

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 10th October 2023** at 7.30 pm when it is proposed to transact the following business:

Caroline Miles, Town Clerk
4th October 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 20th June 2023 as a true record of the meeting

4. FINANCIAL MATTERS

4.1 To note the finance report and agree any action

4.2 To note the budget report for 2024/25 and agree further action

5. REVIEW OF F & G P POLICIES

5.1 To **review** the following policy and **agree** any action/changes
Members allowances

6. SERVICE LEVEL AGREEMENTS

To **review** and **agree** service level agreements for the three-year period commencing 2024

6.2 Clued -Up

6.3 Citizens Advice Bureau (CAB)

7. EXEMPT BUSINESS

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

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

Detailed Income & Expenditure by Budget Heading 30/09/2023

Month No: 6

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>								
1051 Income-Miscellaneous	0	40	0	(40)			0.0%	
1120 Income- Rechargeable	743	0	0	0			0.0%	
Corporate Management :- Income	743	40	0	(40)				0
4016 Miscellaneous	248	0	0	0		0	0.0%	
4055 Stripe Charges	2	5	175	170		170	2.6%	
4056 Bank Charges	880	474	1,200	726		726	39.5%	
4057 Audit Fees	2,622	157	2,750	2,593		2,593	5.7%	
4058 Legal & Professional Fees	6,399	2,204	12,000	9,796		9,796	18.4%	
4060 Accounting Support	2,371	1,987	2,500	513		513	79.5%	
4065 Bad Debt Write Off	1,750	0	0	0		0	0.0%	
Corporate Management :- Indirect Expenditure	14,271	4,827	18,625	13,798	0	13,798	25.9%	0
Net Income over Expenditure	(13,528)	(4,787)	(18,625)	(13,838)				
<u>102 Democratic Representation</u>								
4119 Members Allowances	12,484	9,699	24,000	14,301		14,301	40.4%	
4120 Members Expenses	0	16	200	184		184	8.1%	
4121 Members Courses	190	840	1,000	160	200	(40)	104.0%	
4122 Civic Expenses	960	420	1,000	580		580	42.0%	
Democratic Representation :- Indirect Expenditure	13,634	10,975	26,200	15,225	200	15,025	42.7%	0
Net Expenditure	(13,634)	(10,975)	(26,200)	(15,225)				
<u>105 Central Support-Admin Costs</u>								
1050 Income-Pension Forms	280	90	0	(90)			0.0%	
1051 Income-Miscellaneous	0	5	0	(5)			0.0%	
Central Support-Admin Costs :- Income	280	95	0	(95)				0
4015 IT Support	5,947	4,497	6,750	2,253		2,253	66.6%	
4020 Telephone & Postage	5,999	3,091	5,750	2,659	141	2,518	56.2%	
4021 Stationery and Printing	3,584	791	4,100	3,309	100	3,208	21.7%	
4022 Insurance	20,697	0	19,500	19,500		19,500	0.0%	
4023 Subscriptions	4,051	4,244	5,460	1,216		1,216	77.7%	
4024 Equipment rental/Lease	2,208	1,093	1,830	737	342	395	78.4%	
4110 New IT Equipment	2,357	433	2,500	2,067	1	2,066	17.4%	
4255 Equipment	1,372	575	1,100	525		525	52.2%	
Central Support-Admin Costs :- Indirect Expenditure	46,214	14,725	46,990	32,265	584	31,681	32.6%	0
Net Income over Expenditure	(45,934)	(14,631)	(46,990)	(32,359)				

Detailed Income & Expenditure by Budget Heading 30/09/2023

Month No: 6

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	1,522,738	797,965	1,595,929	797,965			50.0%	
1190 Income-Interest Received	14,823	6,432	4,000	(2,432)			160.8%	
1191 Income-Loan-Capital/Interest R	1,495	0	0	0			0.0%	
1196 Income-CIL receipts	283,232	0	0	0			0.0%	
Other Operating Income & Exp. :- Income	1,822,288	804,396	1,599,929	795,533			50.3%	0
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	7,350	46,240	38,890		38,890	15.9%	
4951 PWLB - Pine Grove	169,734	84,867	169,735	84,868		84,868	50.0%	
Other Operating Income & Exp. :- Indirect Expenditure	315,343	141,902	315,345	173,443	0	173,443	45.0%	0
Net Income over Expenditure	1,506,945	662,494	1,284,584	622,090				
6001 plus Transfer from EMR	87,428	0						
6002 less Transfer to EMR	318,575	0						
Movement to/(from) Gen Reserve	1,275,798	662,494						
113 Pine Grove-Revenue Costs								
1002 Income-Recreation Grounds	0	667	0	(667)			0.0%	
1051 Income-Miscellaneous	0	2,715	0	(2,715)			0.0%	
1103 Income-insurance	6,350	0	0	0			0.0%	
1114 Income - Ashdown Radio	666	0	0	0			0.0%	
1115 Income-Library Rechargeable	17,504	2,597	17,500	14,903			14.8%	
1116 Income-Basepoint Rechargable	47,758	21,915	52,000	30,085			42.1%	
1117 Income-Basepoint Rent	60,000	30,000	60,000	30,000			50.0%	
1118 Income-Basepoint Profit share	43,305	53,424	0	(53,424)			0.0%	
Pine Grove-Revenue Costs :- Income	175,583	111,317	129,500	18,183			86.0%	0
4012 Rates	13,024	8,860	14,500	5,640		5,640	61.1%	
4017 Health & Safety	1,029	250	1,000	750		750	25.0%	
4041 Grounds Maintenance	977	375	1,500	1,125		1,125	25.0%	
4250 Buildings Maintenance	34,637	10,281	25,000	14,719	7,035	7,684	69.3%	
4335 Security, Fire & Alarms	5,926	5,578	6,000	422	337	85	98.6%	
4800 Caretaking/ Cleaning	18,901	7,944	21,000	13,056	200	12,856	38.8%	
4801 Refuse & Hygiene	1,321	1,658	3,500	1,842		1,842	47.4%	
4805 Electricity	35,501	18,222	40,000	21,778		21,778	45.6%	
4806 Gas	20,313	6,585	30,000	23,415		23,415	22.0%	
4807 Water and Sewage	(3,944)	1,351	3,750	2,399		2,399	36.0%	
Pine Grove-Revenue Costs :- Indirect Expenditure	127,685	61,105	146,250	85,145	7,572	77,573	47.0%	0
Net Income over Expenditure	47,898	50,212	(16,750)	(66,962)				

Detailed Income & Expenditure by Budget Heading 30/09/2023

Month No: 6

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	47,408	2,258		2,258	95.2%	
4150 Grants	7,450	16,000	16,000	0		0	100.0%	
Other Services to the Public :- Indirect Expenditure	52,600	61,150	63,408	2,258	0	2,258	96.4%	0
Net Expenditure	(52,600)	(61,150)	(63,408)	(2,258)				
<u>309 Civic & Community Centres</u>								
1010 Income-Toilet Scheme	617	309	617	309			50.0%	
Civic & Community Centres :- Income	617	309	617	309			50.0%	0
Net Income	617	309	617	309				
<u>901 Earmarked F & GP</u>								
9009 Election Reserve	365	0	0	0		0	0.0%	
9010 Pine Grove - Water	3,499	2,012	0	(2,012)		(2,012)	0.0%	2,012
9011 Legal & Professional Fees	0	544	0	(544)		(544)	0.0%	544
9012 Grants	0	5,125	0	(5,125)		(5,125)	0.0%	5,125
9071 Pine Grove Buildings Maintenance	8,607	36,280	0	(36,280)		(36,280)	0.0%	28,640
Earmarked F & GP :- Indirect Expenditure	12,471	43,962	0	(43,962)	0	(43,962)		36,322
Net Expenditure	(12,471)	(43,962)	0	43,962				
6001 plus Transfer from EMR	12,471	36,322						
Movement to/(from) Gen Reserve	0	(7,640)						
Finance and General Purposes :- Income	1,999,511	916,156	1,730,046	813,890			53.0%	
Expenditure	582,218	338,647	616,818	278,171	8,356	269,815	56.3%	
Net Income over Expenditure	1,417,293	577,510	1,113,228	535,718				
plus Transfer from EMR	99,898	36,322						
less Transfer to EMR	318,575	0						
Movement to/(from) Gen Reserve	1,198,616	613,832						
Grand Totals:- Income	1,999,511	916,156	1,730,046	813,890			53.0%	
Expenditure	582,218	338,647	616,818	278,171	8,356	269,815	56.3%	
Net Income over Expenditure	1,417,293	577,510	1,113,228	535,718				
plus Transfer from EMR	99,898	36,322						
less Transfer to EMR	318,575	0						
Movement to/(from) Gen Reserve	1,198,616	613,832						

<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>01/04/2023</u>			<u>28/09/2023</u>		
314		<u>Finance & General Purposes</u>						
9009	901	Election Reserve	33,509			33,509		33,509
9010	901	PineGrove - Water	7,500			7,500		7,500
9011	901	Legal & Professional Fees	5,720		545	5,175	1,200	3,975
9012	901	Grants	8,550		5,125	3,425		3,425
9022	901	Training	1,545			1,545		1,545
314		F & GP Total	56,824	0	5,670	51,154	1,200	49,954

VAT Audit

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

<https://www.crowboroughtowncouncil.gov.uk/>

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. (If the authority had a limited assurance review of its 2021/22 AGAR tick 'not covered')			✓
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 (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)	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

09/11/2022 24/05/2023

Name of person who carried out the internal audit

MIKE PLATTEN CPFA

Signature of person who carried out the internal audit



Date

25/05/2023

*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).

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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2 We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7 We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
	✓		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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:

27th June 2023

and recorded as minute reference:

10171

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

Chairman

Clerk

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	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.
2. (+) Precept or Rates and Levies	1,507,433	1,522,738	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	352,011	627,373	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	495,159	563,680	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.
5. (-) Loan interest/capital repayments	315,343	315,343	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	890,899	1,092,147	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,985,179	2,164,120	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	2,052,580	2,125,417	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.
9. Total fixed assets plus long term investments and assets	RESTATED 7,543,654	7,682,268	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.
10. Total borrowings	3,315,322	3,096,950	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

K. Whitley

Date 14.6.23

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

27/06/2023

as recorded in minute reference:

10173

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

[Signature]

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

In respect of

CROWBOROUGH TOWN COUNCIL – ES0021

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

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

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

The smaller authority has confirmed that the figures in Section 2 include transactions in respect of the trust fund that it acts as sole managing trustee of. The smaller authority has confirmed that it has approval from the Charity Commission to run the trust accounts through the smaller authority's accounts but we have not been provided with the evidence in respect of this.

3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

23/09/2023

The Public Sector Deposit Fund

Fund fact sheet – 31 August 2023

Investment objective

To maximise the current income consistent with the preservation of principal and liquidity.

Investment policy

The fund will be invested in a diversified portfolio of high-quality sterling denominated deposits and instruments. All investments at the time of purchase will have the highest short-term credit rating or an equivalent strong long-term rating. The fund is actively managed, which means the authorised corporate director uses their discretion to pick investments, in pursuit of the investment objective.

The weighted average maturity of the investments will not exceed 60 days. The fund will not invest in derivatives or other collective investment schemes.

Target investors

The fund is designed for investors who are looking for capital security and a competitive yield for their short-term investments.

Who can invest?

Any public sector organisation can invest in the fund, but it may be marketed to any retail or professional client. Share class 4 is reserved for public sector organisation investment only.

Responsible investment policy

We monitor our counterparties' environmental, social and governance risk management on a regular basis. Our research utilises external data resources and our in-house Sustainability team.

Key risks

Investors should consider the following risk factors before investing: issuer/credit risk (issuer/financial institution may not pay), market risk (investment value affected by market conditions), operational risk (general business operational risks), maturity profile (timings of investment maturity), liquidity risk (investment in non-readily realisable assets), concentration risk (need for diversification and suitability of investment) and interest rate risk (changes to interest rate affecting income). Please see the fund prospectus for more details.

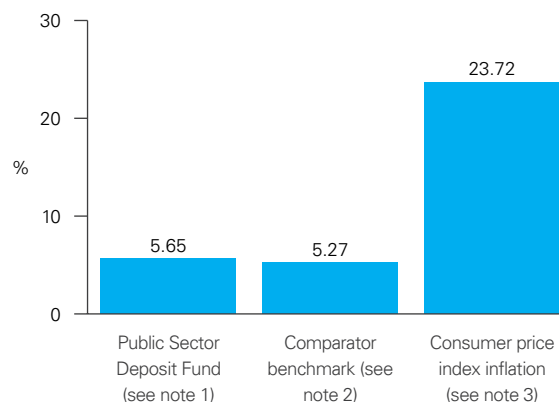
Top 10 counterparty exposures (%)

9.78%	Landesbank Baden-Wuerttemberg
9.78%	Yorkshire Building Society
7.33%	DBS Bank Limited
5.67%	Nationwide Building Society
4.50%	Toronto Dominion Bank (The)
4.40%	BNP Paribas
4.40%	NatWest Bank plc
4.40%	United Overseas Bank Limited
4.20%	Handelsbanken plc
3.91%	MUFG Bank

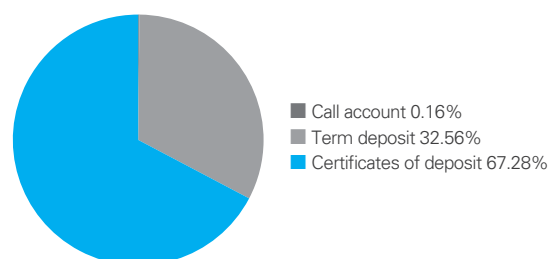
Share class 4 yield as at 31 August 2023

5.11%

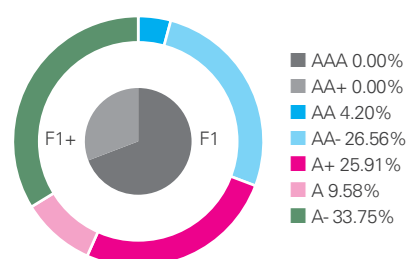
5 years performance



Asset type (%)



Credit rating (%) see note 4



Top 10 country exposures (%)

27.49%	UK
14.67%	Singapore
13.69%	Japan
10.76%	Germany
9.00%	France
6.45%	Canada
4.69%	Sweden
3.91%	Finland
2.44%	Denmark
2.30%	Australia

Note 1: Source: CCLA - Performance shown after management fees and other expenses, with the income reinvested. The daily yield on the fund will fluctuate, and past performance is not a reliable indicator of future results. Note 2: From 1 January 2021, the comparator benchmark is the Sterling Overnight Index Average. Before 1 January 2021, the comparator benchmark was the 7-Day Sterling London Interbank Bid Rate. Note 3: consumer price index inflation is lagged one month. Note 4: Using Fitch Ratings methodology.

Income

Average yield over the month	5.10%
Yield at the month-end shown	5.11%

Total return performance by year

12 months to 31 August	2019	2020	2021	2022	2023
The Public Sector Deposit Fund	+0.75%	+0.52%	+0.05%	+0.53%	+3.72%
Comparator benchmark	+0.58%	+0.26%	+0.00%	+0.58%	+3.78%
Relative (difference)	+0.17%	+0.26%	+0.05%	-0.05%	-0.06%

Annualised total return performance

Performance to 31 August	1 year	3 years	5 years
The Public Sector Deposit Fund	+3.72%	+1.42%	+1.10%
Comparator benchmark	+3.78%	+1.44%	+1.03%
Relative (difference)	-0.06%	-0.02%	+0.07%

Performance shown after management fees and other expenses, with the income reinvested. From 1 January 2021, the comparator benchmark is the Sterling Overnight Index Average. Before 1 January 2021, the comparator benchmark was 7-Day Sterling London Interbank Bid Rate. **Past performance is not a reliable indicator of future results.** Source: CCLA

Market update

Early in the month the Bank of England increased the UK's official bank rate (OBR) by 0.25% to 5.25%. The move was widely expected.

Growth continued to progress slowly. GDP for the April-June period was 0.4% higher than in the same quarter of 2022, having expanded by 0.1% year-on-year in each of the previous two quarters. The latest data were slightly stronger than the Bank of England and many other commentators had forecast, helped by, among other factors, warm weather in the month of June boosting the hospitality sector.

The UK's headline inflation rate, consumer price inflation (CPI) continued to fall, declining to an annual rate of 6.8% in July compared to 7.9% in June. However, core CPI, which excludes the most volatile elements such as energy and food costs, remained stuck at 6.9%.

Key facts

Authorised corporate director	CCLA Investment Management Limited
Fund size	£1,022m
Fitch money-market fund rating	AAAmmf
Weighted average maturity	51.56 days
Launch date	May 2011
Dealing day	Each business day (see note 5)
Withdrawals	On demand
Fund domicile	United Kingdom
ISIN (share class 4)	GB00B3LDFH01
Interest payment dates	End of each month
Ongoing charges figure	0.08% (see note 6)

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Note 5: Dealing instructions (including cleared funds for purchases) must be received by 11:30 am.

Note 6: The ongoing charges figure is based on the annual management charge but excludes portfolio transaction costs.

Please refer to <https://www.ccla.co.uk/glossary> for explanations of some of the terminology used in this document.

Risk warning and disclosures

This document is a financial promotion and is for information only. It does not provide financial, investment or other professional advice. The market update contained in this document represents CCLA's house view and should not be relied upon to form the basis of any investment decisions. To make sure you understand whether our product is suitable for you, please read the key investor information document and the prospectus and consider the risk factors identified in those documents. CCLA strongly recommend you get independent professional advice before investing. Under the UK money market funds regulation, the Public Sector Deposit Fund (PSDF) is a short-term low volatility net asset value money market fund. You should note that purchasing shares in the PSDF is not the same as making a deposit with a bank or other deposit taking body and is not a guaranteed investment. Although it is intended to maintain a stable net asset value per share (where £1 invested in the PSDF remains equal to £1 in value in the PSDF), there can be no assurance that it will be maintained. The value of the PSDF may be affected by interest rate changes. The PSDF does not rely on external support for guaranteeing the liquidity of the fund or stabilising the net asset value per share. The risk of loss of principal is borne by the shareholder. Past performance is not a reliable indicator of future results. The value of investments and the income from them may fall as well as rise. You may not get back the amount you originally invested and may lose money. Any forward-looking statements are based on our current opinions, expectations and projections. We may not update or amend these. Actual results could be significantly different than expected. The PSDF is authorised in the United Kingdom and regulated by the Financial Conduct Authority as a UK UCITS Scheme and is a Qualifying Money Market Fund. Issued by CCLA Investment Management Limited (registered in England and Wales number 2183088, at One Angel Lane, London EC4R 3AB), is authorised and regulated by the Financial Conduct Authority. For information about how we collect and use your personal information please see our privacy notice, which is available at <https://www.ccla.co.uk/our-policies/data-protection-privacy-notice>.

Crowborough Town Council Loan Summary

PWLB

Purpose	Nominal Code	Loan Number	Date Borrowed	Interest Rate	Maturity Date	Original Amount	Balance Outstanding 30/09/2023	Payments	Dates paid	Annual Interest Charge
								Capital & Interest		
Purchase of Summersales and development of land	4950/109	495348	18/02/2009	4.06%	18/02/2029	£200,000	£71,922.39	£14,699.34	18th February & 18th August	£3,604.84
Community Centre 1	4175/109	498941	18/08/2011	3.75%	18/08/2031	£1,000,000	£490,849.20	71,518.26		£21,268.72
Community Centre 2	4175/109	499357	18/02/2012	3.45%	18/02/2032	£400,000	£203,858.89	27,852.68		£8,068.72
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	£1,145.10
Purchase of Owsbury land	4950/109	494541	2008	4.53%	27/03/2028	£115,000	£38,996.05	£8,803.46		£1,766.52
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		£5,727.02
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	£20,611.60
Pine Grove - development of former Council Offices	4951/109	507949	26/10/2018	2.51%	25/10/2038	£1,550,000	£1,265,362.19	£99,048.54	26th April & 26th October	£31,760.60
					Total		£3,022,404.49	£315,343.18		£93,953.12



Financial Regulations

Responsibility: Full Council

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

<u>Date of Adoption / Renewal</u>	<u>Resolution Number</u>
18 January 2011	6047
10 January 2012	6367
8 January 2013	6683
16 September 2014	7269
21 March 2017	8019
23 May 2017	8070
21 November 2017	8236
23 January 2018	8287
22 May 2018	8391
14 May 2019	8738
12 November 2019	8920
27 October 2020	9155
15 December 2020 - revoked	9208
12 th January 2021	9216
21 st September 2021	9508
15 th March 2022	9702 & 9703
22 nd November 2022	9957
14 th March 2023	10072

FINANCIAL REGULATIONS**Index**

<u>Section</u>	<u>Title</u>	<u>Page</u>
1	General	3
2	Accounting and audit (internal and external)	5
3	Annual estimates (budget) and forward planning	6
4	Budgetary control and authority to spend	6
5	Banking arrangements and authorisation of payments	8
6	Instructions for the making of payments	9
7	Payment of salaries	11
8	Loans and investments	12
9	Income	13
10	Orders for work, goods and services	13
11	Contracts	14
12	Payments under contracts for building or other construction works	16
13	Stores and equipment	16
14	Assets, properties and estates	17
15	Insurance	17
16	Charities	18
17	Risk management	18
18	Earmarked Reserves Policy	18
19	Suspension and revision of Financial Regulations	19

1. GENERAL

- 1.1. These Financial Regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial Regulations are one of the Council's three governing policy documents (along with Standing Orders and Members Code of Conduct) providing procedural guidance for members and officers. Financial Regulations must be observed in conjunction with the council's standing orders and any individual Financial Regulations relating to contracts.
- 1.2. The Council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The Council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These Financial Regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the officer of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the Council.
- 1.9. The RFO;
 - acts under the policy direction of the Council;
 - administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the Council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the Council are up to date in accordance with proper practices;
 - assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the Council.

- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the Council; and
 - wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.13. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- setting the final budget or the Precept (Council Tax Requirement);
 - approving accounting statements;
 - approving an annual governance statement;
 - borrowing;
 - writing off bad debts;
 - declaring eligibility for the General Power of Competence; and
 - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full Council only.
- 1.14. In addition the Council must:
- determine and keep under regular review the bank mandate for all Council bank accounts;
 - approve any grant or a single commitment in excess of £10,000; and
 - in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant Committee in accordance with its terms of reference.

- 1.15. In these Financial Regulations, references to the Accounts and Audit Regulations or ‘the Regulations’ shall mean the Regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these Financial Regulations the term ‘proper practice’ or ‘proper practices’ shall refer to guidance issued in *Governance and Accountability for Local Councils – a Practitioners’ Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate Guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter and at each financial year end, the Chairperson of the Finance and General Purposes Committee (or the Deputy), shall verify the monthly bank reconciliations (for all accounts) produced by the RFO. The Chair/Deputy shall sign the reconciliations and the bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance and General Purposes Committee.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by, and shall carry out the work in relation to, the internal controls required by the Council in accordance with proper practices.
- 2.6. The internal auditor shall:
- be competent and independent of the financial operations of the Council;
 - report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the Council.
- 2.7. Internal or external auditors may not under any circumstances:
- perform any operational duties for the Council;

- initiate or approve accounting transactions; or
 - direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms ‘independent’ and ‘independence’ shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors’ rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. Each Committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the end of January each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than the end of November, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the relevant committees and the Council.
- 3.3. Each Standing Committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall therefore formulate and submit proposals for the following financial year to the Finance & General Purposes Committee not later than the end of December.
- 3.4. The Council shall consider annual budget proposals in relation to the Council’s three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.5. The Council shall fix the Precept (Council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the Precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.6. The approved annual budget shall form the basis of financial control for the ensuing year.
- 3.7. CiL Receipts and any grants received that are unspent at the financial year end should be transferred to an Earmarked Reserve, clearly annotated for the correct purpose.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget, subject to the requirements of Standing Orders and Financial Regulations. This authority is to be determined by:

- the Council for all items over £10,000;
- a duly delegated Committee of the Council through the budget setting process; or
- the Clerk, for any items below £5,000 (£10,000 in exceptional circumstances).

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairperson.

Contracts may not be disaggregated to avoid controls imposed by these Regulations.

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council, or duly delegated Committee. During the budget year and with the approval of the relevant spending Committee having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue or capital budgets shall not be carried forward to a subsequent year, unless placed in an Earmarked Reserve by resolution of the relevant spending Committee.

4.4. The salary budgets are to be reviewed at least annually in November for the following financial year. The RFO will inform Committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme or immediate risk to the delivery of Council services, the Clerk may authorise revenue expenditure on behalf of the Council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £510,000. The Clerk shall report such action to the chairperson of the relevant Committee as soon as possible and to the Council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available, or the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the Council's Standing Orders and Financial Regulations relating to contracts.

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 budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £1,000 or 15% of the budget, whichever is the lower amount.

4.9. Changes in earmarked reserves shall be reported to Council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council; banking arrangements may not be delegated to a Committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO shall retrospectively prepare a schedule of payments, forming part of the agenda for the meeting and present the schedule to Council. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council or duly delegated Committee.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading.
- 5.5. The Clerk, Assistant Town Clerk and RFO shall have delegated authority to authorise the payment of items in the following circumstances:
 - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of Council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next meeting of Council;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of Council; or
 - c) fund transfers within the Councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of Council.
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts) and the like for which Council, or a duly authorised Committee, may authorise payment for the year provided that the requirements of Regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Council.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants, a duly authorised Committee shall approve expenditure within any limits set by Council and in accordance with any policy statement approved by Council. Any revenue or capital grant in excess of £10,000 shall before payment, be subject to ratification by resolution of the Council.

- 5.9. Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The Council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Authority to deal with the bank accounts on a daily basis to be delegated to the RFO, Town Clerk and ~~Assistant~~ Deputy Town Clerk.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The Council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the Council, a duly delegated Committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be affected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule shall be presented to and signed by two members of Council. A member who is also a bank signatory and that has declared a disclosable pecuniary interest, or who has a connection with the payment beneficiary by virtue of family or business relationships, must not be a signatory to the payment in question.
- 6.5. Cheques or orders for payment shall be prepared for signature and signatories will be informed via email of the need for two to either review remotely, or call into the Council Office to sign at their earliest convenience. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6. If thought appropriate by the council payment for supplies (e.g. energy, telephone, water and Non-Domestic Rates) may be made by variable or fixed Direct Debit provided that the instructions are signed by two members and any payments are reported to Council as made. The approval of the use of a variable Direct Debit shall be renewed by resolution of the Council at least every two years.
- 6.7. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by a council member are retained and any payments are reported to council as made. Banker's Standing Orders shall be renewed by resolution of the Council at least every two years.
- 6.8. Payment may be made by Banker's Standing Order, internet banking transfer, BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories and records retained. Any payments are reported to Council as made.
- 6.9. The BACS procedure will be as follows:

- a) two Councillors (authorised signatories) to sign the appropriate paper documentation or approve by email e.g. BACs form.
 - b) Finance Administrator to input the payments on to Bankline.
 - c) RFO to authorise the payment on Bankline.
 - d) The Town Clerk or Deputy Town Clerk to perform step c) in the absence of the RFO.
 - e) The RFO, Town Clerk or Deputy Town Clerk to perform step b) in the absence of the Finance Administrator.
 - f) Steps b) & c) must be carried out by separate Officers.
- 6.10. Where internet banking arrangements are made with any bank, the Clerk, Deputy Town Clerk and RFO shall be appointed as Service Administrators with authority to input BACS payments, print bank statements, add and delete users, authorise payments and transfer between accounts. The Finance Administrator shall be authorised to input BACS payments and to print bank statements. The Bank Mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts.
- 6.11. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person unless authorised in writing by the Council or a duly delegated Committee.
- 6.12. Regular back-up copies of the records on any computer shall be made and encrypted and shall be stored securely away from the computer in question, and preferably off site.
- 6.13. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.14. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.15. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.16. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy or e-mail notification by the supplier and supported by hard copy or email authority for change signed by the RFO. A programme of regular checks of standing data with suppliers will be followed.
- 6.17. Any Debit Card issued will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £5,000 unless authorised by Council or appropriate Committee in writing before any order is placed. The maximum amount which can be withdrawn in cash by the Clerk using the debit card is £500 in any three month period. Any amount in excess of this figure must be

authorised in advance by Council or the appropriate Committee. If the debit card is used for purchases, then the Procedures in 6.16 & 6.17 (a-d) should be followed.

- 6.18. A pre-paid debit card or trade account cards may be issued to employees with varying limits. These limits will be set by the Finance Committee. Transactions and purchases made will be reported to the relevant committee and authority for topping-up shall be at the discretion of the relevant committee.
- 6.19. Any corporate credit card or trade card account opened by the council will be specifically restricted to the Clerk/Deputy Clerk/RFO/Operations Manager and will be limited to a maximum of £5,000 per month unless authorised by Council or appropriate Committee in writing before any order is placed and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.20. The Charge Card purchase procedures will be as follows:
- a) Monthly expenditure on the Business Charge Card shall be limited to £5,000.
 - b) Only the Town Clerk (or Deputy Clerk/RFO in their absence) shall be authorised to use the Business Charge Card. With his/her written instructions the use of the card may be delegated
 - c) The Town Clerk (or as above) shall be authorised to purchase any one item that is identified in the budget (e.g. stationery) or has previously been approved by Committee
 - d) Prior to a purchase being made or an order placed;
 - i. An official purchase order shall be raised by a duly authorised officer.
 - ii. A Business Charge Card authorisation form shall be completed with purchase details attached, signed by the Town Clerk or Deputy Town Clerk/RFO in their absence.
 - e) When the monthly Business Charge Card statement is received, any payments going through this shall be included with the schedule of payments to be signed by the authorised cheque signatories.
- 6.21. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- a) The RFO shall maintain a petty cash float of £350 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these Regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.

7. PAYMENT OF SALARIES

- 7.1. As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made

in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by Council, or duly delegated Committee.

- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Council meeting, as set out in these Regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council or duly delegated Committee.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record. This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
 - by any Councillor who can demonstrate a need to know;
 - by the internal auditor;
 - by the external auditor; or
 - by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported to Council with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.8. Before employing interim staff the Council or duly delegated Committee must consider and approve a full business case.
- 7.9. The Chair (or Deputy) of the Personnel Committee will check the payroll every month after it has been run and countersign the BACs submission form.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval and subsequent arrangements for the loan shall only be approved by full Council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as hire purchase or leasing of tangible assets) shall be subject to approval by the full Council.

In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.

- 8.3. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.
- 8.4. The Council shall agree an investment strategy which, shall be in accordance with relevant Regulations, proper practices and guidance. The strategy shall be reviewed by the Finance & General Purposes Committee at least annually.
- 8.5. All investments of money under the control of the Council shall be in the name of the Council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments). The RFO (or in their absence the Town Clerk) shall be authorised to make all necessary transfers between the Council's bank accounts and investments to achieve the best possible interest within the guidance of the annual investment strategy.

9. INCOME

- 9.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered, or goods supplied shall be agreed annually by the Council or duly delegated Committee and notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The Council or duly delegated Committee will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to and agreed by the Council and shall be written off in the year.
- 9.5. All sums received on behalf of the Council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.8. The RFO shall promptly complete any VAT return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

- 9.9. Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the Council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any Council meeting (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. All orders should be signed by a duly authorised officer who shall be
- The Town Clerk – must sign all orders over £750
 - The Assistant Town Clerk - can sign all orders over £750 (in the TCs absence)
 - The RFO – only in the absence of another duly authorised officer.
 - The following staff up to £750 on set budgets for which they have day to day responsibility.
 - Operations Manager
 - Deputy Town Clerk
 - Head Grounds Person (or Lead Groundsperson in HG absence)
 - Events Manager
 - Ranger
 - ~~Customer Services Officer~~
 - Facilities Officer
- 10.3. All officers are responsible for buying local wherever possible and obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction,
- 10.4. A member may not issue an official order or make any contract on behalf of the Council.
- 10.5. Each Order raised shall conform with Standing Orders and Financial Regulations.

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
- a. Every contract shall comply with these Financial Regulations, and no exceptions shall be made otherwise than in an emergency provided that Regulation 11 need not apply to contracts which relate to items (i) to (vii) below:
 - i. contracts of employment;

- ii. for the supply of gas, electricity, water, sewerage and telephone services;
 - iii. for specialist services such as are provided by solicitors, accountants, surveyors, architects and planning consultants;
 - iv. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - v. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - vi. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairperson and Vice Chairperson of Council); and
 - vii. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the Council shall comply with the relevant requirements of the Regulations¹. (See also Standing Orders 18c/f/g)
 - c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time). (See also Standing Orders 18c/f/g)
 - d. When applications are made to waive Financial Regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the Council or duly delegated Committee.
 - e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk and detail the last date by which such tenders should reach the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
 - f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least two members of Council.
 - g. Any invitation to tender issued under this Regulation shall be subject to Standing Orders and shall refer to the terms of the Bribery Act 2010.
 - h. When the Council is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials,

¹ The Regulations require Councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

works or specialist services as are excepted as set out in paragraph (a) the Clerk, ~~Assistant Deputy~~ Town Clerk, Operations Manager, Head Groundsperson, Events Co-Ordinator, ~~Facilities Officer,~~ ~~Ranger~~ or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £1,000 the Clerk or RFO shall strive to obtain the best value for money and for buying local wherever possible. Otherwise, Regulation 10.3 above shall apply.

- i. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the Council, or duly delegated Committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.
- k. For each estimated value of cost of works, goods, materials or services as set about below, and the provision has been made in the budget, the arrangements for quotations and tenders are as the following table.

Estimated Value			Method of Invitation	Acceptance by
0	to	£1,000	Best Practice to be followed.	Town Clerk
£1,000	to	£5,000	Best Practice to be followed.	Town Clerk
£5,000	to	£25,000	Minimum of three invitations for quotations	Committee or Council
£25,000	to	£60,000	Minimum of three invitations for quotations with discretion to invite tenders by public advertisement in accordance with the Public Contracts Regulation 2015	Delegated Committee through budget setting process or resolution by Council committee
above		£60,000	Invite tenders by public advertisement in accordance with the Public Contracts Regulation 2015	

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the Council or duly delegated Committee.

- 12.3. Any variation to a contract or addition to or omission from a contract must be notified to the contractor in writing, and the Council being informed where the final cost is likely to exceed the financial provision by more than 10%.

13. STORES AND EQUIPMENT

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery notes shall be obtained in respect of all goods received, correctly and in good order wherever possible or clarification that all items have been received.
- 13.3. Stocks shall be kept at the levels consistent with operational requirements.

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £1,000. All items of historic significance shall be referred to the Council prior to any disposal.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law. In each case a report in writing shall be provided to Council in respect of valuation together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full Council. In each case a Report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 14.6. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

- 14.7. Capital receipts from the disposal of fixed assets cannot be used for revenue purposes and can only be used for capital purposes – that is the purchase of fixed assets, the making of capital grants or the repayment of long-term loans. The Council will keep a separate record to demonstrate compliance of this requirement.

15. INSURANCE

- 15.1. Following the annual risk assessment (per Financial Regulation 17), in consultation with the Clerk, the RFO shall effect all insurances.
- 15.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations effecting existing insurances.
- 15.3. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it, reporting on its suitability to the Council at the next appropriate meeting.
- 15.4. 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.
- 15.5. All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council, or duly delegated Committee.

16. CHARITIES

- 16.1. Where the Council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept (if required) of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any Audit or Independent Examination as may be required by Charity Law or any Governing Document.

17. RISK MANAGEMENT

- 17.1. The Council is responsible for putting in place arrangements for the management of risk. The Clerk and the RFO shall prepare, for approval by the Council, risk management policy statements in respect of all activities of the Council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually.

18. EARMARKED RESERVES POLICY

- 18.1 Reserves will only be earmarked in line with CIPFA code of practice on Local Authority Accounting in the UK (the Statement of Recommended Practice). The amount earmarked in any one financial year

will not exceed the difference (surplus) between the budgeted net expenditure and the actual net expenditure.

18.2 Reserves can be spent or earmarked at the discretion of the Council. They can result from:

- Events which have allowed money to be set aside
- Surpluses
- Decisions causing anticipated expenditure to have been postponed or cancelled
- Money set aside for major anticipated capital schemes, projects or service arrangements the Town council wish to carry out
- A working balance to help cushion the impact of uneven cash flows e.g. election expenses
- To avoid unnecessary temporary borrowing
- A contingency to cushion the impact of unexpected events or emergencies
- A means of building up funds to meet known or predicted liabilities

18.3 Expenditure will not be charged direct to Earmarked reserves (EMR) and transfers to and from EMR will be clearly itemised in the accounts.

18.4 For each reserve the following will be clearly documented

- The reason for or purpose of the EMR
- The type of expenditure the EMR will be used for
- Any circumstances the EMR cannot be used for.

18.5 Reserves will be managed controlled and reviewed by the RFO

- On a transaction by transaction basis to ensure the correct expenditure is being taken from the correct reserve and no reserve is being over spent.
- Twice per year, once during the budget review and once at the year end, in consultation with the Town Clerk, the RFO will review the appropriateness of each reserve, making recommendations to the relevant Committee as to which reserves should be earmarked next financial year. At such time any reserves considered no longer appropriate will be transferred back to the General Reserve.

18.6 At the year-end, the RFO will earmark underspends from previously agreed budgets e.g. building maintenance, election costs and asset purchases.

19. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

19.1. It shall be the duty of the Council to review the Financial Regulations of the Council on an annual basis. The RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the Clerk and Council of any requirement for a consequential amendment to these Financial Regulations.

19.2. The Council may, by resolution of the Council duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of Council.

CTC OFFICER HANDLING CLAIM	CLAIM NO.	DATE OF INCIDENT	DATE CLAIM SUBMITTED	DATE RESPONSE RECEIVED	CLAIM UPHELD (Y/N)	AMOUNT CLAIMED	POLICY XS	DATE PAYMENT REC'D	LOCATION OF INCIDENT or ITEM	DETAILS OF INCIDENT	POLICE CRIME REFERENCE NUMBER	ADDITIONAL INFORMATION
James Webber	27231363956	13/05/2023	13/05/2023		Y	Damage £3628.72, Claim paid £2467		03/07/2023	Palesgate Lane Car Park Entrance	A member of the Grounds Team went to use the entrance to the car park to turn around and thought that the cage on the back would fit under the height barrier. The aluminium cage hit the height barrier and bent the cage.	N/A	
James Webber	MOTOR-0807-144526-730	02/08/2023	07/08/2023						Palesgate lane meadows/ Pony fields	Damage to LandRover. Passenger side damage below door dented, scratched and passenger door dented	N/A	
Peter Cunnington		26/08/2023							20 Osbourne Road, Crowborough	80ft Tree fell into residents garden causing damage to pergola and garden		Not able to place claim until tree removed by contractor
Peter Cunnington	PROP-0914-084726-917	26/08/2023	13/09/2023	19/09/2023	Y	£7,460.00			Pine Grove, Crowborough	Electrical storm caused fire panel failure		
James Webber	PROP-0921-131034-928	10/09/2023	21/09/2023			£1,500			Wolfe Recreation Ground	Seat Unit from Zip Wire stolen	SP-127427-23-4747-01.	
James Webber	PROP-0921-125921-293	10/09/2023	21/09/2023			£1,300			Jarvis Brook Recreation Ground	Basket Swing Stolen	SP-127435-23-4747-01.	

Finance & General Purposes Draft Budget

Code	Budget	Approved Budget 2022/23	Spend to date	Approved Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Projected Budget 2026/27	Change	Information
101	Corporate Management								
1051	Income - Miscellaneous		(40)						
4055	Stripe Charges	212	1	175	175	175	175	0.0%	Not being used very often
4056	Bank Charges	1,700	297	1,200	1,200	1,200	1,200	0.0%	based on current charges
4057	Audit Fees	4,000	(2,363)	2,750	3,100	3,000	3,000	12.7%	£550 for IA, £2,520 EA
4058	Legal & Professional Fees	12,120	749	12,000	12,000	12,000	12,000	0.0%	contingency
4060	Accounting Support	2,400	1,209	2,500	2,625	2,750	2,750	5.0%	£725 Omega/£1250 Payroll/ £325 Bookings - include additional £225 for asset inventory
	Expenditure	20,432	-147	18,625	19,100	19,125	19,125	2.6%	
102	Democratic Representation								
4119	Members Allowances	23,787	4,928	24,000	25,777	26,293	26,818	7.4%	£1,426pa - 16 Councillors -£1,969 Chairman + incl 4% inc
4120	Members Expenses	200	16	200	200	200	200	0.0%	
4121	Members Courses	1,000	0	1,000	1,000	1,000	1,000	0.0%	
4122	Civic Expenses	1,000	153	1,000	1,000	1,000	1,000	0.0%	
	Expenditure	25,987	5,097	26,200	27,977	28,493	29,018	6.8%	
105	Central Support-Admin Costs								
1050	Income - Pension Forms		(60)						
1051	Income - Miscellaneous		(5)						
4015	IT support	7,283	3,052	6,750	7,250	7,613	7,993	7.4%	£312 pm Weald IT + £520 Adobe + £1620 MS 365 licenses, £75 making tax digital, £500 website
4020	Telephone, Postage	5,835	1,790	5,750	6,600	6,930	7,277	14.8%	O2 £116, Radios £15.17x2, ECL £250 p/m, Fluent £95,post £100, £129 domain hosting - additional mobile phones
4021	Stationery & Printing	3,850	442	4,100	4,305	4,520	4,746	5.0%	
4022	Insurance	17,905	0	19,500	20,700	21,735	22,822	6.2%	3 year deal December 2022
4023	Subscriptions	5,200	3,934	5,460	5,569	5,681	5,794	2.0%	GEOX01 - Parish on line £500, SLCC £470, Esalc & NALC £2810, prof £250, WDASS £100, Zoom £60, ICCM £100, allotments £50, Grou
4024	Equipment rental	1,795	685	1,830	2,000	1,830	1,830	9.3%	Photocopier - approx £165 per month
4110	IT Equipment	2,500	0	2,500	17,000	3,000	3,000	580.0%	Cloud based hosting option, 8 x new PC's (4 can be purchased with budget 23/24) and purchase of tablets
4255	Equipment - Office	1,000	250	1,100	1,200	1,300	1,300	9.1%	
	Expenditure	45,367	10,088	46,990	64,624	52,608	54,762	37.5%	
109	Other Operating I & E								
1176	Precept Received		(797,965)	(1,595,930)					For information purposes only
1190	Interest Received	(1,000)	(4,913)	(4,000)	(15,000)	(4,000)	(4,000)	275.0%	Interest rate rising
1191	Loan Capital/Interest Received	(2,095)	-	-	-	-	-	#DIV/0!	CAFC loan repaid 22/23
	Income	(3,095)	(4,913)	(4,000)	(15,000)	(4,000)	(4,000)	275.0%	
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%	
	Expenditure	315,345	84,867	315,345	315,345	315,345	315,345	0.0%	
	Net Expenditure	312,250	79,954	311,345	300,345	311,345	311,345	-3.5%	

Finance & General Purposes Draft Budget

Code	Budget	Approved Budget 2022/23	Spend to date	Approved Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Projected Budget 2026/27	Change	Information
113	Pine Grove - Revenue Costs								
1115	Income - Library	(10,750)	(1,298)	(17,500)	(19,500)	(20,000)	(20,000)	11.4%	£12000 approx rent + £620 p/m cleaning to include alarm call out service
1116	Income - BP Recharges	(35,414)	(13,608)	(52,000)	(60,000)	(61,200)	(62,424)	15.4%	Standard 79% recharge of costs plus alarm call out service
1117	Income - BP basic rent	(60,000)	(30,000)	(60,000)	(70,000)	(72,000)	(72,000)	16.7%	Rent review date 06.06.24
1118	Income - BP 'profit share'	(5,000)	(53,424)		(25,000)	(25,000)	(25,000)	#DIV/0!	50% of profit
	Income	(111,164)	(98,330)	(129,500)	(174,500)	(178,200)	(179,424)	34.7%	
4012	Rates	13,792	4,432	14,500	15,498	16,273	17,087	6.9%	Current £14760 + 5%
4017	Health & Safety	1,000	250	1,000	1,000	1,020	1,040	0.0%	Risk Assessment £320
4041	Grounds maintenance	1,500	83	1,500	1,500	1,530	1,561	0.0%	Tree surveys and planting £500 each -carpark drains and covers need doing
4250	Building Maintenance	25,000	5,059	25,000	50,000	50,000	50,000	100.0%	monthly drain clearing £125x12-1/4 ly Lift Maint £65-fire ext maint £839 lift tel line £40pm. Lightening protection £1830, boiler
4335	Security Fire & Alarm	6,000	2,675	6,000	15,000	15,750	16,538	150.0%	£87 p/m fire alarm tests, £20 p/m emergency light tests, PAT testing £246, fire alarm £2715, fire risk assessment £150. Heat and
4800	Caretaking/ Cleaning	18,250	5,327	21,000	21,000	22,050	22,050	0.0%	£330 windows + £650 cleaning offices and £650p/m library+ £500 sundries- £1800 clean atrium biannual (2023/2025)?
4801	Refuse & Hygiene	3,726	1,467	3,500	3,000	3,090	3,183	-14.3%	£1200 Sanitary and waste approx £120 p/m (Biffa £10.35 and £8.75 x 2 per week
4805	Electricity	19,570	8,796	40,000	40,000	40,000	40,000	0.0%	FOR WHOLE BUILDING - RECHARGES IN INCOME
4806	Gas	15,914	4,725	30,000	30,000	24,000	24,000	0.0%	FOR WHOLE BUILDING - RECHARGES IN INCOME
4807	Water and sewerage	3,605	912	3,750	3,750	3,938	4,134	0.0%	FOR WHOLE BUILDING - RECHARGES IN INCOME
	Expenditure	108,356	33,726	146,250	180,748	177,650	179,592	23.6%	
	Net Expenditure	(2,809)	(64,604)	16,750	6,248	(550)	168	-62.7%	
115	Other services to the public								
4123	Election costs	0		0	0	0	0		To use Earmarked Reserves before further budget commitments
4112	Service Level Agreements	45,150	45,150	47,408	50,000	50,000	50,000	5.5%	
4150	Grants	16,000	16,000	16,000	17,000	17,000	17,000	6.3%	
	Expenditure	61,150	61,150	63,408	67,000	67,000	67,000	5.7%	
309	Civic & Community Centres								
1010	Income Toilet Scheme	(617)	(309)	(617)	(617)	(617)	(617)	0.0%	
	Income	(617)	(309)	(617)	(617)	(617)	(617)	0.0%	
	F & GP Expenditure	576,638	194,781	616,818	674,794	660,221	664,842	9.4%	
	F & GP Income	(114,876)	(103,552)	(134,117)	(190,117)	(182,817)	(184,041)	41.8%	
	F & GP Expenditure Over Income	461,761	91,229	482,701	484,677	477,404	480,801	0.4%	

Significant changes to Budgets 2024/25

Code	Budget	Approved Budget 2023/24	Proposed Budget 2024/25	Change >10%	Change >£1,000	Reason for change
101	Corporate Management					
4057	Audit Fees	2,750	3,100	12.7%	350	Increase to external audit fees
102	Democratic Representation					
4119	Members Allowances	24,000	25,777	7.4%	1,777	Increase to members allowances
105	Central Support-Admin Costs					
4020	Telephone, Postage	5,750	6,600	14.8%	850	Increase to mobile phones required
4022	Insurance	19,500	20,700	6.2%	1,200	New prices following 3 year deal
4110	IT Equipment	2,500	17,000	580.0%	14,500	New server required or cloud based option plus 8 pc's due for an upgrade and purchase of tablets
109	Other Operating I & E					
1190	Interest Received	(4,000)	(15,000)	275.0%	-11,000	Interest rate rising

Finance & General Purposes Draft Budget

Code	Budget	Approved Budget 2022/23	Spend to date	Approved Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Projected Budget 2026/27	Change	Information
113	Pine Grove - Revenue Costs								
1115	Income - Library	(17,500)		(19,500)	11.4%	-2,000			To include recharge of alarm call out service
1116	Income - BP Recharges	(52,000)		(60,000)	15.4%	-8,000			To include recharge of alarm call out service
1117	Income - BP basic rent	(60,000)		(70,000)					Rent Review June 2024
1118	Income - BP 'profit share'	-		(25,000)	#DIV/0!	-25,000			£50k+ received this year over 2 quarters
4250	Building Maintenance	25,000		50,000	100.0%	25,000			To increase EMR as this will be depleted in 2023/24
4335	Security Fire & Alarm	6,000		15,000	150.0%	9,000			New heat sensors will be needed in 2029 so start accruing for these
4801	Refuse & Hygiene	3,500		3,000	-14.3%	-500			New deal agreed with Biffa
115	Other services to the public								
4112	Service Level Agreements	47,408		50,000	5.5%	2,592			Cost of living
4150	Grants	16,000		17,000	6.3%	1,000			Inflation

MEMBERS' ALLOWANCES POLICY

1. Introduction

1.1 The Local Authorities (Members' Allowances) (England) Regulations 2003 came into force on 1 May 2003. The regulations apply to local authorities in England only and substantially change the system that previously existed.

2. Types of allowance

2.1 These regulations allow Town and Parish Councils to pay a **basic parish allowance** (Regulation 25) to its chairman only or to each of its elected members. Co-opted members do not qualify for the basic parish allowance. The amount payable to the chairman may differ from that of other members (i.e. a higher sum could be paid because of extra duties that may be required of the chairman) but otherwise the sum shall be the same for each member.

2.2 The regulations also allow payment of a **parish travelling and subsistence allowance** (Regulation 26). Travel and subsistence allowance can be paid to elected and co-opted members. Parish and Town Council members are not entitled to claim a dependants' carer's allowance.

2.3 The Local Government Act 1972 s.15 (5) states a local council may pay a **chairman's allowance** for the purpose of enabling him to meet the expenses of his or her office. A co-opted member elected as the chairman is entitled to the chairman's allowance, but not the basic parish allowance.

2.4 The basic parish allowance and chairman's allowance are not salaries. They are figures calculated to cover expenses which are normally associated with the duties of being a local councillor. Travelling and subsistence allowances are used to reimburse members for specific expenses incurred while attending meetings, training course or events on behalf of the council.

3. Setting levels of allowances

3.1 Regulation 27 of The Local Authorities (Members' Allowances) (England) Regulations 2003 states that a parish remuneration panel may be established by a responsible authority, which is defined as a district or unitary authority.

3.2 When convened, a parish remuneration panel will produce a report making recommendations including:

- The amount of basic parish allowance payable to elected members
- The amount of chairman's allowance payable (if different to the basic parish allowance)
- The amount of travelling and subsistence allowance payable

3.3 Parish and Town Councils must take into account these recommendations when setting their levels for allowances.

4. Procedure and payment

- 4.1 Payment of participation allowances (basic parish allowance and chairman's allowance) will be made quarterly to eligible members. Travel and subsistence allowances are treated as expenses, and reclaimed via an expenses claim form.
- 4.2 When paying participation allowances to elected members, local councils are obliged by law to deduct income tax, where appropriate, under the PAYE system. It is unlikely National Insurance Contributions will need to be considered as the allowances are likely to be below the lower earnings limit.
- 4.3 At the end of the financial year, the council must publish a notice in a conspicuous place for a period of at least 14 days stating the total amount that it has paid for all Member allowances.
- 4.4 A member is able to elect in writing to the Town Clerk that he or she wishes to forgo all or part of their entitlement to the allowances.
- 4.5 The council is required to maintain records of payments made in respect of the allowances specifying the name of the recipient and the nature of the allowance. These records can be inspected by any local government elector for the parish or town without payment of a fee upon giving reasonable notice. Copies must be provided if so requested, for which a reasonable fee can be charged.

5. Agreed allowances for Crowborough Town Council

- 5.1 Crowborough Town Council pays allowances under the applicable legislation as below:
- A basic parish allowance to all eligible members - Local Authorities (Members' Allowances) (England) Regulations 2003
 - A chairman's allowance in addition to the basic parish allowance (where eligible – see 2.3) - Local Government Act 1972 s.15 (5)
 - A parish travelling and subsistence allowance to all members - Local Authorities (Members' Allowances) (England) Regulations 2003
- 5.2 The level of allowances will be set annually. The council will take into account the recommendations of the parish remuneration panel when setting their levels for allowances.

Crowborough Town Council Crowborough for Young People Ltd

Clued-up Information Shop for Young People

SERVICE LEVEL AGREEMENT - rolling 3-year agreement from April 2024

1. Introduction

The agreement provides a framework to assist the continuing provision of services to young people where the aim is to: - improve the quality of life for young people in Crowborough and its environs by offering integrated approach to young people's health and well-being concerns through a unique combination of prevention, early intervention and crisis work.

2. Involvement / Purpose

The agreement involves Crowborough Town Council and Clued-up Information Shop with the purpose of providing targeted services for young people 11 - 25, which enables them to access information, advice and support services that are free and confidential.

3. Delivery

Clued-up will undertake to provide:-

- A 'drop-in service' for young people opening a minimum of 19 hours per week.
- Visible, well maintained, high profile central location.
- A generic service enabling young people to address issues including their mental, physical & sexual health, family, relationships, housing, money, law & rights, drug issues, employment, education and sport, travel and leisure pursuits.
- Well maintained website and supporting promotional material.
- Outreach work as possible and appropriate.
- Evening sessions to meet young people's needs.
- An environment where young people can receive both informal and targeted opportunity to talk and receive support with trained advisors.
- Focused services including;
 - o Community responsibility / anti-social behaviour
 - o Developing healthy and positive relationships
 - o Mental health support and advice
 - o Careers advice and support with specific practitioners
 - o Sexual health provision in conjunction with East Sussex
 - o Ensuring healthy lifestyles and well being
 - o Social education & respect
 - o Working with young people to ensure their safety
 - o Supporting specific **work** with young women, young men and LGBTQ+
 - o Providing an environment where young people can receive both informal and targeted opportunity to talk and receive support with trained advisors

4. Measurement & Effectiveness/ Key Performance Indicators

Clued up information shop undertake to make available to Crowborough Town Council appropriate statistics and data as required within Data Protection and confidentiality guidelines to illustrate the effectiveness of the service by:-

- o A commitment to collect quantitative and qualitative data in order to measure required aspects of delivery and to ensure young people's feedback and participation.
- o Completing case studies to demonstrate the depth and breadth of support.
- o Review of our work to ensure appropriate levels of service.

5. Benefits to Young People/ Effectiveness of Service

Clued-up continues to engage with over 1,200 young people a year who generate around 3000 - 4000 interventions each year. We continue to see increasing demand for our services, such that capacity is likely to be stretched. We are keen to continue to deliver this vital service for young people.

To assist with the talking therapy capacity, we have developed a previous volunteer into a trainee youth worker. This will be a significant ongoing benefit to Clued-Up given the relative scarcity of qualified staff. We have introduced "life skills" groups for both young women and young men that complement & supplement the 1-2-1 therapy work. This has proved to be highly effective and popular with the young people.

Overall the benefits to young people include:.

- Increased self-confidence
- Increased self-esteem
- Reduced anxiety and stress
- Improved relationships with family and peers
- Reduced isolation
- Better able to cope with their situation
- Better able to make informed choices
- Better understanding of their rights to housing, benefits, employment, etc.
- Knowledge of job seeking skills
- Increased knowledge of available services
- Improved knowledge of sexual health
- Reduction of unwanted pregnancies
- Reduction of Sexually Transmitted Infections (STIs)
- Reduction in harm - self harming / substance abuse
- Reduction in homelessness
- Better understanding of responsibilities
- Increase of positive attitudes and activities

Crowborough Town Council will review the amount of the grant to be paid to Clued-Up Information Centre each year based on the results of the KPIs. Subject to the continuation of Clued Up under the current arrangements, 2 years notice is required for Crowborough Town Council to withdraw from this grant scheme. The service level agreement will be reviewed and updated every 3 years.

Total number of clients and Issues

2022/2023:

Between our three offices (Crowborough, Hailsham and Uckfield), our advisers helped more than 3,500 clients throughout Wealden with over 16,500 issues.

Our Crowborough advisers alone helped 1,434 clients with 6,709 issues.

Types of issues dealt with by Crowborough advisers.

2022/2023:

The top issues that advisers at our Crowborough office dealt with were;

- Welfare Benefits (including Universal Credit) and Tax Credits – 713 clients with 2137 issues
- Debt – 295 clients with 1,087 issues
- Charitable Support and Food Banks – 280 clients with 750 issues
- Housing – 265 clients with 718 issues

Client income gain as a result of successful grant and benefit applications.

2022/2023:

Between our three offices (Crowborough, Hailsham and Uckfield), we achieved in excess of £1M in income gain for our clients through income maximisation.

Our teams also supported our clients with having over £700,000 of debts written off through tailored and personalised debt advice and casework.

We also achieved more than £160,000 in reimbursements for our clients.

Our Crowborough office alone achieved £251,365 in income gain for our clients.

Details of any social policy campaigns in which the Crowborough Bureau participate.

- Digital exclusion survey
- Access to GPs
- Parking at Railway station

The number of social policy evidence forms submitted by the Crowborough Bureau to Citizens Advice.

45 forms submitted in 2022/2023.

Details of any projects and new services available for Crowborough residents.

In September 2023, we moved to our new office at Basepoint in Pine Grove which puts us in the heart of the community and presents a more efficient working environment for our staff and volunteers along with increasing the ease of access for our clients.

Breakdown of number of advisers, staff and trustees.

Across our three offices, we have over 70 volunteers, 13 staff and 9 trustees.