

## **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 12<sup>th</sup> December 2023** at 7.30 pm when it is proposed to transact the following business:

**Caroline Miles, Town Clerk**  
**6<sup>th</sup> December 2023**

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MEETINGS OF THE COUNCIL ARE OPEN TO THE PUBLIC.

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Questions from members of the public (15 minutes maximum)

Members of the public are welcome to address the committee on items listed in this agenda. Please note that those addressing the committee shall not speak for more than 3 minutes. Once public question time has concluded members of the public will not be allowed to interrupt the meeting. Council meetings are meetings held in public but are not public meetings.

**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 10<sup>th</sup> October 2023 as a true record of the meeting
- 4. FINANCIAL MATTERS**
  - 4.1 To note the finance report and agree any action
- 5. POLICIES**
  - 5.1 To **review** the annual investment policy for recommendation to Full Council.
  - 5.2 Document Retention policy
  - 5.3 Grant Awarding Policy
- 6. PROPOSED BUDGETS FOR 2024/25**
  - 6.1 To **review** all the committee budgets and **agree** a recommendation to Full Council, setting the Precept for 2024/25
- 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**



**TITLE:** Finance Report

**AGENDA ITEM NUMBER:** 4

**MEETING DATE:** 12<sup>th</sup> December 2023

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

**PURPOSE OF REPORT:**

- 4.1 To **note** F&GP's current income and expenditure against budget and Earmarked Reserves (EMR)
- 4.2 To **review** and **note** the internal auditors report and comments
- 4.3 To **note** the latest information on Insurance Claims
- 4.4 To **review** and **agree** the proposed insurance renewal. Appendix E
- 4.5 To **review** the Annual Investment Strategy. Appendix F
- 4.6 To **review** the current investments
- 4.7 To **agree** a 3 year water contract
- 4.8 To **note** the confidential debtors report

**SUPPORTING DOCUMENTS:**

- Appendix A – Income & Expenditure Report
- Appendix B - Earmarked Reserves
- Appendix C – Internal Auditors Report
- Appendix D – Insurance Claim Log
- Appendix E – Insurance Renewal
- Appendix F - Annual Investment Strategy
- Appendix G – Water Rates Comparison
- Appendix H – Confidential Aged Debtor Report

**CONTACT OFFICER:** RFO

OFFICER RECOMMENDATIONS:	
	The Committee is RECOMMENDED to: (1) <b>Note</b> the Committee's current income and expenditure position. Appendix A

	<p>(2) <b>Note</b> this Committee's Earmarked Reserves and <b>agree</b> any actions. Appendix B</p> <p>(3) <b>Note</b> the Internal Auditors Report and signed AGAR and <b>agree</b> any actions. Appendix C</p> <p>(4) <b>Note</b> the latest information regarding insurance claims. Appendix D</p> <p>(5) <b>Review</b> and <b>agree</b> the annual insurance renewal. Appendix E</p> <p>(6) <b>Review</b> the annual investment strategy and <b>recommend</b> to Full Council. Appendix F</p> <p>(7) <b>Review</b> the current investments.</p> <p>(8) <b>Agree</b> a 3 year water contract. Appendix G</p> <p>(9) <b>Note</b> the Confidential Aged Debt Report. Appendix H</p>

## 4.1 Income and Expenditure

- 4.1.1 Attached as Appendix A is the Income & Expenditure report for this Committee for the financial year 2023/2024. **Any recent significant variances are shown in bold**

### Corporate Management (101)

#### Democratic Representation (102)

**4121 Members Courses – has exceeded budget due to new Councillors joining and undertaking training**

#### Central Admin & Support costs (105)

**4022 Insurance – has exceeded budget due to inflation rises and additional vehicles – please refer to point 4.4**

#### Other Operating Income & Expenditure (109)

1190 Income - Interest Received has exceeded budget and will continue to rise due to longer term investments maturing and higher interest rates

#### Pine Grove – Revenue Costs (113)

1118 Income – Basepoint Profit Share is looking healthy

4335 Security, Fire & Alarms – This will exceed budget due to work required on the fire alarm system at Pinegrove and to cover work that should have been previously completed under the service contract

## 4.1.2 Earmarked Reserves

This Committees EMR's are attached as Appendix B.

## 4.2 Internal Auditors Report

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

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

- 1) *The Council's cyber liability cover is limited to coverage in respect of data protection. It is recommended that the Council assesses cyber risks as part of the risk assessment process in the next 6 months, with the assistance of the ICT provider, and considers whether additional insurance should be purchased.*  
This needs to be included on the Risk Register and will be added for the next review.

Our current insurance provider does not provide cover for this area apart from liability cover in respect of Data Protection. Within the current landscape of increasing cyber incidences, particularly for ransomware, they are unable to provide cyber cover that meets the needs of Town and Parish Councils.

Cyber Audits can be commissioned so that the risk of threat can be identified. There are also options of becoming certified through Cyber Essentials – this is a Government backed scheme that will help to protect organisations against the most common cyber threats and demonstrate the commitment to cyber security. In some instances, certification can qualify you for a limited level of free cyber insurance cover. [About Cyber Essentials - NCSC.GOV.UK](https://www.ncsc.gov.uk/about-cyber-essentials)

- 2) *I recommend that the RFO should consider separating the charity income and expenditure from the Council's books to enable the Council to demonstrate compliance with this control objective in 23-24. This is complicated by the planned expenditure on the Wolfe Recreation Ground Pavilion. The Council should consult with East Sussex Association of Local Councils legal support to ensure proper accounting and minuting of decisions around this project are in place.*

We are still waiting to hear back from JPAG via the external auditor. It is mainly Wolfe Recreation Ground that this refers to as the other areas have no or very minimal expenditure going through them. At the end of the financial year, two sets of figures can be produced, one including the expenditure and the other without and at this stage the AGAR figures can be adjusted.

#### **4.3 Insurance Claim Information**

Please refer to Appendix D. There have been five insurance claims logged this financial year; 2 refer to vehicle damage, 2 for theft of play equipment and 1 for damage of the fire alarm panel at Pine Grove following a power surge during a storm.

#### **4.4 Insurance Renewal**

Appendix E refers to the insurance renewal paperwork. There isn't anything new to report within the levels of cover, but it is recommended that Committee review and agree the current levels of cover in place.

The premium for the forthcoming year has increased by nearly £2,000 and is higher than anticipated and budgeted for within the 24/25 committee budget and this is mainly due to one extra vehicle being insured, the insurance of the tractor that is currently on hire which has to be included at the insurance renewal date and index linked increases to building valuations and contents.

This increase will show as a £2,000 overspend within cost code 105/4022

#### **4.5 Annual Investment Strategy**

Appendix F shows our current Investment Strategy. One change is suggested to include funds being placed within a CCLA account and it is requested that this is recommended to Full Council.

#### **4.6 Investments**

As at 30th November the Council had the following investments totalling £3,270,710

NatWest Business Reserve	£1,761,774
NatWest Current Account	£ 150
NatWest Fixed Term Account	£ 750,000
Lloyds Current Account	£ 258,786
CCLA Public Sector Deposit Account	£ 500,000

Current interest rates are as follows:

NatWest Business Reserve	1.7%
NatWest Fixed Term	3.4%
Lloyds Current Account	1.29%
CCLA Yield Tracker	5.25%

The Natwest Fixed Term account is due to mature on 25<sup>th</sup> March 2024.

We expect to release funds shortly of:

£145,000 for the completion of the Contemplation Building

£100,000 for the completion of the Tractor Shed project

#### **4.7 Water Contracts**

Our current water contracts have just expired after a three-year contract.

Appendix G shows a comparison of rates between our current supplier and comparative quotes. The current supplier is Business Stream and these prices are shown in the green box. Business Stream have quoted some revised prices which are shown in the box in yellow. The box in blue shows prices from Everflow through a broker who we currently use for other energy contracts. The pink box shows prices through a supplier called Wa+erplus from an alternative broker.

All prices and contracts are based on a fixed three-year deal.

A possible switch to Everflow or Wa+erplus would save about £400 per year.

Everflow charges two months in advance.

Business Stream and Wa+erplus charge in arrears

#### **4.8 Confidential Aged Debtors Report**

Appendix H shows the Aged Debt Report.

**RFO**

## Detailed Income &amp; Expenditure by Budget Heading 04/12/2023

Month No: 8

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b><u>Finance and General Purposes</u></b>								
<b><u>101 Corporate Management</u></b>								
1051 Income-Miscellaneous	0	40	0	(40)			0.0%	
1120 Income- Rechargeable	743	666	0	(666)			0.0%	
Corporate Management :- Income	<b>743</b>	<b>706</b>	<b>0</b>	<b>(706)</b>				<b>0</b>
4016 Miscellaneous	248	0	0	0		0	0.0%	
4055 Stripe Charges	2	17	175	158		158	9.5%	
4056 Bank Charges	880	657	1,200	543		543	54.7%	
4057 Audit Fees	2,622	545	2,750	2,205		2,205	19.8%	
4058 Legal & Professional Fees	6,399	2,870	12,000	9,130	825	8,305	30.8%	
4060 Accounting Support	2,371	2,123	2,500	377		377	84.9%	
4065 Bad Debt Write Off	1,750	0	0	0		0	0.0%	
Corporate Management :- Indirect Expenditure	<b>14,271</b>	<b>6,211</b>	<b>18,625</b>	<b>12,414</b>	<b>825</b>	<b>11,589</b>	<b>37.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(13,528)</b>	<b>(5,505)</b>	<b>(18,625)</b>	<b>(13,120)</b>				
<b><u>102 Democratic Representation</u></b>								
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	1,074	1,000	(74)	40	(114)	111.4%	
4122 Civic Expenses	960	420	1,000	580		580	42.0%	
Democratic Representation :- Indirect Expenditure	<b>13,634</b>	<b>11,209</b>	<b>26,200</b>	<b>14,991</b>	<b>40</b>	<b>14,951</b>	<b>42.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(13,634)</b>	<b>(11,209)</b>	<b>(26,200)</b>	<b>(14,991)</b>				
<b><u>105 Central Support-Admin Costs</u></b>								
1050 Income-Pension Forms	280	170	0	(170)			0.0%	
1051 Income-Miscellaneous	0	5	0	(5)			0.0%	
Central Support-Admin Costs :- Income	<b>280</b>	<b>175</b>	<b>0</b>	<b>(175)</b>				<b>0</b>
4015 IT Support	5,947	5,292	6,750	1,458		1,458	78.4%	
4020 Telephone & Postage	5,999	4,373	5,750	1,377		1,377	76.1%	
4021 Stationery and Printing	3,584	1,161	4,100	2,939	102	2,837	30.8%	
4022 Insurance	20,697	22,446	19,500	(2,946)		(2,946)	115.1%	
4023 Subscriptions	4,051	4,255	5,460	1,205		1,205	77.9%	
4024 Equipment rental/Lease	2,208	1,617	1,830	213	215	(2)	100.1%	
4110 New IT Equipment	2,357	630	2,500	1,870	750	1,120	55.2%	
4255 Equipment	1,372	938	1,100	162		162	85.3%	
Central Support-Admin Costs :- Indirect Expenditure	<b>46,214</b>	<b>40,712</b>	<b>46,990</b>	<b>6,278</b>	<b>1,066</b>	<b>5,212</b>	<b>88.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(45,934)</b>	<b>(40,538)</b>	<b>(46,990)</b>	<b>(6,452)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 04/12/2023

Month No: 8

## Committee Report

	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>109 Other Operating Income &amp; Exp.</b>								
1176 Precept Received	1,522,738	1,595,929	1,595,929	0			100.0%	
1190 Income-Interest Received	14,823	24,272	4,000	(20,272)			606.8%	
1191 Income-Loan-Capital/Interest R	1,495	0	0	0			0.0%	
1196 Income-CIL receipts	283,232	693,299	0	(693,299)			0.0%	693,299
Other Operating Income & Exp. :- Income	<b>1,822,288</b>	<b>2,313,500</b>	<b>1,599,929</b>	<b>(713,571)</b>			<b>144.6%</b>	<b>693,299</b>
4175 PWLB - CCA Hall	99,371	49,685	99,370	49,685		49,685	50.0%	
4950 PWLB -G/MOD/GS/S/OA	46,238	23,119	46,240	23,121		23,121	50.0%	
4951 PWLB - Pine Grove	169,734	169,734	169,735	1		1	100.0%	
Other Operating Income & Exp. :- Indirect Expenditure	<b>315,343</b>	<b>242,539</b>	<b>315,345</b>	<b>72,806</b>	<b>0</b>	<b>72,806</b>	<b>76.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,506,945</b>	<b>2,070,961</b>	<b>1,284,584</b>	<b>(786,377)</b>				
6001 plus Transfer from EMR	87,428	0						
6002 less Transfer to EMR	318,575	693,299						
<b>Movement to/(from) Gen Reserve</b>	<b>1,275,798</b>	<b>1,377,662</b>						
<b>113 Pine Grove-Revenue Costs</b>								
1051 Income-Miscellaneous	0	2,715	0	(2,715)			0.0%	
1103 Income-insurance	6,350	7,390	0	(7,390)			0.0%	
1114 Income - Ashdown Radio	666	802	0	(802)			0.0%	
1115 Income-Library Rechargeable	17,504	3,895	17,500	13,605			22.3%	
1116 Income-Basepoint Rechargeable	47,758	29,236	52,000	22,764			56.2%	
1117 Income-Basepoint Rent	60,000	45,000	60,000	15,000			75.0%	
1118 Income-Basepoint Profit share	43,305	77,435	0	(77,435)			0.0%	
Pine Grove-Revenue Costs :- Income	<b>175,583</b>	<b>166,473</b>	<b>129,500</b>	<b>(36,973)</b>			<b>128.6%</b>	<b>0</b>
4012 Rates	13,024	11,812	14,500	2,688		2,688	81.5%	
4017 Health & Safety	1,029	608	1,000	392	374	18	98.3%	
4041 Grounds Maintenance	977	601	1,500	899		899	40.1%	
4250 Buildings Maintenance	34,637	16,563	25,000	8,437	7,726	710	97.2%	
4335 Security, Fire & Alarms	5,926	7,409	6,000	(1,409)	352	(1,761)	129.4%	
4800 Caretaking/ Cleaning	18,901	9,603	21,000	11,397	238	11,158	46.9%	
4801 Refuse & Hygiene	1,321	1,862	3,500	1,638		1,638	53.2%	
4805 Electricity	35,501	24,223	40,000	15,777		15,777	60.6%	
4806 Gas	20,313	7,724	30,000	22,276		22,276	25.7%	
4807 Water and Sewage	(3,944)	1,930	3,750	1,820		1,820	51.5%	
Pine Grove-Revenue Costs :- Indirect Expenditure	<b>127,685</b>	<b>82,336</b>	<b>146,250</b>	<b>63,914</b>	<b>8,691</b>	<b>55,223</b>	<b>62.2%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>47,898</b>	<b>84,137</b>	<b>(16,750)</b>	<b>(100,887)</b>				



## Detailed Income &amp; Expenditure by Budget Heading 04/12/2023

Month No: 8

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>115 Other Services to the Public</b>								
4112 Service Level Agreements	45,150	45,150	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	<b>52,600</b>	<b>61,150</b>	<b>63,408</b>	<b>2,258</b>	<b>0</b>	<b>2,258</b>	<b>96.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(52,600)</b>	<b>(61,150)</b>	<b>(63,408)</b>	<b>(2,258)</b>				
<b>309 Civic &amp; Community Centres</b>								
1010 Income-Toilet Scheme	617	463	617	154			75.0%	
Civic & Community Centres :- Income	<b>617</b>	<b>463</b>	<b>617</b>	<b>154</b>			<b>75.0%</b>	<b>0</b>
<b>Net Income</b>	<b>617</b>	<b>463</b>	<b>617</b>	<b>154</b>				
<b>901 Earmarked F &amp; GP</b>								
9009 Election Reserve	365	8,348	0	(8,348)		(8,348)	0.0%	8,348
9010 Pine Grove - Water	3,499	3,096	0	(3,096)	968	(4,065)	0.0%	3,096
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 Maintenan	8,607	36,280	0	(36,280)	13,105	(49,385)	0.0%	28,640
Earmarked F & GP :- Indirect Expenditure	<b>12,471</b>	<b>53,394</b>	<b>0</b>	<b>(53,394)</b>	<b>14,073</b>	<b>(67,467)</b>		<b>45,754</b>
<b>Net Expenditure</b>	<b>(12,471)</b>	<b>(53,394)</b>	<b>0</b>	<b>53,394</b>				
6001 plus Transfer from EMR	12,471	45,754						
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>(7,640)</b>						
Finance and General Purposes :- Income	<b>1,999,511</b>	<b>2,481,316</b>	<b>1,730,046</b>	<b>(751,270)</b>			<b>143.4%</b>	
Expenditure	<b>582,218</b>	<b>497,551</b>	<b>616,818</b>	<b>119,267</b>	<b>24,695</b>	<b>94,572</b>	<b>84.7%</b>	
<b>Net Income over Expenditure</b>	<b>1,417,293</b>	<b>1,983,766</b>	<b>1,113,228</b>	<b>(870,538)</b>				
plus Transfer from EMR	<b>99,898</b>	<b>45,754</b>						
less Transfer to EMR	<b>318,575</b>	<b>693,299</b>						
<b>Movement to/(from) Gen Reserve</b>	<b>1,198,616</b>	<b>1,336,220</b>						
Grand Totals:- Income	<b>1,999,511</b>	<b>2,481,316</b>	<b>1,730,046</b>	<b>(751,270)</b>			<b>143.4%</b>	
Expenditure	<b>582,218</b>	<b>497,551</b>	<b>616,818</b>	<b>119,267</b>	<b>24,695</b>	<b>94,572</b>	<b>84.7%</b>	
<b>Net Income over Expenditure</b>	<b>1,417,293</b>	<b>1,983,766</b>	<b>1,113,228</b>	<b>(870,538)</b>				
plus Transfer from EMR	<b>99,898</b>	<b>45,754</b>						
less Transfer to EMR	<b>318,575</b>	<b>693,299</b>						
<b>Movement to/(from) Gen Reserve</b>	<b>1,198,616</b>	<b>1,336,220</b>						

<u>Nominal Code</u>	<u>Cost Centre</u>	<u>Earmarked Reserves</u>	<u>Opening Balance</u>	<u>In</u>	<u>Out</u>	<u>Balance as at</u>	<u>Committed</u>	<u>Projected</u>	
			<u>01/04/2023</u>			<u>04/12/2023</u>			
<b>314</b>		<b><u>Finance &amp; General Purposes</u></b>							
9009	901	Election Reserve	33,509		8,348	<b>25,161</b>		25,161	
9010	901	PineGrove - Water	7,500			<b>7,500</b>		7,500	
9011	901	Legal & Professional Fees	5,720		545	<b>5,175</b>	1,200	3,975	
9012	901	Grants	8,550		5,125	<b>3,425</b>		3,425	
9022	901	Training	1,545			<b>1,545</b>		1,545	
<b>314</b>		<b>F &amp; GP Total</b>	<b>56,824</b>	<b>0</b>	<b>14,018</b>	<b>42,806</b>	<b>1,200</b>	<b>41,606</b>	VAT Audit

Karen Whiley  
RFO  
Crowborough Town Council

3 November 2023

Dear Karen

**Crowborough Town Council - Internal Audit 2023-24**

Following the virtual interim audit completed on 2 November, I attach my report for consideration by the Council. This was the first of two audits I intend to carry out to support my opinion on the 23-24 Annual Governance and Accountability Return (AGAR). I covered the following at this visit:

- Review of opening balances and reporting of 22-23 audit opinion
- Follow up previous recommendations
- Testing of expenditure first 6 months of financial year
- Testing of income – first 6 months of financial year
- Risk management and insurance
- Salaries and wages
- Budget monitoring reports
- Arrangements for inspection of accounts
- Bank reconciliations.
- Charitable trusts

I am pleased to report that overall Council has successfully maintained a strong system of financial control. I have 2 recommendations to raise, shown at Appendix B.

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

☎ 07958 990310

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

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

### **A. Books of Account** **Interim Audit**

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

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

Fixed asset records are in the process of being transferred on to the RBS Fixed asset module. The purchase order module has been installed since my last audit, meaning commitments accounting is now recorded in the accounting system. The RFO is a qualified accountant and has been with the Council 3 years, and is supported by a Finance Assistant. Both officers are familiar with the operation of the accounting system.

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

I tested opening balances on the RBS system at 1.4.23. The balance sheet value of £2,164,120 agreed to box 7 of the audited accounting statements for 22-23.

I confirmed that the Council's VAT returns are up to date, with VAT claimed to the end of September 2023. I checked that figures in the VAT return have been derived directly from the RBS system and confirmed that the quarter 2 VAT claim was submitted to HMRC on 5 October 2023. The credit has been received from HMRC.

The Council reviewed my previous internal audit report at the June 2023 meeting of the Finance and General Purposes Committee. I follow up recommendations raised in Appendix A below.

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

The Council has a suite of policies and procedures. These are listed on a policy review schedule, with a cycle of renewal dates and committees responsible for reviewing each policy. The Council reviewed the Financial Regulations at the Full Council meeting in Committee in March 2023 (minute 10072). Standing Orders were reviewed at the Annual Council Meeting in May 2023 (minute 10099). Both documents are based on NALC templates, with local amendments, and are available for review on the Council website. NALC is currently undertaking a fundamental review of the standard Financial Regulations. These will need to be considered by the Council at the 2024 review of policies.

The Council has a robust process for authorisation of payments to suppliers. The Council approves expenditure via the annual budget process. Purchase orders are raised in advance of expenditure being incurred, these are authorised by the service manager for expenditure up to £750, the Clerk or Deputy Clerk for amounts higher than this. Invoices are sent to the Finance Department, and confirmation is sought from service managers that goods or services have been received. At this point, invoices are logged on to the purchase ledger system by the Finance Assistant and are checked by the RFO.

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

I tested a sample of 10 transactions, selected from the cashbook for the first 6 months of the financial year. For all transactions sampled, I was able to check:

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

I checked 1 direct debit payment to the schedule of direct debits and standing orders approved at Full Council in January 2023. ( minute 9991)

I confirmed that the Council advertised contract opportunities for 2 major projects on the Contract Finder website, as required by Financial Regulations:

- Pine Grove atrium glassworks
- Tractor Shed refurbishment

I am satisfied that the Council has complied with the requirements of this control objective for the first six months of the financial year.

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

### **Interim and Final Audit**

The Council undertakes a full risk assessment annually. I have confirmed that the risk assessment was reviewed at the Full Council meeting in May 2023 (minute 10111) I have reviewed the risk assessment, which is published on the Council website. and it covers risks I would expect to see for a Council of this size. The Council has met its obligations in this area for 23-24.

I have confirmed that the Council has a valid insurance certificate, with an expiry date of 5 December 2023, insurance is held with Zurich Municipal. Fidelity cover is currently set at £5 million, this is sufficient, given cash and investment balances at the Council. Asset Cover appears broadly consistent with the Council's asset register. 13 buildings are insured, with the main buildings covered are :

Asset	Sum Insured
Wolfe Pavilion	£448K
Wolfe Cottage	£393K
Goldsmiths Pavilion	£400K
Pine Grove	£7 million

Other assets insured include grounds maintenance equipment ( sun insured £207K and Play Equipment, £650K).

The RFO confirmed that buildings were revalued in 2021, this is within timescales set out in the Council's insurance policy.

The Council's cyber liability cover is limited to coverage in respect of data protection. It is recommended that the Council assesses cyber risks as part of the risk assessment process in the next 6 months, with the assistance of the ICT provider, and considers whether additional insurance should be purchased.

Back up of Council data is managed by the Council's IT contractor, Weald IT. The RFO has obtained confirmation from the IT contractor that data back-ups have been tested and are working well – last back up test completed on 23 October 2023.

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

### **Interim Audit**

I confirmed that the 2023-24 budget and precept setting process was well underway at the time of the interim audit. Draft committee budgets are currently being discussed at the November meeting cycle. The Council budget will then be reviewed at the December meeting of the F&GP Committee, with a final decision on budget and precept due at Full Council on 11 Jan, before precepting authority deadlines. I will review the 24-25 budget at my next audit.

Budget monitoring reports are issued to each committee meeting, setting out the budget position for cost centres managed by that committee. This has been confirmed to minutes. A corporate budget v actual report is sent to Councillors each month. I reviewed the September report, no material overspends were identified. This document will be formally reported to Council at the November Full Council meeting.

I review reserves at my year end audit.

### **E. Income**

#### **Interim Audit**

Crowborough receives income from a number of sources

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

I selected a sample of 10 income transactions from the cashbook for the first 6 months of the financial year. For all transactions tested I was able to agree income back to invoice, and from there I checked the invoice had been correctly raised by reviewing the following:

- Cemetery invoices agreed to published schedule of cemetery fees
- Basepoint cost share calculation maintained by RFO
- Basepoint owner report, for profit share.
- Notification from insurer – insurance credit.
- Grant notification – 2 grants

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

The Council's sales ledger showed an outstanding balance of £70,148 at 25 October 2023. Of this £5k is more than 3 months old. The Council's debtors ledger is well managed, but the 3 older debts ( with basepoint and 2 sports clubs) should be pursued and collected before year end.

### **F. Petty cash**

Year end test

### **G. Payroll**

#### **Interim Audit**

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

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

I carried out testing of payments made to staff in August 2023 . I agreed ledger payments back to payroll information produced by the payroll agency for 4 staff members. I tested that:

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

### **H. Assets and investments**

Final Audit test

### **I. Bank reconciliations**

#### **Interim Audit**

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

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

I re-performed the September 2023 bank reconciliation, and checked balances to RBS reports and bank statements. I found no error in the reconciliation and confirmed that the reconciliation had been reviewed by Councillor Waller, evidenced by signature on the reconciliation. I confirmed the reviewing councillor had been sent copies of all bank statements and was therefore able to agree the reconciliation to bank before sign off.

The Council has an investment strategy in place, this was last reviewed in January 23 – minute 9992 I note that the Council resolved at the October meeting of Finance and General Purpose Committee to move £500K into a CCLA savings account, to improve rates of return on the Council's cash holdings.

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Company Registration Number 14174016  
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## **J. Year-end accounts**

Year end test

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

Final Audit test

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

### **Interim Audit**

Inspection periods for 2022-23 were set as follows

Inspection - Key date	22-23 Actual
Accounts approved at Full Council	27 June Full Council
Date of Announcement	28 June
Inspection period begins	29 June
Inspection period ends	9 August
Correct length	Yes

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

## **N: Publication requirements 2022-23 AGAR**

I confirmed that the Council has correctly loaded the audited accounts, annual governance statement and audit certificate for 22-23 on to the Council website. The conclusion of audit certificate has been correctly published, with a date of 28 September, in advance of the 30 September deadline. The Council received a clear audit certificate from the external auditors dated 23 September 2023, so there are no matters to be taken into consideration in 23-24. An archive of AGAR documentation going back to 2017-18 is published on the website, as required by regulations

The audit certificate was reported to Finance and General Purposes at the October meeting.

## **O. Trusteeship**

### **Interim Audit**

The Council is sole trustee of five charities:

Alderbrook Recreation Ground - Charity Number: 305197

Silver Jubilee Pleasure Ground - Charity Number: 305198

War Memorial- Charity Number: 255587 -

Wolfe Recreation Ground- Charity Number: 305199

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At the time of the interim audit, the 22-23 annual returns for the charities had not been submitted to the Charity Commission. This should be done before the January deadline.

I note that the external auditors raised the following management letter point in their 22-23 audit certificate:

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.

I discussed this matter with the RFO – this question has been referred to JPAG by the external auditors. I recommend that the RFO should consider separating the charity income and expenditure from the Council's books to enable the Council to demonstrate compliance with this control objective in 23-24. This is complicated by the planned expenditure on the Wolfe Recreation Ground Pavilion. The Council should consult with East Sussex Association of Local Councils legal support to ensure proper accounting and minuting of decisions around this project are in put in place.

I would like to take this opportunity to thank you for your assistance with the audit. I attach my invoice . I will be in touch in February to make arrangements for my final audit.

Yours sincerely



Mike Platten CPFA

## APPENDIX A - FOLLOW UP 22-23 AUDIT

### POINTS

Matter Arising	Recommendation	Council Response
The approval of the precept in minutes could be improved.	The minute should set out the value of the precept being approved, not just the percentage increase. This should be recorded at the next Council meeting. I also recommend that the summary budget being approved should be included in minutes in future years – this provides clarity on the budget approved by council.	<b>Noted and to be actioned in 23-24</b>
Pavilion Capital Project	I have recommended that VAT advice should be sought before the Council commences the pavilion project, to ensure VAT impact on the project is properly managed.	<b>Actioned – Parkinson Partnership commissioned, report due soon</b>
The petty cash balance at year end has been counted by the RFO and Finance Assistant.	The count should be signed off by both officers to confirm that the count occurred and 2 people were involved.	<b>Noted and actioned</b>
The Council should consider transferring the asset register to the RBS accounting system.	This reduces the risk of error inherent in a spreadsheet, and would save staff time in managing asset register accounting.	<b>Actioned</b>

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### APPENDIX B

#### Points Forward – Action Plan - 23-24 Interim Audit

Matter Arising	Recommendation	Council Response
The Council's cyber liability cover is limited to coverage in respect of data protection.	It is recommended that the Council assesses cyber risks as part of the risk assessment process in the next 6 months, with the assistance of the ICT provider, and considers whether additional insurance should be purchased	
I recommend that the RFO should consider separating the charity income and expenditure from the Council's books to enable the Council to demonstrate compliance with this control objective in 23-24.	This is complicated by the planned expenditure on the Wolfe Recreation Ground Pavilion. The Council should consult with East Sussex Association of Local Councils legal support to ensure proper accounting and minuting of decisions around this project are in put in place.	

James Webber	27231363956	13/05/2023	13/05/2023		Y	Damage £3628.72	£150	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		Y	Repair work currently being carried out	£150		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			N/A				20 Osbourne Road, Crowborough	80ft Tree fell into residents garden causing damage to pergola and garden	
Peter Cunnington	PROP-0914-084726-917	26/08/2023	13/09/2023	19/09/2023	Y	£7,460.00	£ 7,390	25/09/2023	Pine Grove, Crowborough	Electrical storm caused fire panel failure	
James Webber	PROP-0921-131034-928	10/09/2023	21/09/2023	10/10/2023	Y	£358	£258.41	16/10/2023	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	04/12/2023	Y	£1,495			Jarvis Brook Recreation Ground	Basket Swing Stolen	SP-127435-23-4747-01.

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

## Select for Local Councils Policy Schedule

This insurance policy, which meets your demands and needs, has been based on the latest information obtained from you. The Policy, the Policy Schedule, any Certificates of Insurance and Endorsements form one document and should be read together. This Schedule replaces any previous Schedule.

Policy Number	YLL-272012-4613
Insured	Crowborough Town Council
Business	Parish / Town Council
Period of Insurance	
From	06 <sup>th</sup> December 2023
To	05 <sup>th</sup> December 2024
and any other period for which cover has been agreed.	
Renewal Premium	£ 22,446.20

Premiums are inclusive of Insurance Premium Tax and/or VAT as appropriate.

Schedule Number	121512564
Long term agreement active until	06 <sup>th</sup> December 2025
Preparation Date	30 <sup>th</sup> October 2023
Prepared by	Mr Jonathan Meiseles
Policy Form Reference	MLAACG08

### Policy Cover Declaration:

You, the Insured, are not aware of any known losses or events that could give rise to a claim, or circumstances that would be prejudicial to us, the Insurer, should the basis of cover on the below given insurance product (s) be changed.

This is important information, please read it carefully and check that the facts given about you are correct and that we have included all the covers that you require. We are unable to give you advice so it is your responsibility to check the cover is correct for your organisation.

## Statement of Fact

If you provide services or activities to children, or adults who are in need of care and support and therefore may be unable to protect themselves against abuse or neglect:

- Your organisation has not had any third-party inspections with a grading of Inadequate, Requires Urgent Improvement, Weak or Unsatisfactory
- You have in place a written safeguarding policy and accompanying procedures that clearly set out the actions to take in response to child and vulnerable adult abuse
- You carry out safer recruitment and selection processes that include the seeking of appropriate criminal records checks, alongside a renewal and update process
- All employees and volunteers engaged in regulated activity and/or activity that brings them into contact with children or vulnerable adults receive safeguarding awareness training including refresher training
- You have one or more designated practitioners for safeguarding to support other practitioners in the organisation to recognise and respond to concerns about Abuse
- You retain employment records, safeguarding checks, safeguarding policies and procedures and safeguarding records for at least the prevailing regulatory best practice period.

If you provide services or activities to children, or adults who are in need of care and support and therefore may be unable to protect themselves against abuse or neglect, and you become non-compliant with any of the above statements, you must tell us, as it may affect your ability to claim under this policy.

## Important information

### Taking reasonable care

We require that you take reasonable care in managing your activities. Where appropriate this requires you to do the following:

- Keep written risk assessments for your key activities
- Keep written records of your staff and volunteer training. For example, manual handling training, or for use of tools and machinery
- Abide by any rules, guidelines or advice that is given to you by any relevant authority, such as a Local Authority, or the Health and Safety Executive

We want you to be confident about your insurance and understand what is required of you. Please contact us if you have any questions relating to the above.

## Lines of Cover applying

### Part A – Material Damage

#### Table Headings

Contents (a)	Furniture, fixtures, fittings and tenants improvements
Contents (b)	Other contents and consumable stock not specified below including printed books and unused stationery
Contents (c)	Computer equipment, other office equipment and sports equipment
Contents (d)	Televisions, audio-visual and photographic equipment (excluding videos), beer, wine, spirits, tools and gardening equipment
Contents (e)	Tobacco
Contents (f)	Camcorders, videos and gaming machines
Contents (g)	Civic Regalia

#### Sums Insured

Premises Address	Buildings Sum Insured	Loss of Rent	Contents (a)	Contents (b)	Contents (c)	Contents (d)	Contents (e)	Contents (f)	Contents (g)
1. Public Toilet, Address, Wolfe Recreation Ground, Blackness Road, Crowborough, East Sussex, TN6 2NA	£55,000.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
2. Cricket Shed, Address, Wolfe Recreation Ground, Blackness Road, Crowborough, East Sussex, TN6 2NA	£145,200.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
3. Tractor Shed, Address, Wolfe Recreation Ground, Blackness Road, Crowborough, East Sussex, TN6 2NA	£284,900.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
4. Wolfe Pavilion, Address, Wolfe Recreation Ground, Blackness Road, Crowborough, East Sussex, TN6 2NA	£492,800.00	N/A	£16,500.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00



5. Wolfe Cottage, Address, Wolfe Recreation Ground, Blackness Road, Crowborough, East Sussex, TN6 2NA	£433,083.34	£24,000.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
6. Cemetery Chapel, Address, Herne Road, Crowborough, East Sussex, TN6 2NT	£165,000.00	N/A	£16,500.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
7. Whitehill Centre, Address, Whitehill Road, Crowborough, East Sussex, TN6 1NT	£281,600.00	£16,000.00	£16,500.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
8. Goldsmiths Changing Rooms, Address, Goldsmiths Recreation Ground, Eridge Road, Crowborough, East Sussex, TN6 2TN	£440,000.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
9. Kiosk and Toilet, Address, Goldsmiths Recreation Ground, Eridge Road, Crowborough, East Sussex, TN6 2TN	£121,000.00	£5,000.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
10. Bowls Club, Address, Luxford Lane, Crowborough, East Sussex, TN6 2PQ	£385,000.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
11. Miniature Railway Station, Address, Goldsmiths Recreation Ground, Crowborough, East Sussex, TN6 2TN	£27,500.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
12. Address, Council Offices, Pine Grove,	£7,700,000.00	N/A	£61,813.97	£6,758.06	£35,221.01	£0.00	£0.00	£0.00	£0.00

Crowborough, East Sussex, TN6 1DH									
13. CAFC Football Clubhouse, Address, Alderbrook Playing Field, Aldervale Cottages, Crowborough, East Sussex, TN6 3BT	£469,700.00	N/A	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

**For Premises:** 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13

**Insured Perils applicable to Material Damage:** 1-16

**Excesses Applicable to Premises 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 & 13**

The following Excesses apply to each and every loss arising in respect of each and every separate premises:

Accidental Damage	£100
Theft	£100
Riot civil commotion and Malicious Persons	£250
Storm or Flood	£250
Escape of Water	£250
Falling Trees or Branches	£250
Subsidence	£1,000

**Operative Endorsements:** 1, 2, 3, 5, 6, 7, 8 & 9 (please refer to the Endorsement section of the policy wording)

**Part B – Business Interruption**

Premises Address	Additional Expenditure	Indemnity Period (Months)	Loss of Data	Indemnity Period (Months)	Loss of Gross Revenue	Indemnity Period (Months)
Wolfe Recreation Ground, Blackness Road, Crowborough, East Sussex, TN6 2NA	N/A		N/A		N/A	
Whitehill Road, Crowborough, East Sussex, TN6 1NT	N/A		N/A		N/A	
Goldsmiths Recreation Ground, Eridge Road, Crowborough, East Sussex, TN6 2TN	N/A		N/A		N/A	
Council Offices, Pine Grove, Crowborough, East Sussex, TN6 1DH	£100,000	24	N/A		£60,000	24

**For Premises:** 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13

**Insured Perils applicable to Business Interruption:** 1-16

**Operative Endorsements:**

None

## Part C – All Risks

### Table Headings

Contents (a)	Furniture, fixtures, fittings and tenants improvements
Contents (b)	Other Contents and consumable stock not specified below including printed books and unused stationery
Contents (c)	Computer Equipment, other office equipment and sports equipment
Contents (d)	Televisions, audio-visual and photographic equipment (excluding videos), beer, wine, spirits, tools and gardening equipment
Contents (e)	Tobacco
Contents (f)	Camcorders, videos and gaming machines
Contents (g)	Civic Regalia

### Additional Items:

Where no premises address is shown, the item is not based at one location and cover is provided anywhere within the **territorial limits**.

Item Description	Sum Insured	Excess
Lighting the Piste	£4,479.29	£100
Statue of Sir Arthur Conan Doyle	£91,606.22	£100
Three Chains of Office including 2 visits to France (for up to 7 days per visit)	£6,858.07	£100
Miscellaneous items of Grounds Maintenance Equipment in accordance with inventory held by the Insured	£228,263.21	£100
CCTV Equipment	£78,153.89	£100
Security Cameras	£8,958.54	£100
16 Bus Shelters	£82,116.28	£100
Toilet at Owlsbury	£10,147.23	£100
Bus Shelter in Croft Road	£6,192.47	£100
Cricket Scoreboard at Wolfe Recreation Ground, Blackness Road	£4,747.09	£100
Tiny Sport Robot Line Marker	£22,680.45	£100
Play Equipment	£715,000.00	£100
Hired in Marquees/Stalls/Equipment for events for up to 1 week per year	£121,757.50	£100

The excess stated applies to each and every loss.

**Operative Endorsements:** 1, 2, 3 & 7 (please refer to the Endorsement section of the policy wording)

## Part D – Money

	Limit any one loss
1. Loss of Non-Negotiable Money in the situations specified in items 2(a), 2(b), 2(c)(i) and 2(c)(ii):	£250,000
2. Loss of other Money:	
(a) in transit in the custody of any <b>Member</b> or <b>Employee</b> or in transit by registered post (limit £250), or in a Bank Night Safe	£10,000
(b) in the private residence of any <b>Member</b> or <b>Employee</b>	£250
(c) in the <b>premises</b>	
(i) in the custody of or under the actual supervision of any <b>Member</b> or <b>Employee</b>	£10,000
(ii) in locked safes or strongrooms	£10,000
(iii) in locked receptacles other than safes or strongrooms	£250

**Excess:** £50 each and every loss

**Personal Accident Assault Limits:** Stated in Section 3(c) of the policy wording

### Operative Endorsements:

1. In respect of **Section 1 – Special Definitions**, the definition of Person Insured is extended to include any person between the ages of 16 and 90.

## Part E – Public Liability

**Limit of Indemnity:** £15,000,000

**Excess:** £100 each and every claim in respect of Section 2(d)(ii)

### Operative Endorsements:

1. Environmental Clean Up Costs. The following Special Definitions are added to Section 1:

#### Clean Up Costs

- a) Testing for or monitoring of Pollution or Contamination
- b) the costs of Remediation required by any Enforcing Authority to a standard reasonably achievable by the methods available at the time that such Remediation commences.

#### Remediation

Remedying the effects of Pollution or Contamination including primary, complementary and compensatory actions as specified in the Environmental Damage (Prevention and Remediation) Regulations 2009.

#### Enforcing Authority

Any government or statutory authority or body implementing or enforcing environmental protection legislation within the territorial limits.

#### Cover

With effect from 01 July 2009 or the inception of the policy if later, the **insurer** will indemnify the **insured** in respect of all sums including statutory debts that the **insured** is legally liable to pay in respect of Clean Up Costs arising from environmental damage caused by Pollution or Contamination where such liability arises under an environmental directive, statute or statutory instrument.

Provided always that:

- a) liability arises from Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident which takes place in its entirety at a specific time and place during the Period of Insurance. All Pollution or Contamination which arises out of one incident shall be deemed to have occurred at the same time such incident takes place
- b) the **insurer's** liability under this Extension shall not exceed £1,000,000 for any one occurrence and in the aggregate in any one Period of Insurance and will be the maximum the insurer will pay inclusive all costs and expenses. This limit will form part of and not be in addition to the Limit of Indemnity stated in the Schedule
- c) immediate loss prevention or salvage action is taken and the appropriate authorities are notified

## Exclusions

The **insurer** shall be under no liability:

1. in respect of Clean up Costs for **damage** to the **Insured's** land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
2. for **damage** connected with pre-existing contaminated property
3. for **damage** caused by a succession of several events where such individual event would not warrant immediate action
4. in respect of removal of any risk of an adverse effect on human health on the Insured's land, premises, watercourse or body of water whether owned, leased, hired, tenanted or otherwise in the **insured's** care, custody or control
5. in respect of costs in achieving an improvement or alteration in the condition of the land, atmosphere or any watercourse or body of water beyond that required under any relevant and applicable law or statutory enactment at the time Remediation commences
6. in respect of costs for prevention of imminent threat of environmental damage where such costs are incurred without there being Pollution or Contamination caused by a sudden, identifiable, unintended and unexpected incident
7. for **damage** resulting from an alteration to subterranean stores of groundwater or to flow patterns
8. in respect of costs for the reinstatement or reintroduction of flora or fauna
9. for **damage** caused deliberately or intentionally by the **insured** or where they have knowingly deviated from environmental protection rulings or where the **insured** has knowingly omitted to inspect, maintain or perform necessary repairs to plant or machinery for which they are responsible
10. in respect of fines or penalties of any kind
11. for **damage** caused by the ownership or operation on behalf of the **insured** of any mining operations or storage, treatment or disposal of waste or waste products other than caused by composting, purification or pre-treatment of waste water
12. for **damage** which is covered by a more specific insurance policy
13. for **damage** caused by persons aware of the defectiveness or harmfulness of products they have placed on the market or works or other services they have performed
14. for **damage** caused by disease in animals belonging to or kept or sold by the **insured**.

**Part F – Hirers' Liability**

**Limit of Indemnity:** £2,000,000

**Excess:** £100 each and every claim for damage to the premises or contents caused other than by fire or explosion

**Operative Endorsements**

None

**Part G – Employers Liability**

**Limit of Indemnity:** £10,000,000

**Operative Endorsements:**

None



**Part H – Libel and Slander****Sum Insured**

£250,000

**Excess:** 10% each and every claim or £1,000 whichever is the lower**Operative Endorsements**

None

## Part I – Motor Vehicles

**Insured Vehicle:** All as described in  
**Persons Entitled to Drive:** the Certificate of  
**Limitation as to Use:** Motor Insurance

**Cover:** Section 22

A. Comprehensive

**Excess :** Section 23

Amount	Description
£ 150	Accidental Damage , Fire , Theft , Windscreen , Theft total loss
£ Nil	Third party

Additional to any other Excess which applies

**Age and Inexperienced Driver Excess:** Section 11

(a)	Under 25 years	£150
(b)	Over 25 years inexperienced	£150

Additional to any other Excess which applies

**Repair Limit:** £Nil

Section 12

**Damage to Property Limit:**

£5,000,000 Applicable to any Commercial Vehicle, Minibus, Agricultural Vehicle and Special Type

£50,000,000 Applicable to any Private Motor Car

**Personal Effects Limit:** £150

Section 13

**Medical Expenses Limit:** £250

Section 14

**Additional Cover :** Section 25

U. Occasional Business Use

Not Operative

V. Loss of No Claim Discount/Excess

Not Operative

**Operative Endorsements:**

None

**Part J – Motor Legal Expenses and Uninsured Loss Recovery**

**Limit of Indemnity:**

£100,000 per insured incident

**Operative Endorsements:**

None

**Part K – Inspection Contract**

**Service:** Inspections of each item of Plant described in the Plant Specification under Contract Number EI-272012-4617.

**Operative Endorsements:**

None

**Part L – Plant Protection**

**Cover:** As described in the Plant Specification by means of cover codes as defined in Section 12 in respect of each item of plant

	Limits of Indemnity
Section 2(a) Insured Damage to Plant	£500,000
Section 2(b) Own Surrounding Property Damage	£500,000

**Excess:** £100 each and every loss

**Operative Endorsements:**

None

## Part N – Fidelity Guarantee

**Persons Guaranteed:**  
All members and employees

**Sum Guaranteed**  
£5,000,000

**Excess:** £100 each and every loss

### Operative Endorsements:

None

## Part O – Personal Accident

Cover is limited to £500,000 any one person and £2,000,000 any one incident.

### Persons Insured:

#### Employees

Capital	5.00 times annual earnings
Weekly	1.00 times weekly earnings
Cover	Sections 2 and 3 - Accident and Assault Cover

#### Volunteers

Capital Sum	£60,000.00
Weekly Sum	£50.00
Cover	Sections 2 and 3 - Accident and Assault Cover

#### Directors/Councillors

Capital Sum	£60,000.00
Weekly Sum	£50.00
Cover	Sections 2 and 3 - Accident and Assault Cover

### Operative Endorsement:

1) Special Condition 4 of Section 5 is inoperative provided always that the **insurer** will not make any payment of any benefit or in respect of any expense or loss arising from any Person Insured who has attained the age of 90 years unless such expense or loss arises during the period of insurance during which the Person Insured attains the age of 90

## Part P – Legal Expenses

### Section:

3. Employment Disputes and Compensation Awards	Operative
4. Legal Defence	Operative
5. Property Protection and Bodily Injury	Operative
6. Tax Protection	Operative
7. Contract Disputes - £5,000 Limit	Operative
8. Statutory Licence Protection	Operative

**Limit of Indemnity:** £200,000

### Operative Endorsements

The following is also operative: Debt Recovery

#### Insured Incident

The **insurer** will negotiate for the **insured's** legal rights including enforcement of judgment to recover money and interest due from the sale or provision of goods or of services, provided always that:

- a) the amount of the debt exceeds £250 (incl VAT)
- b) the claim under this Part is made within 90 days of the money becoming due and payable
- c) the **insurer** has the right to select the method of enforcement, or to forego enforcing judgment if the **insurer** is not satisfied that there are, or will be, sufficient assets available to satisfy judgment.

#### Exceptions

We will not provide indemnity in respect of or arising from or relating to:

- a) any debt arising from an agreement entered into prior to the inception date of the indemnity provided by this section if the debt is due within the first 90 days of the indemnity provided by this section
- b) the recovery of money and interest due from another party where the other party intimates that a defence exists
- c) any claim relating to:
  - i) any settlement payable under an insurance policy
  - ii) any lease, licence or tenancy of land or buildings
  - iii) any motor vehicle owned by, or hired or leased to you other than agreements relating to the sale of motor vehicles where you are engaged in the business of selling motor vehicles
- d) any dispute which arises out of the purchase, hire, sale or provision of computer hardware, software, systems or services.

## General Notes

### 1. Fair presentation of the risk

You must make a fair presentation of the risk to us at inception, renewal and variation of your policy. This means that we must be told about all facts and circumstances which may be material to the risks covered by the policy and that you must not make a misrepresentation to us about any material facts. As part of your duty of fair presentation, you must ensure that the information detailed within the schedule is correct and complete. A material fact is one which would influence the acceptance or assessment of the risk. If you have any doubt about facts considered material, it is in your interests to disclose them to us.

Failure to make a fair presentation of the risk could result in the policy either being avoided, written on different terms or a higher premium being charged, depending on the circumstances surrounding the failure to present the risk fairly.

This policy is compliant with the principles of the Insurance Act 2015 law reforms. It also incorporates an 'opt out' which has the aim to promote good customer outcomes. We have opted-out of the 'proportionate reduction of claim remedy' available to insurers under the Insurance Act 2015. This means that in cases of non-disclosure or misrepresentation which are neither deliberate nor reckless, if we would have charged an additional premium had we known the relevant facts, we will charge that premium and pay any claims in full rather than reducing claims payments in proportion to the amount of premium that would have been charged.

We believe that our 'additional premium approach' should, in most situations, be more favourable to our customers when compared to the proportionate reduction of claim remedy. Our additional premium approach does not affect our right to apply the other remedies available under the Act for non-disclosure or misrepresentation.

### 2. Cancellation

All insurance policies run for a fixed period of time. The Insured can terminate an insurance contract verbally or in writing at any time by calling 0800 917 9531 or emailing [Customers.team@uk.zurich.com](mailto:Customers.team@uk.zurich.com). Zurich may cancel the policy by giving 30 days' notice in writing. In such an event the insured will be entitled to a return of premium in respect of the unexpired portion of the period of insurance.

If you cancel your policy before the start date, you will be entitled to a full refund of premium. If you cancel within 14 days of the start date, you will be entitled to a full refund of premium, providing no claim has been made. After 14 days, if no claim has been made, we may offer a full or partial refund, depending on the time the policy was on risk and the circumstances at the time of the cancellation request. Please note, a cancellation charge of £50 may be applied.

### 3. Bonus and fee structure

Employees and businesses who carry out work for ZIC UK are remunerated in various different ways for selling insurance contracts. Employees receive a basic salary and also receive a bonus based on a number of factors, including the achievement of sales and quality targets. Businesses which work for the insurer on an outsourced basis receive a fee and also additional payments based on a number of factors, including the achievement of sales and quality targets.

## Claims contact information

If you need advice on a claim, it is important that you speak to the appropriate specialist. Claims specialists are available to discuss your cover and advise you on how to make a claim. Their contact details are:

Type of Claim	Claims team	Claims contact details	
Buildings, contents including "All Risks" Items	Property Claims	Tel:	0800 028 0336
Business interruption		Email:	<a href="mailto:farnboroughpropertyclaims@uk.zurich.com">farnboroughpropertyclaims@uk.zurich.com</a>
Money		Address:	Zurich Municipal Property Claims, Zurich Financial Services, PO Box 3303, Interface Business Park, Swindon, SN4 8WF
Works in progress			
Public liability	Liability Claims	Tel:	0800 876 6984
Employers liability		Email:	<a href="mailto:fnlc@uk.zurich.com">fnlc@uk.zurich.com</a> (new claims) <a href="mailto:zmflc@uk.zurich.com">zmflc@uk.zurich.com</a> (subsequent correspondence)
Personal assault under Money		Address:	Zurich Municipal Casualty Claims, Zurich House, 1 Gladiator Way, Farnborough, Hampshire, GU14 6GB (DX 140850, Farnborough 4)
Personal accident			
Financial and administrative liability			
Professional negligence			
Hirers liability			
Fidelity guarantee			
Libel and slander			
Engineering insurance			
Engineering – Deterioration of stock			
Business travel			
Motor	Motor Claims	Tel:	0800 916 8872 (new motor claims) 0800 232 1913 (customer damage)
		Email:	<a href="mailto:zmmotorclaimsoffice@uk.zurich.com">zmmotorclaimsoffice@uk.zurich.com</a>
		Address:	Zurich Municipal Motor Claims, PO Box 3322, Interface Business Park, Swindon, SN4 8XW
Legal Expenses	DAS Legal Claims	Tel:	0117 934 2116 (Switchboard)

## General claims procedure

This is a description of the general claims procedure you will need to follow:

1. Contact the relevant claims office, to notify the claim
2. If necessary, a claim form will be sent out to you for completion, or you will be asked to send details in writing
3. In the event of uncertainty, please call the relevant office for guidance.
4. Out of hours/Emergency Property losses - please contact 0800 028 0336
5. Track open claims on-line at: <https://www.zurich.co.uk/municipal/existing-customers>



**DAS Head and Registered Office:**

DAS Legal Expenses Insurance Company Limited | DAS House | Quay Side | Temple Back | Bristol | BS1 6NH  
Registered in England and Wales | Company Number 103274 Website: [www.das.co.uk](http://www.das.co.uk)  
DAS Legal Expenses Insurance Company Limited is authorised by the Prudential Regulation Authority  
and regulated by the Financial Conduct Authority (FRN202106) and the Prudential Regulation Authority.

**DAS Law Limited Head and Registered Office:**

DAS Law Limited | North Quay | Temple Back | Bristol | BS1 6FL  
Registered in England and Wales | Company Number 5417859 Website: [www.daslaw.co.uk](http://www.daslaw.co.uk)  
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## Annual Investment Strategy

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

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

<u>Date of Adoption / Renewal</u>	<u>Resolution Number</u>
8 January 2013	6682
7 January 2014	
6 January 2015	
4 January 2016	
10 January 2017	7957
3 July 2018	8463
23 <sup>rd</sup> July 2019	8840
10 March 2020	9020
16 March 2021	9293
11 January 2022	9628
10 January 2023	9992

# **Annual Investment Strategy**

## **1. INTRODUCTION**

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

## **2. OBJECTIVES**

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

## **3. INVESTMENTS**

- 3.1 Investments for current expenditure will be in instant access deposit accounts with a daily sweep to the current account.
- 3.2 Not less than one month's average working capital requirement will be kept in current and instant access accounts.

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

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

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

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

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

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

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

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

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

## **8. REVIEW**

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

## Water Charges

Site		Current Prices (with Business Stream)					
		Water	Waste	Water	Waste	Surface Drainage	Roads Drainage
The Whitehill Centre	3024409122	2.2794	2.2891	70.72	52.58	24.20	12.10
Allotments Pilmer Road	3024425578	2.2794	2.2891	70.72	na	na	na
Goldsmiths	3024855203	2.2794	na	89.12	na	na	na
Goldsmiths Changing Room	3025884475	2.2794	2.2891	130.90	52.58	na	12.10
Wolfe	3024930701	2.2794	2.2891	89.12	52.58	193.56	12.10
Wolfe	3024934006	2.2794	na	98.55	na	na	na
Owlesbury Allotments	302474326X	2.2794	na	70.72	na	na	na
Pinegrove	302458157X	2.3508	2.4043	8.15	na	25.41	12.71
Standpipe Chapel Green	302482975X	2.2794	na	89.12	na	na	na

Site			Everflow through Green Power Advice				
		Water	Waste	Water	Waste	Surface Drainage	Roads Drainage
The Whitehill Centre	3024409122	2.1668	2.1760	7.51	na	23.00	11.50
Allotments Pilmer Road	3024425578	2.1668	na	7.51	na	na	na
Goldsmiths	3024855203	2.1668	na	25.00	na	na	na
Goldsmiths Changing Room	3025884475	2.1668	2.1760	64.71	na	na	11.50
Wolfe	3024930701	2.1668	2.1760	25.00	na	184.00	11.50
Wolfe	3024934006	2.1668	na	33.96	na	na	na
Owlesbury Allotments	302474326X	2.1668	na	7.51	na	na	na
Pinegrove	302458157X	2.1668	2.1760	7.51	na	23.00	11.50
Standpipe Chapel Green	302482975X	2.1668	na	25.00	na	na	na

Site				Business Stream			
		Water	Waste	Water	Waste	Surface Drainage	Roads Drainage
The Whitehill Centre	3024409122	2.1957	2.1913	68.12	50.64	23.30	11.64
Allotments Pilmer Road	3024425578	2.1952	na	68.12	na	na	na
Goldsmiths	3024855203	2.1953	na	85.84	na	na	na
Goldsmiths Changing Room	3025884475	2.1953	2.1918	68.10	50.64	0.00	11.64
Wolfe	3024930701	2.1953	2.1920	85.84	50.64	186.42	11.64
Wolfe	3024934006	2.1952	na	35.74	na	na	na
Owlesbury Allotments	302474326X	2.1953	na	63.57	na	na	na
Pinegrove	302458157X	2.2804	2.2146	68.12	50.64	23.30	11.64
Standpipe Chapel Green	302482975X						

Site			Wa+erplus through Clear Sight Energy				
		Water	Waste	Water	Waste	Surface Drainage	Roads Drainage
The Whitehill Centre	3024409122	2.1668	2.1760	7.51	na	23.00	11.50
Allotments Pilmer Road	3024425578	2.1668	na	7.51	na	na	na
Goldsmiths	3024855203	2.1668	na	25.00	na	na	na
Goldsmiths Changing Room	3025884475	2.1668	2.1760	64.71	na	na	11.50
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[illegible]

## **DOCUMENT RETENTION-POLICY**

### **1. Introduction**

- 1.1 The council recognises that the efficient management of its records is necessary to comply with its legal and regulatory obligations. The council acknowledges the need to retain documentation for audit purposes, staff management, tax liabilities and the eventuality of legal disputes and proceedings.
- 1.2 In agreeing a document retention scheme, the council has addressed these needs, and taken into account its obligations under Legislation. ~~Local Government Act 1972, the Audit Commission Act 1998, the Public Records Act 1958, the Data Protection Act 1998, the Employers' Liability (Compulsory Insurance) Regulations 1998, the Limitation Act 1980, the Employment Rights Act 1996, the Local Authorities Cemeteries Order 1977, the Local Government (Records) Act 1962, the Freedom of Information Act 2000 and the Lord Chancellor's Code of Practice on the Management of Records Code 2002.~~
- 1.3 The Town Council has a corporate responsibility to maintain its records and record management systems in accordance with the regulatory environment. The person with overall responsibility of this policy is the Town Clerk, and the Clerk is required to manage the Council's records in such a way as to promote compliance with this policy so that information can be retrieved easily, appropriately and in a timely manner.

### **2. Retention of documents for legal purposes**

- 2.1 Most legal proceedings are governed by the Limitation Act 1980. The 1980 Act provides that legal claims may not be commenced after a specified period. The specified period varies, depending on the type of claim in question. The table below sets out the limitation periods for the different categories of claim.

Category	Limitation Period
Negligence (and other torts)	6 years
Defamation	1 year
Contract	6 years
Leases	12 years
Sums recoverable by statute	6 years
Personal Injury	3 years
To recover land	12 years
Rent	6 years
Breach of trust	None

- 2.2 Some types of legal proceedings may fall into two or more categories. In these circumstances, the documentation should be kept for the longest of the differing limitation periods.
- 2.3 As there is no limitation period in respect of trusts, the council will never destroy trust deeds and schemes and other similar documentation.
- 2.4 Some limitation periods can be extended. Examples include:
- where individuals first become aware of damage caused at a later date (e.g. in the case of personal injury);
  - where damage is latent (e.g. to a building);
  - where a person suffers from a mental incapacity;

- where there has been a mistake or where one party has defrauded another or concealed relevant facts.

2.5 In such circumstances, the council will weigh up (i) the costs of storing relevant documents and (ii) the risks of:

- claims being made;
- the value of the claims; and
- the inability to defend any claims made should relevant documents be destroyed.

### 3. Document retention schedule

3.1 The council has agreed a minimum document retention schedule, based on the obligations under the previously named acts, codes, orders and regulations.

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
Minute books	Indefinite	Archive
Scale of fees and charges	6 years	Management
Receipt and payments account(s)	<del>Indefinite</del> 6 years	<del>Archive</del> Audit
Receipt books of all kinds, including ledgers	6 years	VAT
Bank statements, including savings/deposit accounts	Last completed audit year	Audit
Bank paying-in books	Last completed audit year	Audit
Cheque book stubs	Last completed audit year	Audit
Quotations and tenders	6 years after completion of contract	Limitation Act 1980
Paid invoices	6 years	VAT
Paid cheques	6 years	Limitation Act 1980
VAT records, P60s and P45s	6 years generally, but 20 years for VAT on rents	VAT, Tax
Petty cash, postage and telephone books	6 years	Tax, VAT, Limitation Act 1980
Timesheets	Last completed audit year	Audit
Wages books	12 years	Superannuation
Insurance policies	While valid	Management
Certificates for insurance against liability for employees	40 years from date on which the insurance commenced or was renewed	Employers' Liability (Compulsory Insurance) Regulations 1998, Management
Tangible Investments	Indefinite	Audit, Management
Intangible Investments	6yrs	Audit, Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members allowances register	6 years	Tax, Limitation Act 1980
Correspondence and emails	<del>1 year</del> Correspondence/emails processed for any purpose shall not be kept for longer than is necessary for that purpose or those purposes.	<del>Limitation Act 1980</del> Data Protection act 2018
Accident book	3 years, or if a child/young adult until that person reaches the age of 21	Reporting of Injuries, Diseases and Dangerous Occurrences Act 2013

Annual accounts and asset registers <b>AGAR</b>	Indefinite <b>On the website for 6yrs</b>	Archive <b>Audit/Management</b>
Pension contribution records	6 years	Pensions Act 2014
Personnel records, including SSP and maternity records	6 years	Limitations Act 1980
Asbestos and hazardous materials records	Indefinite	Asbestos Regulations
Job applications	6 years for successful applicants 6 months for unsuccessful applicants	Limitations Act 1980 Management
Previous versions of policies, standing orders, schemes of delegation	3 years	Data Protection Act 1998
<b>For halls, centre, recreation grounds</b> <ul style="list-style-type: none"> <li>• Application for hire</li> <li>• Lettings diaries</li> <li>• Copies of bills to hirers</li> <li>• Record of tickets issued</li> </ul>	6 years	VAT
<b>For allotments</b> <del>Register and Plans</del> <ul style="list-style-type: none"> <li>• <b>Plans</b></li> <li>• <b>Register</b></li> </ul>	indefinite Indefinite Correspondence/emails processed for any purpose shall not be kept for longer than is necessary for that purpose or those purposes.	Audit, Management Audit, Management Data Protection act 2018
<b>For burial grounds</b> <ul style="list-style-type: none"> <li>• Register of fees collected</li> <li>• Register of burials</li> <li>• Register of purchased graves</li> <li>• Register/plan of grave spaces</li> <li>• Register of memorials</li> <li>• Application for internment</li> <li>• Application for rights to erect memorials</li> <li>• Disposal certificates</li> <li>• Copy certificates of grant of exclusive right of burial</li> </ul>	Indefinite	Archives, Local Authorities Cemeteries Order 1977
Playground checks	3 Years	Management
Lifting equipment testing	For entirety of equipment life	LOLER
H & S checks i.e fire alarm checks/legionella/ fire extinguisher checks	3 years	Management
Documents including tender documents, bids and quotes, contracts, schedules of works, surveyor's reports in relation to the spending of s106 funds.	10 years	WDC Indemnity Agreement

- 3.2 The need to retain any documents not included in the above schedule should be considered on an individual basis. As a guide, and in the absence of any prevailing act, code, order or regulation to the contrary, documents may be destroyed if they are no longer of use or relevant. If in any doubt, advice should be sought from the Town Clerk.





## **Grant Awarding Policy**

**Responsibility:** F & GP committee

**Review Cycle:** Every three years, or earlier in the event of legislative changes

<b><u>Date of Adoption / Renewal</u></b>	<b><u>Resolution Number</u></b>
5 July 2011	6193
3 July 2012	6546
9 July 2013	
8 September 2015	
4 July 2017	8122
23 October 2018	8580/1/2/3
7 September 2021	9497

## **GRANT AWARDING POLICY**

### **1. Introduction**

- 1.1 Crowborough Town Council welcomes and values the work of local voluntary groups and organisations. The council has a policy for making grants to groups and organisations which contribute to the welfare of the community by improving or supporting facilities and/or activities. Applicants must be able to demonstrate a clear need for financial support.

### **2. Guidelines**

- 2.1 An overall limit for the annual provision of grant aid will be determined as part of the budget setting process, and applications will be invited to be assessed once during the year.
- 2.2 Applicants must complete a grant application and return it, together with the required financial information, to the council to meet the following deadline:
- By 20 February, for decision at March committee meeting
- 2.3 Grants awarded at the March meeting will be paid by the end of April.
- 2.4 Grants will not routinely exceed 50% of the cost of the project or activity.
- 2.5 Applicants will provide details of the project/activity and the number of Crowborough residents expected to benefit.
- 2.6 Any unspent money by the end of the financial year in which the grant was awarded must be returned to the council.
- 2.7 As a condition of the grant organisations must provide evidence as to how the grant was spent.
- 2.8 As a condition of receiving a grant, organisations will be required to acknowledge the council's support in publicity material.
- 2.9 Further grant applications will not be considered if conditions in 2.6 and 2.7 and 2.8 are not met.
- 2.10 Applications will not be considered if not accompanied by the most recent accounts, or in the case of new organisations a budget forecast.
- 2.11 The council will not normally support commercial organisations, major charities, bodies considered to be self-funded or provided for by other authorities.
- 2.12 In exceptional circumstances, a grant may be awarded outside the grant timetable at the discretion of the Full Council. The council reserves the right to refuse any grant application, or offer an alternate amount to that originally requested.
- 2.13 Any grant awarded to CTC trusts falls outside of the scope of this policy and CTC reserves the right to make larger payments to those trusts.





**AGENDA ITEM NUMBER:** 6

**MEETING DATE:** 12th December 2023

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

**TITLE:** Full Council Draft Budgets 2024/25, 2025/26 & 2026/27

**PURPOSE OF REPORT:** 6.1 This report sets out the proposed Full Council Budget 2024/25 and the projected budgets for 2025/26 and 2026/27. The current 2023/24 Budget is included for comparison. Appendix A.  
The whole Councils Earmarked Reserves (EMR) are included. Appendix B.

Appendix A – Full Council Budget 2023/2024

Appendix B – Councils Earmarked Reserves

Appendix C – Significant Variances from 23/24 budget to proposed 24/25 budget

**CONTACT OFFICER:** RFO

OFFICER RECOMMENDATIONS:	
	<p>The Committee is RECOMMENDED to:</p> <p>(1) <b>Comment</b> upon the proposed Full Council Budget 2024/25 and the projected budgets for 2025/26 and 2026/27 and <b>recommend</b> its proposals with the final Precept and Band D to Full Council.</p> <p>(2) <b>Note</b> the Council's EMR Position</p>

### 6.1. Full Council Budget

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

Budgets have been projected until 2026/27 to inform long term planning. All known future expenditure has been included in these projections.

At the time of writing this report the provisional Band D base figure for 2023/24 is not known. Figures have been calculated on a Band D base figure of 9000 – an increase from 2023/24 of 98.4 when it was 8901.6. Between 2022/23 and 2023/24 the increase was 68.5

Using the guesstimated Band D base a 5.41% increase in Band D Council tax would be required to meet the current funding requirement. The table below shows how much the budget would need to be cut or funds taken from reserves to lower the increase or how much would be added to General Reserves if the percentage was to increase.

Increase in Band D	Band D Council Tax	Funding from/ (to) Reserves or budget cut	Precept Requirement	Increase to Band D
0.00%	£179.29	-£87,296	£1,613,610	0
1.00%	£181.08	-£71,160	£1,629,746	£1.79
2.00%	£182.88	-£55,024	£1,645,882	£3.59
3.00%	£184.67	-£38,888	£1,662,018	£5.38
4.00%	£186.46	-£22,752	£1,678,154	£7.17
5.00%	£188.25	-£6,616	£1,694,291	£8.96
5.41%	£188.99	£0	£1,700,906	£9.70
6.00%	£190.05	£9,520	£1,710,427	£10.76
7.00%	£191.84	£25,656	£1,726,563	£12.55
8.00%	£193.63	£41,792	£1,742,699	£14.34
9.00%	£195.43	£57,929	£1,758,835	£16.14
10.00%	£197.22	£74,065	£1,774,971	£17.93

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

The General Reserve and EMRs at 01/04/23 were £945,021 and £1,219,099 respectively. Our reserves policy recommends that 50% of net operating expenditure should be held in general reserves which in monetary terms equates to £850,453 using the proposed budget figure. Full Council has approved for £63,147.50 for the Tractor Shed and £40,000 for a vision document to be spent from General Reserves so these figures need to be taken from the overall general reserve figure.

I anticipate that there will be additional funds at the end of this financial year which will increase the general reserves.

EMRs as at 30/11/23 were £1,604,066 but £988,892 of that is committed leaving £615,174 at the year end. See Appendix B.

RFO

# **Summary Budgeted Expenditure**

	Approved Budget 2022/23 £	Approved Budget 2023/24 £	Projected Budget 2024/25 £	Projected Budget 2025/26 £	Projected Budget 2026/27 £	Change
Finance & General Purposes Budget	461,761	482,701	484,677	477,404	480,801	0.4%
Allotments & Cemeteries Budget	47,737	35,937	35,882	9,718	6,097	-0.2%
Sport & Recreation Budget	282,747	191,077	182,772	152,086	158,306	-4.3%
Communication & Events Budget	84,765	101,610	102,358	95,401	108,208	0.7%
Personnel Budget	598,100	764,625	811,450	822,326	838,522	6.1%
Environment Budget	111,034	116,508	83,686	116,696	118,175	-28.2%
<b>TOTAL NET EXPENDITURE</b>	<b>1,586,144</b>	<b>1,692,458</b>	<b>1,700,825</b>	<b>1,673,631</b>	<b>1,710,110</b>	<b>0.5%</b>
CTSG						
Other Funding (from) / to balances	(52,085)					
<b>Approved PRECEPT FOR YEAR</b>	<b>1,534,059</b>	<b>1,692,458</b>	<b>1,700,825</b>	<b>1,673,631</b>	<b>1,710,110</b>	
<b>BAND D COUNCIL TAX</b>	<b>173.67</b>	<b>190.13</b>	<b>188.98</b>			
BAND D Base	8833.1	8901.6	9000	predicted base		
INCREASE IN BAND D COUNCIL TAX	0.74%	10.29%	5.41%			
<b>BAND D COUNCIL TAX</b>	<b>172.39</b>	<b>172.39</b>	<b>179.29</b>			
BAND D Base	8833.1	8901.6	9000			
INCREASE IN BAND D COUNCIL TAX	0.00%	0.00%	0.00%			
Precept	£1,522,738.11	£1,534,546.82	£1,613,610.00			
Funding To GR	-£11,321.31	-£157,911.11	-£87,215.01			
<b>BAND D COUNCIL TAX</b>	<b>175.84</b>	<b>179.29</b>	<b>186.46</b>			
BAND D Base	8833.1	8901.6	9000			
INCREASE IN BAND D COUNCIL TAX	2.00%	4.00%	4.00%			
Precept	1,553,193	1,595,929	1,678,113			
Funding To GR	19,133	-96,529	-22,712			
<b>BAND D COUNCIL TAX</b>		<b>177.56</b>	<b>188.25</b>			
BAND D Base		8901.6	9000			
INCREASE IN BAND D COUNCIL TAX		3.00%	5.00%			
Precept		1,580,583	1,694,249			
Funding To GR		-111,875	-6,576			



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
<b>101</b>	<b>Corporate Management</b>								
1051	Income - Miscellaneous		(40)						
4055	Stripe Charges	212		175	175	175	175	0.0%	Not being used very often
4056	Bank Charges	1,700	510	1,200	1,200	1,200	1,200	0.0%	based on current charges
4057	Audit Fees	4,000	157	2,750	3,100	3,000	3,000	12.7%	£550 for IA, £2,520 EA
4058	Legal & Professional Fees	12,120	2,204	12,000	12,000	12,000	12,000	0.0%	Contingency
4060	Accounting Support	2,400	1,987	2,500	2,625	2,750	2,750	5.0%	£725 Omega/£1250 Payroll/ £325 Bookings - include additional £225 for asset inventory
	<b>Expenditure</b>	<b>20,432</b>	<b>4,823</b>	<b>18,625</b>	<b>19,100</b>	<b>19,125</b>	<b>19,125</b>	<b>2.6%</b>	
<b>102</b>	<b>Democratic Representation</b>								
4119	Members Allowances	23,787	9,699	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	840	1,000	1,000	1,000	1,000	0.0%	
4122	Civic Expenses	1,000	420	1,000	1,000	1,000	1,000	0.0%	
	<b>Expenditure</b>	<b>25,987</b>	<b>10,975</b>	<b>26,200</b>	<b>27,977</b>	<b>28,493</b>	<b>29,018</b>	<b>6.8%</b>	
<b>105</b>	<b>Central Support-Admin Costs</b>								
1050	Income - Pension Forms		(100)						
1051	Income - Miscellaneous		(5)						
4015	IT support	7,283	4,497	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	3,232	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	816	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	4,244	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	1,093	1,830	2,000	1,830	1,830	9.3%	Photocopier - approx £165 per month
4110	IT Equipment	2,500	433	2,500	17,000	3,000	3,000	580.0%	Cloud based hosting option, 8 x new PCs (4 can be purchased with budget 23/24) and purchase of tablets
4255	Equipment - Office	1,000	575	1,100	1,200	1,300	1,300	9.1%	
	<b>Expenditure</b>	<b>45,367</b>	<b>14,785</b>	<b>46,990</b>	<b>64,624</b>	<b>52,608</b>	<b>54,762</b>	<b>37.5%</b>	
<b>109</b>	<b>Other Operating I &amp; E</b>								
1176	Precept Received		(1,595,929)	(1,595,930)					For information purposes only
1190	Interest Received	(1,000)	(19,058)	(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
	<b>Income</b>	<b>(3,095)</b>	<b>(19,058)</b>	<b>(4,000)</b>	<b>(15,000)</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>275.0%</b>	
4175	PWLB Loan - CCA Hall	99,370	49,685	99,370	99,370	99,370	99,370	0.0%	
4950	PWLB Loan Costs	46,240	23,119	46,240	46,240	46,240	46,240	0.0%	
4951	PWLB Loan - Pine Grove	169,735	84,867	169,735	169,735	169,735	169,735	0.0%	
	<b>Expenditure</b>	<b>315,345</b>	<b>157,671</b>	<b>315,345</b>	<b>315,345</b>	<b>315,345</b>	<b>315,345</b>	<b>0.0%</b>	
	<b>Net Expenditure</b>	<b>312,250</b>	<b>138,613</b>	<b>311,345</b>	<b>300,345</b>	<b>311,345</b>	<b>311,345</b>	<b>-3.5%</b>	



# Allotment & Cemetery 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
<b>410</b>	<b>Allotments</b>								
1001	Income - Allotments	(10,000)	(11,648)	(11,000)	(13,000)	(14,000)	(14,000)	18.2%	
	<b>Income</b>	<b>(10,000)</b>	<b>(11,648)</b>	<b>(11,000)</b>	<b>(13,000)</b>	<b>(14,000)</b>	<b>(14,000)</b>	10.0%	
4015	IT Support	250	226	315	400	420	441	27.0%	Software £150 (allotments inspection) + £172 + £75 (RBS)pa
4177	Contingency	2,000		2,000	2,000	2,000	2,000	0.0%	For increased allotment costs
4270	Tree Works				2,000	2,000	2,000	#DIV/0!	New Code
4403	Allotment Upkeep	30,000	3,040	10,000	10,000	10,000	10,000	0.0%	Plimer fence and path £15K + Herne fencing in 22/23
4409	Plimer Cabin	750	0	750	3,000	750	750	300.0%	PAT testing, RA, Fire extinguisher, SSRA. New kitchen required
	Allotment Competition				200				New Code
4807	Water & Sewage	2,500	2,226	3,500	2,500	2,625	2,756	-28.6%	Based on actual usage and payment for Owlsbury
	<b>Expenditure</b>	<b>35,500</b>	<b>5,492</b>	<b>16,565</b>	<b>20,100</b>	<b>17,795</b>	<b>17,947</b>	21.3%	
	<b>Net Expenditure</b>	<b>25,500</b>	<b>(6,156)</b>	<b>5,565</b>	<b>7,100</b>	<b>3,795</b>	<b>3,947</b>	27.6%	
<b>601</b>	<b>Cemetery</b>								
1003	Income - Grave Spaces	(38,495)	(24,605)	(40,035)	(44,000)	(46,200)	(48,048)	9.9%	
1004	Income - Cemetery Misc.	(8,323)	(4,010)	(8,490)	(9,000)	(9,360)	(9,547)	6.0%	
	<b>Income</b>	<b>(46,818)</b>	<b>(28,615)</b>	<b>(48,524)</b>	<b>(53,000)</b>	<b>(55,560)</b>	<b>(57,595)</b>	9.2%	
4012	Rates	2,900	867	5,914	6,209	6,520	6,846	5.0%	Currently £1450 + 5% increase for Herne. Nominal figure included for Summersales of £2k
4015	IT Support	300	0	315	750	750	750	138.1%	£290 RBS x 2 to include Summersales. Pear Technology
4017	H&S	4,255	1,189	4,468	4,750	4,988	5,237	6.3%	Memorial safety testing £2500 + notice £500+ £100 Ra + memorial safety work
4041	Herne Grounds Maintenance	3,000	2,339	3,000	3,150	3,308	3,473	5.0%	wheelie bin Biffa £19.26 * 2pw
4177	Contingency	2,000	0	2,000	2,000	2,000	2,000	0.0%	For increased cemetery costs
4270	Tree Works				2,000	2,000	2,000		New Code
4499	Herne Site Management	15,000	253	10,000	10,000	10,000	10,000	0.0%	New code for upkeep
	Summersales Buildings Maintenance				5,000	5,000	5,000	#DIV/0!	
4500	Burials	9,000	4,016	9,450	9,923	10,419	10,940	5.0%	
4502	Chapel	600	9,568	11,000	16,500	5,000	2,000	50.0%	cleaning £60pm- repointing of outside quoted at £13500
4510	Summersales Grounds Maintenance		413	500	10,000	10,000	10,000	1900.0%	wheelie bin Biffa £19.26 * 1pw
4805	Electricity	2,000	315	750	1,500	1,500	1,500	100.0%	To include Summersales
	<b>Expenditure</b>	<b>39,055</b>	<b>18,960</b>	<b>47,396</b>	<b>71,782</b>	<b>61,483</b>	<b>59,745</b>	51.5%	
	<b>Net Expenditure</b>	<b>(7,763)</b>	<b>(9,655)</b>	<b>(1,128)</b>	<b>18,782</b>	<b>5,923</b>	<b>2,150</b>	-1765.0%	
<b>395</b>	<b>Capital Projects - A&amp;C</b>								
4920	Summersales	30,000	2,480	31,500	10,000			-68.3%	Ongoing costs included in codes above
	<b>A&amp;C Expenditure</b>	<b>104,555</b>	<b>24,452</b>	<b>95,461</b>	<b>101,882</b>	<b>79,278</b>	<b>77,692</b>	6.7%	
	<b>A&amp;C Income</b>	<b>(56,818)</b>	<b>(40,263)</b>	<b>(59,524)</b>	<b>(66,000)</b>	<b>(69,560)</b>	<b>(71,595)</b>	10.9%	
	<b>A&amp;C Expenditure Over Income</b>	<b>47,737</b>	<b>-15,811</b>	<b>35,937</b>	<b>35,882</b>	<b>9,718</b>	<b>6,097</b>	-0.2%	



Sport & Recreation 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
<b>301</b>	<b>Grounds Maintenance</b>								
1050	Income	(650)	(10,666)	(500)	(10,666)	(18,488)	(14,934)	2033.2%	Football Grant £3912 for Wolfe 27/28 and 28/29, £3554 for Goldsmiths & MOD 27/28 and 28/29
4009	Health and Safety	3,000	3,082	3,000	2,000	2,000	2,000	-33.3%	Risk Assessments
4020	Telephone	2,650	1,635	3,000	3,600	3,780	3,969	20.0%	£215 p/m Radios, £70 p/m mobiles - increase to radios - look at contract
4039	Capital Purchases	40,000	30,000	30,000	25,000	25,000	25,000	-16.7%	To build EMR for potential to purchase additional tractor/ build EMR for any vehicle replacements.
4177	Contingency	5,000	5,000	5,000	4,000	4,000	4,000	-20.0%	
	Vehicle Hire				5,000				
4253	Vehicle Maintenance	5,000	8,099	6,000	9,500	10,000	10,000	58.3%	
4254	Fuel and Oils	7,000	5,579	12,000	9,000	9,000	9,000	-25.0%	Fuel costs high
4255	Equipment	7,000	3,299	7,000	7,000	7,000	7,000	0.0%	
4260	Equipment Maintenance	6,000	2,663	6,000	6,000	6,000	6,000	0.0%	Equipment relatively new
4270	Tree Work	11,000	3,775	8,000	10,000	10,000	10,000	25.0%	External Tree Surveys will be carried out
4280	Football Pitches	10,000	4,577	5,000	15,666	14,578	17,466	213.3%	Football Grant £7822 for Wolfe 27/28 and 28/29 and £7112 for Goldsmiths & MOD 27/28 and 28/29
4308	Play / Sport Areas Capital spend	30,000	6,643	20,000	12,000	20,000	20,000	-40.0%	Increase to start building a EMR to replace JB playground in 2027/28
4309	Workshops/yard/chemical store	25,000	3,094	5,000	8,000	7,000	7,000	60.0%	Increase to cover rise in cleaning costs due to larger staff area and alarm wifi costs.
	<b>Expenditure</b>	<b>151,000</b>	<b>66,780</b>	<b>110,000</b>	<b>106,100</b>	<b>99,870</b>	<b>106,501</b>	<b>-3.5%</b>	
<b>310</b>	<b>Whitehill Centre</b>								
1000	Income - Hire of Halls	(6,000)	(2,831)	(6,500)	(6,000)	(6,000)	(6,000)	-7.7%	
	<b>Income</b>	<b>(6,000)</b>	<b>(2,831)</b>	<b>(6,500)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>-7.7%</b>	
	Rates	2,250	1,333	2,226	2,337	2,454	2,577	5.0%	£2120 this year
4250	Building Maintenance	2,800	1,526	15,000	13,000	13,000	13,260	-13.3%	Upgrade lighting to LED and Main hall floor refurbish (Toilet replacement 2025/26)
4335	Security Fire & Alarms	2,000	2,516	2,100	5,000	2,500	2,625	138.1%	£250 annual fire maint £25 p/m emergency lights+ £25 p/w fire alarm tests PAT TESTING 60. Upgrade to
4800	Caretaking/ Cleaning	1,300	610	800	875	919	965	9.4%	£65 p/m cleaning + £110 initial
4805	Electricity	525	553	1,200	1,200	1,200	1,200	0.0%	
4806	Gas	0	799	2,500	2,725	2,780	2,835	9.0%	
4807	Water and sewerage	0	119	250	300	306	312	20.0%	
	<b>Expenditure</b>	<b>8,875</b>	<b>7,456</b>	<b>24,076</b>	<b>25,437</b>	<b>23,158</b>	<b>23,774</b>	<b>5.7%</b>	
	<b>Net Expenditure</b>	<b>2,875</b>	<b>4,625</b>	<b>17,576</b>	<b>19,437</b>	<b>17,158</b>	<b>17,774</b>	<b>10.6%</b>	

Sport & Recreation 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
<b>312</b>	<b>Goldsmiths Recreation Ground</b>								
1002	Income - Recreation Grounds	(4,000)	(8,018)	(5,000)	(6,000)	(6,000)	(6,000)	20.0%	Rotherfield football club
1007	Income - Caravan Site	(19,000)	(6,275)	(21,000)	(22,000)	(22,000)	(22,000)	4.8%	£13229 base rent + 5% of site fees. inc RPI in 22/23 then 5yrs.
1008	Income - Kiosk	(2,000)	(2,425)	(2,500)	(6,000)	(6,000)	(6,000)	140.0%	Tenant £6k inc electric & water
1016	Income- Petanque	(202)	-	(205)	(208)	(208)	(208)	1.5%	£202pa
	<b>Income</b>	<b>(25,202)</b>	<b>(16,718)</b>	<b>(28,705)</b>	<b>(34,208)</b>	<b>(34,208)</b>	<b>(34,208)</b>	19.2%	
4041	Grounds Maintenance	4,000	7,354	4,400	20,000	5,200	5,200	354.5%	Drainage pipe from Eridge Field
4308	Play/Sports Areas	20,000	3,024	10,000	10,000	10,000	10,000	0.0%	To include lighting and line marking on running track and skate park repairs
4321	Petanque Club & Car park	250	0	250	2,000	250	250	700.0%	Pot hole repairs and additional line marking in petanque car park
4323	Changing Rooms	5,000	10,131	25,000	20,000	10,000	10,000	-20.0%	incl cleaning £3600pa, water650, gas 2000+ 2000 electric, Emergency Lighting £2k, water heating service £1.5k. Work to changing rooms. Annual asbestos check £310. Inc Second phase of repairs and maintenance to building. Inc. Emergency lighting
4326	Kiosk & Toilets	10,000	9,036	10,000	8,000	8,000	8,000	-20.0%	£3600pa cleaning, elec £2000, initial £566
4335	Security Fire & Alarms	600	147	600	600	600	600	0.0%	55 pat testing 300 H&S RA+300 e light test
4807	Water & Sewage	500	-3	500	500	500	500	0.0%	
4963	Boating Lake	1,000	566	500	500	500	500	0.0%	Assessment required but know a new pump is needed
	<b>Expenditure</b>	<b>41,350</b>	<b>30,255</b>	<b>51,250</b>	<b>61,600</b>	<b>35,050</b>	<b>35,050</b>	20.2%	
	<b>Net Expenditure</b>	<b>16,148</b>	<b>13,537</b>	<b>22,545</b>	<b>27,392</b>	<b>842</b>	<b>842</b>	21.5%	
<b>313</b>	<b>Alderbrook Playing Fields</b>								
	<b>Income</b>	<b>(805)</b>	<b>-</b>	<b>(805)</b>	<b>(805)</b>	<b>(805)</b>	<b>(805)</b>	0.0%	
1002	Income - Recreation Grounds	(805)	-	(805)	(805)	(805)	(805)	0.0%	Based on current rates - £543 clubhouse / £262 pitch
	<b>Expenditure</b>								
4041	Grounds Maintenance	500	64	525	551	579	608	5.0%	£64 annual Wayleave charge - car park to Alderbrook playing field
4807	Water & Sewage	3,000	0	0	0	0	0		
	<b>Expenditure</b>	<b>3,500</b>	<b>64</b>	<b>525</b>	<b>551</b>	<b>579</b>	<b>608</b>	5.0%	
	<b>Net Expenditure</b>	<b>2,695</b>	<b>64</b>	<b>-280</b>	<b>-254</b>	<b>-226</b>	<b>-197</b>	-9.4%	



Sport & Recreation 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
<b>402</b>	<b>Other Areas and Open Spaces</b>								
1002	Income - MOD	(260)	(909)	(260)	(800)	(800)	(800)	207.7%	MOD £260,
1051	Income - Miscellaneous		(150)					#DIV/0!	
	<b>Income</b>	<b>(260)</b>	<b>(1,059)</b>	<b>(260)</b>	<b>(800)</b>	<b>(800)</b>	<b>(800)</b>	<b>207.7%</b>	
4041	Grounds Maintenance	2,700	334	2,000	2,000	2,000	2,000	0.0%	
4408	Chapel Green	300	0	300	500	500	500	66.7%	New codes below
4476	MOD Park	100	321	500	500	500	500	0.0%	EMR to be used 22/23
4805	Electricity	100	98	1,200	300	300	300	-75.0%	Current costs - asking them to read meter
	<b>Expenditure</b>	<b>3,200</b>	<b>753</b>	<b>4,000</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>-17.5%</b>	
	<b>Net Expenditure</b>	<b>2,940</b>	<b>(306)</b>	<b>3,740</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-33.2%</b>	
<b>403</b>	<b>Adams Field</b>								
4041	Grounds Maintenance	250	101	250	250	250	250	0.0%	£55 access rights+ Maint + lease of land £26
4308	Play/Sports Areas	3,000	757	3,000	5,000	5,000	5,000	66.7%	Playground repairs and maintenance
	<b>Expenditure</b>	<b>3,250</b>	<b>858</b>	<b>3,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>61.5%</b>	
	<b>SRC Expenditure</b>	<b>338,449</b>	<b>124,246</b>	<b>251,039</b>	<b>243,931</b>	<b>221,022</b>	<b>228,688</b>	<b>-2.8%</b>	
	<b>SRC Income</b>	<b>(55,702)</b>	<b>(28,223)</b>	<b>(59,962)</b>	<b>(61,159)</b>	<b>(68,936)</b>	<b>(70,382)</b>	<b>2.0%</b>	
	<b>SRC Expenditure Over Income</b>	<b>282,747</b>	<b>96,023</b>	<b>191,077</b>	<b>182,772</b>	<b>152,086</b>	<b>158,306</b>	<b>-4.3%</b>	

# Communication & Events 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
<b>305</b>	<b>Communication &amp; Events</b>								
1005	Income - Poster Boards	(900)	(816)	(900)	(900)	(900)	(900)	0.0%	£7 per board-
1011	Income - Fireworks	(350)	(100)	(350)	(350)	(350)	(350)	0.0%	Stall money up front
1012	Summer Fair / Festival	(400)	(1,295)	(500)	(6,000)	(1,000)	(1,000)	1100.0%	Based on this years Summer fair income
1013	Sussex Day / Jubilee	(150)	-	(150)	(150)	(150)	(150)	0.0%	Stall money up front
1014	Christmas Fair	(400)	(350)	(500)	(500)	(500)	(500)	0.0%	Stall money up front
1101	Income - Grants Received		(2,000)						
	<b>Income</b>	<b>(2,200)</b>	<b>(4,561)</b>	<b>(2,400)</b>	<b>(7,900)</b>	<b>(2,900)</b>	<b>(2,900)</b>	229.2%	
4020	Telephone				500	500	500	#DIV/0!	Need to budget for this moving forward
4021	Stationery (paper & ink)	420	225	441	1,000	1,050	1,103	126.8%	Ink costs around £600 and paper on top
4101	Newsletter	1,685	1,600	1,769	1,858	1,951	2,048	5.0%	£750 twice a year + contingency
4102	Hospitality/Civic Functions	650	7	650	500	500	500	-23.1%	Refreshments - no water cooler
4104	Public Entertainment	1,680	692	2,000	3,000	3,150	3,308	50.0%	PPL and PRS licences for all venues/ events. Increase budget moving
4106	Fireworks	22,500	67	30,000	30,000	30,000	30,000	0.0%	£22667 for three years to 2025
4109	Website	7,500	2,110	6,000	2,500	2,500	2,500	-58.3%	£250 licenses + accessibility work required following audit. £5k for 2 years
4200	Twinning Reception	250	0	-	250	-	-		Biannual
4201	Christmas Lights	13,500	2,400	18,000	16,000	18,000	18,000	-11.1%	£14667 for three years to 2025. Use EMRS
4203	Summer Fair / Festival	15,000	12,473	15,000	28,000	15,000	30,000	86.7%	Mini Crowfest
4205	Boundary Walk	500	278	1,000	750	750	750	-25.0%	
4207	Sussex Day / Jubilee	10,000	80	250	2,500	2,500	2,500	900.0%	
4208	Carol Service	1,800	0	2,000	2,000	2,000	2,000	0.0%	
4210	Christmas Fair	7,500	626	10,000	12,000	12,000	12,000	20.0%	Change to stall holder hire has increased costs
4211	Town Conference	400	75	400	400	400	400	0.0%	
	Eco-Exhibition								£7k in EMR for eco-exhibition
4212	Town Decoration		4,500	2,500	2,500	2,500	0	0.0%	
4217	Special Events		10,306	10,000	2,500	2,500	2,500	-75.0%	To allow for any contingency in the event of extras needed due to weather
4255	Equipment	3,000	2,084	3,000	2,000	2,000	2,000	-33.3%	
4605	Poster/Notice Boards	1,000	1,118	1,000	2,000	1,000	1,000	100.0%	Repainting of some boards on annual rotation
	<b>Expenditure</b>	<b>86,965</b>	<b>38,641</b>	<b>104,010</b>	<b>110,258</b>	<b>98,301</b>	<b>111,108</b>	6.0%	
	<b>Net Expenditure</b>	<b>84,765</b>	<b>34,080</b>	<b>101,610</b>	<b>102,358</b>	<b>95,401</b>	<b>108,208</b>	0.7%	
	<b>C &amp; E Expenditure</b>	<b>86,965</b>	<b>38,641</b>	<b>104,010</b>	<b>110,258</b>	<b>98,301</b>	<b>111,108</b>	6.0%	
	<b>C &amp; E Income</b>	<b>(2,200)</b>	<b>(4,561)</b>	<b>(2,400)</b>	<b>(7,900)</b>	<b>(2,900)</b>	<b>(2,900)</b>	229.2%	
	<b>C &amp; E Expenditure Over Income</b>	<b>84,765</b>	<b>34,080</b>	<b>101,610</b>	<b>102,358</b>	<b>95,401</b>	<b>108,208</b>	0.7%	



Personnel Committee 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
<b>106</b>	<b>Central Support- Personnel</b>								
4000	Salaries	429,500	273,924	562,500	605,000	617,100	629,442	7.6%	£1965 employee increase for 23/24 + 3% inflation increase for 24/25. Includes additional overtime for additional events
4001	Employer NI Contributions	40,000	23,323	47,500	55,000	56,100	57,222	15.8%	
4002	Employers Superannuation	87,000	41,969	117,000	120,000	122,400	124,848	2.6%	20.10% LGPS contribution rate from 01.04.23. If all employees joined the scheme
4003	Contracted/Temp Staff	10,000	0	15,000	5,000	5,000	5,000	-66.7%	Contingency for cover.
4005	Travel & Subsistence	500	146	250	250	250	250	0.0%	
4006	Recruitment	3,100	355	1,500	1,500	1,500	1,500	0.0%	
4007	Office Staff Training	5,000	1,058	3,000	3,000	3,000	3,000	0.0%	new staff
4009	H&S/PPE	6,000	2,072	4,000	4,000	4,120	4,244	0.0%	BSC Membership £405
4010	HR Support	2,500	1,200	2,700	2,700	2,781	2,864	0.0%	£200 per month
4018	Occupational Health	3,000	0	2,000	2,000	2,000	2,000	0.0%	
4026	Uniform	3,000	1,506	3,075	3,000	3,075	3,152	-2.4%	
4111	Outdoor Staff Training	8,500	4,741	6,000	10,000	5,000	5,000	66.7%	Backlog of new training for new staff and refreshers
4659	Community Warden	100	0	100	0	0	0	-100.0%	
	<b>Expenditure</b>	<b>598,100</b>	<b>350,294</b>	<b>764,625</b>	<b>811,450</b>	<b>822,326</b>	<b>838,522</b>	<b>6.1%</b>	

Environment 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
<b>801</b>	<b>Highway Facilities</b>								
4115	Street furniture maintenance	2,000	750	2,100	2,205	2,315	2,431	5.0%	
4601	Street Lighting	45,000	-7,081	55,000	30,000	55,000	55,000	-45.5%	ESCC c£21,000 + renewals. £25k CIL money 24/25
4602	Litter Bins	1,100	0	0	0	1,100	1,100	#DIV/0!	Used EMR's in 23/24 and 24/25
4603	Seats	2,000	0	0	0	2,000	2,000	#DIV/0!	Used EMR's in 23/24 and 24/25
4604	Bus Shelters	2,000	0	2,100	2,205	2,315	2,431	5.0%	For repairs (not new)
4607	Dog Litter Collection	7,957	1,885	8,355	8,000	8,400	8,820	-4.2%	Currently £1,885 per quarter. Budget allows up to 5% increase
4651	Planting	6,500	517	11,025	11,576	12,155	12,763	5.0%	£8476 for two years.
4652	CCTV	8,500	1,290	9,000	4,000	5,000	5,000	-55.6%	£11k for cameras, £2700 maintenance + electricity. £11k CIL money 24/25
4654	Environmental Improvements	5,000	0	1,500	0	1,500	1,500	-100.0%	Use EMR's in 24/25
4661	NWCT/Dial-a-ride	3,966	1,986	4,178	4,200	4,410	4,631	0.5%	Increased for 23/24 to £3972 - £993 per quarter - 5% increase budgeted
	<b>Expenditure</b>	<b>84,022</b>	<b>-653</b>	<b>93,258</b>	<b>62,186</b>	<b>94,196</b>	<b>95,675</b>	<b>-33.3%</b>	
<b>802</b>	<b>Environmental Projects</b>								
4116	Tree Works	8,000	2,660	6,000	7,000	8,000	8,000	16.7%	
4255	Equipment	1,750	84	1,500	1,500	1,500	1,500	0.0%	Phone £22
4402	The Ghyll	5,610	50	4,750	4,000	4,000	4,000	-15.8%	Fencing/ surveying
4475	Country Park	5,000	144	5,000	4,000	4,000	4,000	-20.0%	Fencing/ pond work/ surveying
4656	Bluebell Wood	2,400	25	2,000	2,000	2,000	2,000	0.0%	Two new benches
4962	Pocket Park Nature Reserve	4,252	2,233	4,000	3,000	3,000	3,000	-25.0%	Kissing gate at entrance
	<b>Expenditure</b>	<b>27,012</b>	<b>5,196</b>	<b>23,250</b>	<b>21,500</b>	<b>22,500</b>	<b>22,500</b>	<b>-7.5%</b>	
	<b>ENVIRONMENT Expenditure</b>	<b>111,034</b>	<b>4,543</b>	<b>116,508</b>	<b>83,686</b>	<b>116,696</b>	<b>118,175</b>	<b>-28.2%</b>	

<u>Nominal Code</u>	<u>Cost Centre</u>	<u>Earmarked Reserves</u>	<u>Opening Balance</u>	<u>In</u>	<u>Out</u>	<u>Balance as at</u>	<u>Committed</u>	<u>Projected</u>	
			<u>01/04/2023</u>			<u>30/11/2023</u>			
<b>314</b>		<b><u>Finance &amp; General Purposes</u></b>							
9009	901	Election Reserve	33,509		8,348	25,161		25,161	VAT Audit
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	
<b>314</b>		<b>F &amp; GP Total</b>	<b>56,824</b>	<b>0</b>	<b>14,018</b>	<b>42,806</b>	<b>1,200</b>	<b>41,606</b>	
<b>315</b>		<b><u>Sports &amp; Recreation</u></b>							
9026	902	Wolfe Community Building	60,273		31,062	29,211	26,031	3,180	Drying room and Chemical toilets / Design £2500 and QS £5000 / Compensation Two pitches to silver standard at £5000 per pitch - res 9659 + Tractor Hire res 9660  Tractor Hire  Balance to go towards Wolfe Pavilion project
9042	902	Goldsmiths band banding/Pitch Maintenance (all p	9,184			9,184	5,000	4,184	
9049	902	Capital Purchases	40,000		33,449	6,551	2,150	4,401	
9052	902	Goldsmiths	2,533			2,533		2,533	
9057	902	Fields in Trust land / MOD pitch	540			540		540	
9064	902	Buildings Maintenance	2,138			2,138		2,138	
9067	902	Workshop / Yard	9,000		1,883	7,117		7,117	
9068	902	Grounds Maintenance	3,450		1,928	1,522		1,522	
<b>315</b>		<b>S &amp; R Total</b>	<b>127,118</b>	<b>0</b>	<b>68,322</b>	<b>58,796</b>	<b>33,181</b>	<b>25,615</b>	
<b>316</b>		<b><u>Environment</u></b>							
9014	903	The Ghyll	150			150	150	0	To go towards budget 23/24  Country Park Bridge  Signs and Bins To go towards budget 23/24 To go towards budget 23/24 Clives PO's from 22/23  To go towards budget 23/24  To go towards budget 24/25 Dipping platform + £2000 Sussex To go towards budget 24/25
9015	903	Equipment	1,050			1,050		1,050	
9016	903	Natural Habitat	16,076		16,076	0		0	
9017	903	Street Furniture	1,365			1,365		1,365	
9018	903	Environmental Improvements	8,970		8,905	65		65	
9019	903	Bluebell wood	600			600	600	0	
9020	903	Planting	777			777	777	0	
9021	903	Tree Works	14,297		8,897	5,400	5,400	0	
9023	903	Street Lighting	4,890			4,890		4,890	
9024	903	Country Park	1,100			1,100	1,100	0	
9034/5	903	Litter Bins and Seats	6,680		1,474	5,206		5,206	
9058	903	Future Environmental Projects	13,400			13,400	2,500	10,900	
<b>316</b>		<b>Environment Total</b>	<b>69,355</b>	<b>0</b>	<b>35,352</b>	<b>34,003</b>	<b>10,527</b>	<b>23,476</b>	
<b>317</b>		<b><u>Communications &amp; Events</u></b>							
9039	906	Christmas Lights	2,489		510	1,979		1,979	To go towards 23/24 budget under Eco-Hub
9040	906	Website	11,196			11,196		11,196	
9043	906	Eco-Exhibition	7,000			7,000		7,000	
<b>317</b>		<b>C &amp; E Total</b>	<b>20,685</b>	<b>0</b>	<b>510</b>	<b>20,175</b>	<b>0</b>	<b>20,175</b>	
<b>318</b>		<b><u>Allotments &amp; Cemeteries</u></b>							
9047	904	Allotments	10,651		828	9,823		9,823	



	9046	904	Summersales	222,011		111,392	110,619	110,993	-374	Res 9887 - CDS + Res 9888 Quantity Surveyor. Res 10004 Mapping of cemetery
	9053	904	Facilities Management	2,100			2,100		2,100	
	9055	904	Health & Safety	2,020			2,020		2,020	
	9056	904	Chapel	901			901	901	0	
	318		A & C Total	237,683	0	112,220	125,463	111,894	13,569	Chapel Doors - balance to come from 4502/601
	319		<b>Restricted - Section 106</b>							
	9059	900	Southdown Warehousing - Bike Project	21,185		21,185	0	0	0	Bike Track Project
	9060	900	Wolfe Play Equipment Maintenance	14,631		14,631	0	0	0	Wolfe Wall / Bark Chip
	319		<b>s.106 Total</b>	35,816	0	35,816	0	0	0	
	321		<b>Personnel</b>							
	9074	907	Temporary Staff	1,576			1,576		1,576	
	321		<b>Personnel Total</b>	1,576	0	0	1,576	0	1,576	
	323		<b>Pine Grove FC/F&amp;GP</b>							
	9010	901	Pine Grove	16,048		4,063	11,985		11,985	JJ Brickworks - Res 10336
	9071	901	Pine Grove Building Maintenance	99,818		34,730	65,088	6,090	58,998	
	323		<b>Pine Grove Total</b>	115,866	0	38,793	77,073	6,090	70,983	
	390-394		<b>CIL - Full Council</b>							
391	9072	908	Community Infrastructure Levy (CIL) 19/20	184,735		3,300	181,435	181,435	0	£150000 Contemplation Building + £14000 agreed for street lighting 06.09.22, £100k JB Playpark, £120k Eridge Field, £20k Wolfe Pavilion, £25k Street Lighting
392	9072	908	Community Infrastructure Levy (CIL) 20/21	72,041			72,041	72,041	0	
393	9072	908	Community Infrastructure Levy (CIL) 21/22	14,167			14,167	14,167	0	
394	9072	908	Community Infrastructure Levy (CIL) 22/23	283,232			283,232	282,357	875	
390	9072	908	Community Infrastructure Levy (CIL) 23/24		693,299		693,299	276,000	417,299	
	390-394		<b>CIL Total</b>	554,175	693,299	3,300	1,244,174	826,000	418,174	
			<b>Earmarked Reserves Total</b>	1,219,098	693,299	308,331	1,604,066	988,892	615,174	

# Finance & General Purposes Draft Budget

## Significant changes to Budgets 2024/25

Code	Budget	Approved Budget 2023/24	Proposed Budget 2024/25	Change >10%	Change >£1,000	Reason for change
<b>101</b>	<b>Corporate Management</b>					
4057	Audit Fees	2,750	3,100	12.7%	350	Increase to external audit fees
<b>102</b>	<b>Democratic Representation</b>					
4119	Members Allowances	24,000	25,777	7.4%	1,777	Increase to members allowances
<b>105</b>	<b>Central Support-Admin Costs</b>					
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
<b>109</b>	<b>Other Operating I &amp; E</b>					
1190	Interest Received	(4,000)	(15,000)	275.0%	-11,000	Interest rate rising
<b>113</b>	<b>Pine Grove - Revenue Costs</b>					
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
<b>115</b>	<b>Other services to the public</b>					
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

# Allotment & Cemetery Draft Budget

## Significant changes to Budgets 2024/25

Code	Budget	Approved Budget 2023/24	Proposed Budget 2024/25	Change >10%	Change >£1,000	Reason for change
<b>410</b>	<b>Allotments</b>					
1001	Income - Allotments	(11,000)	(13,000)	18.2%	-2,000	Increase to hire charges and increase to tenants
4015	IT Support	315	400	27.0%	85	Software £150 (allotments inspection) + £172 + £75 (RBS)pa
4270	Tree Works		2,000	#DIV/0!	2,000	New Code
4409	Plimer Cabin	750	3,000	300.0%	2,250	New kitchen
	Allotment Competition		200	#DIV/0!	200	New Code
4807	Water & Sewage	3,500	2,500	-28.6%	-1,000	Based on actual usage and payment for Owlsbury
<b>601</b>	<b>Cemetery</b>					
1003	Income - Grave Spaces	(40,035)	(44,000)	9.9%	-3,965	Increased rates
1004	Income - Cemetery Misc.	(8,490)	(9,000)	6.0%	-510	Increased rates
4015	IT Support	315	750	138.1%	435	Additional license for Summersales
4270	Tree Works		2,000	#DIV/0!	2,000	New Code
	Summersales Buildings Maintenance	0	5,000		5,000	New building with costs
4502	Chapel	11,000	15,000	36.4%	4,000	Repointing needed - quoted at £13500
4510	Summersales Grounds Maintenance	500	10,000	1900.0%	9,500	In operation
4805	Electricity	750	1,500	100.0%	750	To include Summersales
<b>390</b>	<b>Capital Projects - A&amp;C</b>					
4920	Summersales	31,500	10,000	-68.3%	-21,500	Ongoing costs included in codes above



Sport & Recreation Draft Budget

Significant changes to Budgets 2024/25

Code	Budget	Approved Budget 2023/24	Proposed Budget 2024/25	Change >10%	Change >£1,000	Reason for change
<b>301</b>	<b>Grounds Maintenance</b>					
1050	Income	-500	10,666	-2233.2%	11,166	Grant award from Football Federation
4009	Health and Safety	3,000	2,000	-33.3%	-1,000	Reduce as expenditure is lower than expected
4020	Telephone	3,000	3,600	20.0%	600	Additional expenditure - 3 x Grounds Radios £546.12
4039	Capital Purchases	30,000	25,000	-16.7%	-5,000	To build EMR for potential to purchase additional tractor/ build EMR for any vehicle replacements.
4177	Contingency	5,000	4,000	-20.0%	-1,000	Not been needed
	Vehicle Hire	0	5,000	#DIV/0!	5,000	Tractor Hire
4253	Vehicle Maintenance	6,000	9,500	58.3%	3,500	Expected repairs to tyres in particular
4254	Fuel and Oils	12,000	9,000	-25.0%	-3,000	Expenditure lower than predicted
4270	Tree Work	8,000	10,000	25.0%	2,000	External tree surveys could lead to additional works
4280	Football Pitches	5,000	15,666	213.3%	10,666	Football Federation money for silver standard pitches
4308	Play / Sports Areas Capital Spend	20,000	12,000	-40.0%	-8,000	
4309	Workshops/yard/chemical store	5,000	8,000	60.0%	3,000	Increase to cover rise in cleaning costs due to larger staff area and alarm wifi costs.
<b>310</b>	<b>Whitehill Centre</b>					
4250	Building Maintenance	15,000	13,000	-13.3%	-2,000	Upgrade lighting to LED and Main hall floor refurbish (Toilet replacement 2025/26)
4335	Security Fire & Alarms	2,100	5,000	138.1%	2,900	Upgrade to fire alarm system
4807	Water and sewerage	250	300	20.0%	50	Based on actual costs
<b>311</b>	<b>Wolfe Recreation Ground</b>					
1008	Income - Kiosk	(417)	-	-100.0%	417	Not available until rebuild
1110	Income - Pavilion	(3,000)	0	-100.0%	3,000	Out of use
1111	Income - Cottage	(11,940)	0	-100.0%	11,940	Selling
4020	Telephone, Postage	684	807	18.0%	123	
4303	Pavilion / Bar / Changing	2,000	1,500	-25.0%	-500	Ticking over costs
4307	Cottage	5,000	500	-90.0%	-4,500	Selling
4308	Play/Sports Areas	5,000	6,000	20.0%	1,000	Increase to costs of annual woodchip and sand top up
4652	CCTV	250	500	100.0%	250	Service contract set up
4912	Wolfe Toilet	1,000	3,000	200.0%	2,000	New Toilet door required as rusted.
<b>312</b>	<b>Goldsmiths Recreation Ground</b>					
1002	Income - Recreation Grounds	(5,000)	(6,000)	20.0%	-1,000	Rotherfield Football Club
1008	Income - Kiosk	(2,500)	(6,000)	140.0%	-3,500	Rent and utility costs
4041	Grounds Maintenance	4,400	20,000	354.5%	15,600	Drainage pipe from eridge field
4321	Petanque Club & Car park	250	2,000	700.0%	1,750	Pot hole repairs and additional line marking in petanque car park
4323	Changing Rooms	25,000	20,000	-20.0%	-5,000	
4326	Kiosk & Toilets	10,000	8,000	-20.0%	-2,000	
<b>313</b>	<b>Alderbrook Playing Fields</b>					
<b>314</b>	<b>Jarvis Brook Recreational Ground</b>					
<b>315</b>	<b>Limekiln Recreation Ground</b>					
4041	Grounds Maintenance	1,750	10,000	471.4%	8,250	Replacement of roadside chainlink fencing (Council responsibility)
<b>390</b>	<b>Capital Projects - SRC</b>					

**Sport & Recreation Draft Budget**

4113	Wolfe Pavilion	20,000			-	-100.0%	-20,000		Application for CIL funds to reduce budget
401	Silver Jubilee Recreation Ground								
4308	Play Area	2,000			3,000	50.0%	1,000		Sign replacement, bench replacement
402	Other Areas and Open Spaces								
1002	Income - MOD	260			800	207.7%	540		Based on current figures
4408	Chapel Green	300			500	66.7%	200		
4805	Electricity	1,200			300	-75.0%	-900		Based on current figures
403	Adams Fields								
4308	Play/Sports Areas	3,000			5,000	66.7%	2,000		Playground repairs and maintenance



## Communication & Events Draft Budget

### Significant changes to Budgets 2024/25

Code	Budget	Approved Budget 2023/24	Proposed Budget 2024/25	Change >10%	Change >£1,000	Reason for change
1012	Summer Fair / Festival	(500)	(3,500)	600.0%	-3,000	Based on this years Summer fair income
4020	Telephone	-	500	#DIV/0!	500	Mobile phone cost
4021	Stationery (paper & ink)	441	1,000	126.8%	559	Ink costs around £600 and paper on top
4102	Hospitality/Civic Functions	650	500	-23.1%	-150	No water cooler
4104	Public Entertainment	2,000	3,000	50.0%	1,000	Increase to costs as events bigger
4109	Website	6,000	2,500	-58.3%	-3,500	Funds earmarked for website
4201	Christmas Lights	18,000	16,000	-11.1%	-2,000	New 3 year deal and use EMR 24/25
4203	Summer Fair / Festival	15,000	28,000	86.7%	13,000	Mini Crowfest
4205	Boundary Walk	1,000	250	-75.0%	-750	
4207	Sussex Day / Jubilee	250	2,500	900.0%	2,250	Increase to stall holder hire
4210	Christmas Fair	10,000	12,000	20.0%	2,000	Costs have historically been lower due to filming
4217	Special Events	10,000	2,500	-75.0%	-7,500	To allow for any contingency in the event of extras needed due to weather conditions
4255	Equipment	3,000	2,000	-33.3%	-1,000	
4605	Poster/Notice Boards	1,000	2,000	100.0%	1,000	Repainting of some boards on annual rotation

Personnel Committee Draft Budget

Significant changes to Budgets 2024/25

Code	Budget	Approved Budget 2023/24	Proposed Budget 2024/25	Change >10%	Change >£1,000	Reason for change
4000	Salaries	562,500	605,000	7.6%	42,500	Full compliment of staff
4001	Employer NI Contributions	47,500	55,000	15.8%	7,500	Budget 22/23 too high
4002	Employers Superannuation	117,000	120,000	2.6%	3,000	Slight drop in percentage contribution rate
4003	Contracted/Temp Staff	15,000	5,000	-66.7%	-10,000	Community Warden costs not applicable to 24/25
4111	Outdoor Staff Training	6,000	10,000	66.7%	4,000	Backlog of new training for new staff and refreshers

Environment Draft Budget

Significant changes to Budgets 2024/25

Code	Budget	Approved Budget 2023/24	Proposed Budget 2024/25	Change >10%	Change >£1,000	Reason for change
<b>801</b>	<b>Highway Facilities</b>					
4601	Street Lighting	55,000	30,000	-45.5%	-25,000	£25k CIL funds for repairs and renewals
4652	CCTV	9,000	4,000	-55.6%	-5,000	£11k for cameras from CIL, £2700 maintenance + electricity
4654	Environmental Improvements	1,500	0	-100.0%	-1,500	Use EMR's in 24/25
<b>802</b>	<b>Environmental Projects</b>					
4116	Tree Works	6,000	7,000	16.7%	1,000	
4402	The Ghyll	4,750	4,000	-15.8%	-750	
4475	Country Park	5,000	4,000	-20.0%	-1,000	
4962	Pocket Park Nature Reserve	4,000	3,000	-25.0%	-1,000	