each month to identify any errors and checked by the Chair of F&GP. All councillors can be signatories ensuring a sufficient number are always available.	Monthly

Area	Risk	Level	Control Measures	Frequency months
Finance	Financial controls and records.	L	Strict internal controls in place to separate functions. Two Councillors required to sign as approval	Daily
		L	Internal Audit to be carried out twice per annum, External Audit 12 monthly.	Bi-Annual
		L	Audit Reports to be presented to the next available Finance & General Purposes Committee meeting, all recommendations acted upon as soon as practical and reported back to F & GP Committee. Full Council will also be updated.	Bi-Annual
		L	Tenders secured for contracts when required in accordance with Financial regulations.	As req'd
		L	All financial records stored and saved in accordance with Councils document retention policy which outlines the requirements for the retention of paper and other records. Archive materials are stored off site at the ESCC records office.	Annual
		L	Financial Regulations to be reviewed annually	Annual
Finance	Comply with HMRC VAT Regulations.	M	VAT payments and reclaims to be calculated by the RFO.	Quarterly
		L	Advice notes from HMRC followed at all times, use external advice where necessary.	Annual
		L	Internal auditor reviews VAT on a regular basis.	Annual
		L	VAT reconciled monthly and claimed quarterly.	Quarterly

Area	Risk	Level	Control Measures	Frequency months
Finance	Sound budgeting to underlie annual precept. Adequacy of precept in order for the council to carry out its statutory duties.	M	RFO develops committee budgets based on previous performance and plans for the future ensuring that adequate budgets are in place and available resources to cover the running costs of the Council and maintaining Council Services. Presented to the relevant committee for consideration and recommendation to Council. A briefing meeting is held with all Councillors to assess Committee proposals and ensure that all potential contingencies are addressed in the final report and draft figures for the Full Council meeting which sets the precept.	Annual
		L	The precept is received in two parts evenly spread throughout the year to assist with cash flow.	Bi-Annual
	Lack of forward planning and budgetary controls	L	Expenditure against budget reported to relevant committee every meeting.	Meeting Schedule
		L	Thorough Budget preparation process. Income & Expenditure is reviewed by each Committee's chair, Town Clerk, RFO & relevant Officers. Forward Budgets prepared for 3 years.	Bi-Annual / Annual
Finance	Complying with borrowing restrictions.	L	All current loans are either paid automatically via Direct debit or by receipt of invoice bi-annually.	Bi-Annual
		L	Any new loans require full Council approval after presenting a full business case.	As req'd
Finance	Ensure outstanding debts are paid.	L	The council issues invoices for all amounts due and diarises to chase for payment. A list of all amounts outstanding over 30 days is reviewed by the Finance and General Purposes committee at each meeting. A bad debt policy is in place and will be reviewed every two years.	Monthly / Quarterly
Finance	Contracts to be awarded in accordance with procedures.	L	The council's financial regulations determine the process for awarding contracts, including financial limits for obtaining at least three quotes and for entering formal tendering exercises.	As req'd

Area	Risk	Level	Control Measures	Frequency months
Finance	Salaries – ensure payments are made in accordance with contracts and Government Legislation	L	Payroll services are outsourced by the Council. Each staff member is appointed on the NJC salary scales, and has an annual salary based on their contracted hours. Managers authorise overtime and/or additional payments prior to payroll being processed, and the summary sheet is checked by the Chair of the Personnel Committee. The outsourced company use specialist software for the calculation of tax and NI payments.	Monthly
Finance	Loss of key staff members. Fraud or theft by staff members. Health and safety risks.	L	All staff members receive engage in performance reviews with their line manager – with agreed objectives to support their development. The council's insurance includes a fidelity guarantee in respect of staff fraud or theft. Internal audit and financial regulations and procedures mitigate the opportunities for fraud to be undetected. The council has a health and safety at work policy to mitigate the potential threats to staff wellbeing.	Annually Quarterly
Liability	Risk to third party, property, or individuals. Risk of being sued by a member of the public.	L	Insurance in place with Zurich Municipal. The council's insurance includes public liability insurance to cover genuine claims where a member of the public may have been injured. There remains a risk of frivolous and/or spurious claims.	Annually
		M	Full health and safety programme of inspections of all property and land is in place. Qualified Health and Safety Officer undertakes inspections including a Fire Risk Assessment	Weekly
		M	Risk assessments of all the buildings individual events are routinely undertaken by a qualified officer. An external audit has been completed although many items have been identified and we are now dealing with these in order of priority	As req'd
		L	Legionella risk assessments have been completed for all of the buildings and will be reviewed annually. All buildings, with low usage have water systems flushed on a weekly basis, with temperature testing being incorporated in the monthly tests.	Weekly / Monthly

Area	Risk	Level	Control Measures	Frequency months
Liability	Legal liability as consequence of asset ownership.	L	Insurance in place with Zurich Municipal.	Annually
		M	Full health and safety programme of inspections of all property and land is place. Qualified Health and Safety Officer undertakes inspections.	Annually
		M	Annual checks by ROSPA of all play equipment takes place and report is acted on. Play areas also inspected weekly.	Weekly
		M	The council has a wide programme of events throughout the year. Each event has an individual risk assessment completed and action is taken to mitigate the risks wherever possible.	As req'd
Employer Liability	Comply with Employment Law.	L	Membership of various national and regional bodies including NALC, CALC, SALC, AAT to ensure employees are kept up to date with all relevant employment requirements and legislation as well as best practice. An external HR consultant helps to ensure employees terms & conditions comply with employment law.	As req'd
		L	Performance reviews take place with all employees.	Annually Quarterly
		L	Central records retained of all employee sickness absence and holidays. Hard copies of all employee's records are stored in a locked filing cabinet	As req'd
		L	All digital records can only be accessed by managers to ensure compliance with the Data Protection legislation.	As req'd
		L	Routine reviews of Employment terms and conditions acted on or where necessary reported to Personnel committee for action.	Annually
Employer Liability	Comply with Inland Revenue requirements.	L	Regular review of current legislative requirements undertaken by RFO. Internal auditor undertakes regular review.	As req'd Annually

Area	Risk	Level	Control Measures	Frequency months
Employer Liability	Safety of staff and visitors.	M	Risk assessments carried out for all premises and activities undertaken by employees. These will include checks for adequate heating, slippery floors, cleaning procedures, legislative requirements. Staff also have access to health and safety training packages for all to complete (H&S awareness, Manual Handling, DSE etc),	As req'd
		L	Internal training undertaken on the job and on a regular basis formally when need arises.	As req'd
Employer Liability	Data Protection and Freedom of Information – Risk of being non-compliant	L	The council has a publication scheme for freedom of information requests on its website and is registered with the Information Commissioners Office (ICO) for data protection requirements.	Annually
Employer Liability	Lack of adequate training leads to poor quality decisions	M	The council sets an annual budget for both staff and councillor training and subscribes to the local CALC as a training provider. The Town Clerk is also a member of the SLCC. Details of all available training courses are circulated to all staff and councillors. Staff training requirements are identified as part of regular during the appraisal performance reviews process.	Annually
Legal Liability	Ensuring activities are within legal powers.	M	Town Clerk to clarify legal position on any new proposal.	As req'd
		M	Legal advice to be sought where necessary.	As req'd
Legal Liability	Proper and timely reporting via the minutes.	L	All agendas are issued and displayed in accordance with the Local Government Act 1972.	As req'd
		L	Council meets regularly and always receives and approves Minutes of meetings held since the last meeting including all committee minutes.	Quarterly
		L	Minutes made available to press and public via Town council website, social media and notice boards.	As req'd

Area	Risk	Level	Control Measures	Frequency months
Legal Liability	Proper document control.	L	Document Retention policy adopted in 2017 and reviewed annually.	Annually
Councillors	Registers of Interests and gifts and hospitality in place.	L	Register of Disclosable Pecuniary Interest, retained in Council Offices by the Town Clerk.	Annually
		L	Declaration of interest is on the agenda at every meeting.	Monthly
		L	Update declarations of interest by councillors is Councillors responsibility when circumstances change. Emailed out annually to all Councillors to ensure up to date.	Monthly
		L	Register of Gifts & Hospitality retained in Council Offices by the Town Clerk for use by Councillors and Council employees. Published annually on website.	Annually
Councillors	Adequate Training is in place	M	Councillors are offered relevant training when newly elected or when roles are altered. Details of all available training courses are circulated to all councillors.	Annually or As req'd
Councillors	Risk of cost of an election	L	In the event of a councillor resigning during their term, the electorate have a statutory right to request an election. The council budgets for the potential of an election each year and retains a sum in reserves in the event of an unexpectedly large number being called in any one year. Scheduled elections are budgeted for.	As req'd
Councillors	Risk of agenda not being legally accurate &/or not being published at sufficient notice. Risk of Councillors bringing the council into disrepute through their conduct.	M	Minutes and agendas are produced in accordance with legal requirements and best practice guidance. Agendas are published at least three clear days prior to the meetings on noticeboards and the council's website. The council has a code of conduct outlining acceptable councillor behaviour and signs up to the local govt Civility and Respect Pledge on an annual basis. Each councillor has a responsibility to adhere to the code and the pledge.	As req'd

Area	Risk	Level	Control Measures	Frequency months
Councillors	Risk of a conflict of interests. Risk of a councillor not declaring an interest.	M	Declarations of interest are a standard agenda item for each meeting of the council or committees. A register of members' interests is published on the town council's website and held by the District Council.	As req'd
Councillors	Risk of being inquorate in the event of councillors resigning their position.	L	The council has sixteen councillors, so needs to retain eleven to be quorate. In the event of five or more vacancies, the District Council would support the town council in the short-term to fulfil its statutory duties.	As req'd
Major Incident	The risk of business disruption e.g. flooding, civil unrest, fire, postal bomb, pandemics	M	Emergency Plan is in place for incidents such as flooding, fire, gas leaks etc. Work with neighbouring parishes. Good relationship with Police and Fire and Rescue. Staff can have access to work from home with remote access into the office. Virtual meetings to take place as and when required	As req'd
Cyber Attack / IT Security	Reliability of Firewall and security of IT systems could compromise security	L	Firewall and security on IT equipment are regularly updated. Regular updates provided from outside IT consultants	As req'd

PURPOSE

As with any financial entity, it is essential that authorities have sufficient Reserves (General and Earmarked) to finance both its day to day operations and future plans. It is important, however, given that its funds are generated from taxation/public levies, that such reserves are not excessive.

The Town Council needs to maintain reserves to protect against risk, ensure contingencies are in place and to support investment in future projects which are beneficial to the town. Sections 31A, 32 42A and 43 of the Local Government Finance Act 1992 require billing and precepting authorities in England and Wales to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement.

Crowborough Town Council maintains two types of reserves, for differing reasons:

- a General Reserve (the General Fund working balance), which provides working capital and a buffer against financial risks; and
- earmarked reserves to meet known, planned or predicted spending requirements which have been identified specifically.

The Council acknowledges that there is a balance to be struck between holding excessive reserves raised from public monies and retaining a prudent level of funds. It will therefore take advice from its Responsible Finance Officer on the adequacy and appropriateness of its reserves, primarily when setting its revenue budget.

GENERAL RESERVE

The purpose of general reserves is to minimise the possible financial impacts to the authority from; emergencies, unforeseen events and ad hoc emerging issues during the year.

This reserve represents the balance on the Council's revenue account, i.e. the account which records all its financial transactions. Unless allocated for a specific purpose, revenue budget underspendings and windfalls are added to the working balance, while overspendings are taken from the balance. The balance provides working capital to assist the Council's cash flow and acts as a buffer against unexpected events or expenditure.

The long-term target for the reserve is to accumulate a balance equivalent to **50%** of net revenue expenditure. This represents the non-ring fenced

(earmarked) balance of Council funds. This is to be achieved by regular annual contributions from the revenue account. These general reserves will also need to be supported by earmarked reserves for specific needs, contingencies and commitments. The level of contributions will be determined annually, taking account of the impact on council taxpayers and the availability of earmarked reserves.

EARMARKED RESERVES

The purpose of an Earmarked Reserve is to set aside amounts for projects that extend beyond one year or as a contingency against a specific situation occurring.

Earmarked Reserves will increase through decisions of the Council and will decrease as they are spent on their specific intended purposes.

Once an Earmarked Reserve has been established by the Town Council it is the responsibility of the Responsible Finance Officer to ensure funds are spent in line with their purpose. The purpose of each Earmarked Reserve should be reviewed annually to ensure that it is still relevant. If a specific reserve is no longer considered relevant or there is an overriding financial requirement to fund a priority elsewhere virement can be considered

In order to avoid future over-commitment, the day to day operational costs of running the Council are to be met from the revenue budget and reserves shall not be used to fund recurring expenditure.