

# Edenbridge Town Council

Town Clerk: Caroline Leet

Finance and Governance | 22 May 2023 | Full Agenda (Excludes Confidential Items) | v:1

**To Councillors: A Baker, S Compton, M Gemmell Smith, A Layland, S McGregor, S Sumner**  
(Vice-Chairman).

A Finance and Governance Committee Meeting will be held at 7:30 pm on 22 May 2023 in Rickards Hall.

Members of the public are welcome to observe this meeting

Lorraine Ganney RFO  
17 May 2023

## Agenda

|          |  |          |
|----------|--|----------|
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|                 |      |  |    |
|-----------------|------|--|----|
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# Meeting Papers & Report

## 1 **Election**

### 1.1 **Election of Chairman of the Finance and Governance Committee for the ensuing year**


### 1.2 **Election of Vice Chairman of the Finance and Governance Committee**

## 2 **Apologies for Absence**

## 3 **Declaration of Interests or Predetermination**

The disclosure must include the nature of the interest. If an interest becomes apparent to a member during the course of a meeting that has not been disclosed under this item, the member must immediately disclose it.

## 4 **To Confirm the Minutes of The Finance Committee Held on 27 March 2023**

 Finance and Governance | 27 March 2023 v.1 - Minutes (Pages PRE-121/-)

## 5 **Matters Arising from The Minutes for Report and Not Covered Elsewhere (for Information Only)**

Responsible Finance Officer's Report to Committee  
May 2023  
Information

Alongside Year End and Audit, I have attended a 3 day first aid course, completed in April, attended Dementia Training, clearing the server files ready for the migration to Microsoft 365 and arranging the clear out of Rickards and the Office for the infestation treatments.

I have been completing the end of year and the Annual Governance and Accountability Return (AGAR), which has been successfully completed and signed by the Internal Auditor (IA) who has confirmed that the financial management and internal controls are in good order.

Bank accounts: The full Council (May meeting) has confirmed the signatories and changes will be made over the next month or so. I would also like to suggest that the Chairman or Vice chairman of finance is also a signatory; this would need full Council approval.

## 6 **Actuals 2022/23 Year End**

### 6.1 **To receive the Consolidated Balance Sheet report and to note the end-year cash balances**

The Balance sheet was reviewed by the Internal Auditor for submission for the AGAR (Annual Governance & Accountability Return). The carried forward net asset cash balances £982,018

### 6.2 **To review the Financial Income and Expenditure (I&E) budget comparisons report**

The end-of-year actuals can be seen with the Financial Income and Expenditure budget comparisons report - Below is a summary of the I & E budget result excluding the CIL

#### **Summary of Budget Comparison 2022-23**


|                              | Budgeted          | Actual year-end   |                |                                 |
|------------------------------|-------------------|-------------------|----------------|---------------------------------|
| <b>Total Expenditure</b>     | £719,365.00       | £668,119.90       |                |                                 |
| <b>Total Income</b>          | £729,582.00       | £758,797.52       |                |                                 |
| <b>Surplus/Deficit</b>       | <b>£10,217.00</b> | <b>£90,677.62</b> | <b>£68,435</b> | /Movement to Earmarked Reserves |
| <b>Actual total movement</b> |                   | £22,242.62        |                | <b>in to General Reserves</b>   |

**Do Members confirm the end-of-year actuals?**

7 **Annual Governance and Accountability Return (AGAR) 2022/23**

Full end of year finances, including the consolidated balance sheet, cash book, and budget comparisons for year end 31 March 2023 were presented to full Council meeting 15 May.

7.1 **To note: The AGAR for the financial year up to 31 March 2023 was completed, approved by full Council (15 May) to be submitted to the external audit**

 Annex 1: AGAR 2023

7.2 **To note: The Notice of Public Rights and Publication of the unaudited Annual Return inspection period is 5 June to 16 July 2023 (this included the first 10 working days of July).**


8 **Financial Statement and Analysis of Receipts and Payments (financial Report Pack)**

(NB due to year end not all of the below have been transferred on to the Edge reporting system)

8.1 **To ratify the expenditure up to 30 April 2023**  
**Do Members ratify the above report?**

 Annex 2: Paid Expenditure Transactions

8.2 **To approve the list of expenditure for payment**  
**Do Members approve the above payment?**

 Annex 3: Expenditure Transactions Approval

8.3 **To review Expenditure over £500 up to 30 April 2023**

 Annex 4: Paid Expenditure over £500

8.4 **To receive the income up to 30 April 2023**

No report

8.5 **To review the Financial I&E Budget Comparisons report up to the 30 April 2023**

No report

📎 Annex 5: Reserves Forecast

📎 Annex 6: Financial Budget Comparison

8.6 **To Review the I&E Accounts up to the 30 April 2023**

No report

8.7 **To receive and confirm the Consolidated Balance Sheet up to 30 April 2023**

No report

📎 Annex 7: Consolidated Balance Sheet

8.8 **To receive the Financial Summary Cashbook to 30 June 2023**

📎 Annex 8: Financial Summary - Cashbook

8.9 **To confirm the Bank Reconciliation statements and Procurement Card for April, and May  
Do Members confirm and accept the above reports?**

📎 Annex 9: Bank Reconciliation

📎 Annex 10: Bank and Investment Accounts

📎 Annex 11: Barclaycard Spend

8.10 **To approve and accept the transfers into, out of and between bank accounts  
Do Members approve and accept the attached report?**

📎 Annex 12: Bank Transfers

8.11 **To note and advise on invoices outstanding over 3 months**

Nothing over 3 months to report.

9 **Other Finance Business**

9.1 **To ratify the renewal of the Vehicle insurance with NFU Mutual**

Approved Council (May Meeting)

**Do Members ratify the NFU Mutual renewal and the expenditure of £2043.64, an increase of £118.59?**

📎 Annex 13: Vehicle Insurance

9.2 **To note: the Council's Insurance policy renewal**

The renewal is due July 2023. Based on last year's premium and adjustments for revaluations and additional assets, the premium has been estimated at £16,621.54 (confirmation will be received early July). Last year, the Council accepted a 3-year long term agreement. Council insurance details and levels are published on website.

🔗 <https://www.edenbridgetowncouncil.gov.uk/policies/insurances/>

10 **Governance**

10.1 **To receive the Internal Auditors Report April 2023**

The Internal Auditor carried out a comprehensive review of the Council's accounting records and end-of-year 31 March 2023. The Council management and internal controls were all found to be in good order. The full report can be found on the website here.

 Annex 14: Internal Audit Report

10.2 **To Note: Internal Audit Group – confirmed Council (May Meeting)**

Appointed at Council, appointees are:

- Michael Gemmell
- Smith Alan Layland
- Stephen Sumner
- Bob Todd

10.3 **To Note: Personnel Committee membership – appointed at Council (May Meeting)**

As this is a new Council and there is an upcoming meeting, the members were appointed by Council, the appointees are

- Angela Baker
- Michael Gemmell Smith
- Alan Layland
- Margot McArthur
- Stuart McGregor
- Bob Todd (Position held by the Chairman of the Councillor)
- *Vacancy*

11 **Finance Correspondence**

None

12 **Date of Next Meeting - 09 October 2023**

## Annual Governance and Accountability Return 2022/23 Form 3

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

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

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

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

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

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

### Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Annual Internal Audit Report 2022/23

### EDENBRIDGE TOWN COUNCIL

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

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

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

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

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

Date(s) internal audit undertaken

11/05/2023

Name of person who carried out the internal audit

Keith Robertson

Signature of person who carried out the internal audit



Date

12/05/2023

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

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

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Edenbridge Town Council

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

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

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

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

and recorded as minute reference:

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

Chairman

Clerk

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

**Section 2 – Accounting Statements 2022/23 for**

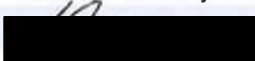
**Edenbridge Town Council**

|   | Year ending        |                    | Notes and guidance  |
|---|--------------------|--------------------|---|
|   | 31 March 2022<br>£ | 31 March 2023<br>£ |   |
| 1. Balances brought forward                                 | 1,041,590          | 1,165,723          | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.  |
| 2. (+) Precept or Rates and Levies                          | 582,722            | 656,364            | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.   |
| 3. (+) Total other receipts                                 | 142,504            | 172,096            | Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.   |
| 4. (-) Staff costs  | 354,094            | 400,331            | Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. |
| 5. (-) Loan interest/capital repayments                     | 0                  | 0                  | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).  |
| 6. (-) All other payments                                   | 246,999            | 611,834            | Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).   |
| 7. (=) Balances carried forward                             | 1,165,723          | 982,018            | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).   |
| 8. Total value of cash and short term investments           | 1,169,128          | 968,434            | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>  |
| 9. Total fixed assets plus long term investments and assets | 4,085,958          | 4,296,022          | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.  |
| 10. Total borrowings  | 0                  | 0                  | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).  |


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

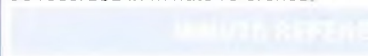

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners'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

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

  
 Date 15/5/2023

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

  
 as recorded in minute reference:

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


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

In respect of

Edenbridge Town Council

#### 1 Respective responsibilities of the auditor and the authority

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

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

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

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

#### 2 External auditor’s limited assurance opinion 2022/23

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

#### 3 External auditor certificate 2022/23

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

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE POSITION

Date

DATE

# Paid Expenditure Transactions

Start of year 01/04/23

paid between 01/04/23 and 18/05/23

| Payment Reference  | Paid date | Tn no   | Order no | Gross   | Vat     | Net     | Cttee | Details  | Heading   |
|--------------------|-----------|---------|----------|---------|---------|---------|-------|--|---|
| BACS230427J<br>EW  | 01/05/23  | 43756   |          | £11.16  | £1.86   | £9.30   | OS    | Jewson   | Rubble Sacks 3050/4                                     |
| BACS230427S<br>&N  | 01/05/23  | 43757   |          | £81.65  | £0.00   | £81.65  | OS    | S&N Machinery                                    | Repair of Tractor 3040/2                                |
| BACS230427E<br>M   | 01/05/23  | 43758   |          | £182.25 | £0.00   | £182.25 | CS    | The Edenbridge Magazine                          | May/June Issue, Town Letter 2040/4                      |
| BACS230427S<br>LCC | 01/05/23  | 43759   |          | £354.00 | £0.00   | £354.00 | CS    | Society Of Local Council Clerks                  | Membership Fee 2070/7                                   |
| BACS230427<br>DB   | 01/05/23  | 43760   |          | £32.67  | £0.00   | £32.67  | CS    | ZX Debbie Bond                                   | Travel for Planning Conference 2005/5                   |
|                    |           | 43763/1 |          | £60.00  | £10.00  | £50.00  | OS    | Sevenoaks District Council                       | Thursday Market Mesh Banner 3011/2                      |
|                    |           | 43763/2 |          | £60.00  | £10.00  | £50.00  | CS    | Sevenoaks District Council                       | Annual Town Meeting Banner 2070/6                       |
|                    |           | 43763/3 |          | £28.80  | £4.80   | £24.00  | CNCL  | Sevenoaks District Council                       | Town Station Poster 1020                                |
| BACS230427S<br>DC  | 01/05/23  | 43763   |          | £148.80 | £24.80  | £124.00 |       | Sevenoaks District Council                       | Banner and Posters 3011/2                               |
| BACS230427J<br>EW  | 01/05/23  | 43764   |          | £27.19  | £4.53   | £22.66  | OS    | Jewson   | Washers and Concrete Post repair 3050/15                |
| BACS230427J<br>EW  | 01/05/23  | 43765   |          | £41.99  | £7.00   | £34.99  | OS    | Jewson   | Safety Boots 3016/3                                     |
| BACS230427<br>DG   | 01/05/23  | 43778   |          | £40.00  | £0.00   | £40.00  | CS    | D Goodwin  | Window Cleaning 2020/1                                  |
| BACS230427I<br>CCM | 01/05/23  | 43779   |          | £95.00  | £0.00   | £95.00  | OS    | Institute Of Cemetery And Crematorium Management | Annual Membership 3065/3                                |
| BACS230427<br>WN   | 01/05/23  | 43780   |          | £788.40 | £131.40 | £657.00 | CS    | WorkNest Ltd                                     | E- Learning Package 2005/4                              |
| BACS230427S<br>DC  | 01/05/23  | 43781   |          | £750.00 | £0.00   | £750.00 | CS    | Sevenoaks District Council                       | 50 x Garden Waste Bags 2085                             |
| BACS230427S<br>DC  | 01/05/23  | 43782   |          | £300.00 | £0.00   | £300.00 | CS    | Sevenoaks District Council                       | 20 x Garden Waste Bags 2085                             |
| BACS230427<br>RWE  | 01/05/23  | 43783   |          | £360.00 | £60.00  | £300.00 | OS    | RWE Rural Services                               | Works completed on the Willow 3100/1                    |
| BACS230427S<br>LCC | 01/05/23  | 43784   |          | £144.00 | £24.00  | £120.00 | CS    | Society Of Local Council Clerks                  | ILCA Qualification for D Miller 2005/4                  |
| BACS230427T<br>RI  | 01/05/23  | 43785   |          | £45.01  | £7.50   | £37.51  | CS    | Trichem  | Hand towels and toilet rolls for Rickards Hall 2220/2/3 |
| BACS230427S<br>L   | 01/05/23  | 43786   |          | £72.30  | £12.05  | £60.25  | OS    | Streetlights                                     | Repalcement of Fuse, Column 18, Ceder Drive 3136        |

18/05/23 04:20 PM Vs: 8.86.01

*Edenbridge Town Council*

*Page 1*

## Paid Expenditure Transactions

Start of year 01/04/23

paid between 01/04/23 and 18/05/23

| Payment Reference  | Paid date | Tn no | Order no | Gross      | Vat       | Net       | Cttee | Details                            | Heading                                    |         |
|--------------------|-----------|-------|----------|------------|-----------|-----------|-------|------------------------------------|--|---------|
| BACS230427S<br>L   | 01/05/23  | 43787 |          | £72.30     | £12.05    | £60.25    | OS    | Streetlights                       | Replacement Fuse, Column 165, Park Avenue  | 3136    |
| BACS230427S<br>L   | 01/05/23  | 43788 |          | £4,262.35  | £710.39   | £3,551.96 | OS    | Streetlights                       | Streey Light Maintenance Contract Part 1   | 3135    |
| BACS230427<br>CAN  | 01/05/23  | 43789 |          | £108.47    | £18.08    | £90.39    | CS    | Canon (uk) Ltd                     | Printing Costs 01/01/23 to 31/03/23        | 2030/3  |
| BACS230427<br>CAN  | 01/05/23  | 43790 |          | £181.62    | £30.27    | £151.35   | CS    | Canon (uk) Ltd                     | Photocopier Rental 01/04/23 to 30/06/23    | 2030/1  |
| BACS230427J<br>EW  | 01/05/23  | 43791 |          | £45.56     | £7.59     | £37.97    | OS    | Jewson                             | Postfix and Fence Posts                    | 3050/4  |
| BACS230427<br>RWE  | 01/05/23  | 43792 |          | £234.00    | £39.00    | £195.00   | OS    | RWE Rural Services                 | Forge Croft Allotments , works carried out | 3100/1  |
| BACS230427<br>COB  | 01/05/23  | 43793 |          | £21.00     | £0.00     | £21.00    | CS    | The Cobblers Shop                  | 3 Keys for Market Yard                     | 2065    |
| BACS230427K<br>ALC | 01/05/23  | 43794 |          | £2,034.00  | £339.00   | £1,695.00 | CNCL  | Kent Association Of Local Councils | Subscription for 2023/24                   | 1080    |
| BACS230427<br>MET  | 01/05/23  | 43795 |          | £425.00    | £0.00     | £425.00   | OS    | ME Training Services               | ARC Welding Training                       | 3016/1  |
| BACS230427J<br>EW  | 01/05/23  | 43796 |          | £7.79      | £1.30     | £6.49     | OS    | Jewson                             | Teak Oil                                   | 3050/15 |
| BACS230427J<br>EW  | 01/05/23  | 43797 |          | £19.08     | £3.18     | £15.90    | OS    | Jewson                             | Screws and Washers                         | 3050/4  |
| <b>Total</b>       |           |       |          | £10,885.59 | £1,434.00 | £9,451.59 |       |                                    |  |         |

# Edenbridge Town Council

## Expenditure transactions - approval list

Start of year 01/04/23

Supplier totals will include confidential items

| No    | Payment Reference  | Gross            | Heading    | Invoice date | Details   | Invoice         |
|-------|--------------------|------------------|------------|--------------|---|-----------------|
| 43772 | BACS2305<br>11BRAD | £74.16           |            | 07/03/23     | Bradford Electrical Hardware - Assorted Items                                   | 99200           |
| 43773 | BACS2305<br>11BRAD | £716.00          |            | 31/03/23     | Bradford Electrical Hardware - Assorted Childrens Items for Garden Compartition | 100230          |
|       |                    | <b>£790.16</b>   |            |              | Bradford Electrical Hardware - Total  |                 |
| 43809 | BACS2305<br>23BS   | £13.01           | 3010/5/3/1 | 21/04/23     | Business Stream - Blossoms Park Toilets   | 2714480/2185455 |
|       |                    | <b>£13.01</b>    |            |              | Business Stream - Total   |                 |
| 43803 | BACS2305<br>23CHA  | £22.66           | 3050/4     | 19/04/23     | Champion Ltd - Hardwood Plywood   | 4449771         |
|       |                    | <b>£22.66</b>    |            |              | Champion Ltd - Total  |                 |
| 43820 | BACS2305<br>23HOS  | £8,389.20        | 1171/1     | 10/05/23     | Heart of Sevenoaks - Corenation Event   | 169             |
|       |                    | <b>£8,389.20</b> |            |              | Heart of Sevenoaks - Total  |                 |
| 43816 | BACS2305<br>23JT   | £650.00          | 1011/6     | 15/05/23     | James Turner  | 118             |
|       |                    | <b>£650.00</b>   |            |              | James Turner - Total  |                 |
| 43799 | BACS2305<br>23JEW  | £4.75            | 3050/4     | 21/04/23     | Jewson - Battens  | 0948/00150439   |
| 43800 | BACS2305<br>23JEW  | £34.02           | 3050/4     | 21/04/23     | Jewson - Yale Lock  | 0948/00150430   |
| 43801 | BACS2305<br>23JEW  | £14.75           | 3050/15    | 21/04/23     | Jewson - Jerry Can  | 0948/00150417   |
| 43802 | BACS2305<br>23JEW  | £6.47            | 3016/4     | 17/04/23     | Jewson - Socks  | 0948/00150303   |
|       |                    | <b>£59.99</b>    |            |              | Jewson - Total  |                 |
| 43774 | BACS2305<br>11KCC  | £11.52           | 2210/4     | 31/03/23     | Kent County Council Commercial Services - Tork Dispenser 2020                   | I3546822        |
| 43775 | BACS2305<br>11KCC  | £79.18           | 2210/4     | 08/02/23     | Kent County Council Commercial Services - Jumbo Toilet Rolls                    | I4085167        |
| 43776 | BACS2305<br>11KCC  | £50.98           |            | 15/03/23     | Kent County Council Commercial Services - Hand Towels and market Pens           | I4179760        |
| 43777 | BACS2305<br>11KCC  | £62.33           |            | 08/02/23     | Kent County Council Commercial Services - Toilet rolls and Post its             | I416090         |
|       |                    | <b>£204.01</b>   |            |              | Kent County Council Commercial Services - Total                                 |                 |
| 43818 | BACS2305<br>23KID  | £47.90           | 3070/5     | 01/04/23     | Kidmans - 5ltr Oil  | W162682         |
|       |                    | <b>£47.90</b>    |            |              | Kidmans - Total   |                 |

Signature \_\_\_\_\_ Signature \_\_\_\_\_  
Date \_\_\_\_\_

# Edenbridge Town Council

## Expenditure transactions - approval list

Start of year 01/04/23

Supplier totals will include confidential items

| No    | Payment Reference  | Gross            | Heading  | Invoice date | Details  | Invoice       |  |
|-------|--------------------|------------------|--|--------------|--|---------------|--|
| 43767 | BACS2305<br>11KIN  | £117.60          | 2220/2/3                                       | 31/12/22     | Kingdom Cleaning Ltd - December Cleaning for Rickards Hall   | INV-010373KCL |  |
| 43768 | BACS2305<br>11KIN  | £117.60          | 2220/2/3                                       | 31/01/23     | Kingdom Cleaning Ltd - January Cleaning for Rickards Hall  | INV-011032KCL |  |
| 43769 | BACS2305<br>11KIN  | £117.60          | 2220/2/3                                       | 28/02/23     | Kingdom Cleaning Ltd - February Cleaning for Rickards Hall   | INV-011591KCL |  |
| 43770 | BACS2305<br>11KIN  | £117.60          | 2220/2/3                                       | 31/03/23     | Kingdom Cleaning Ltd - March Cleaning for Rickards Hall  | INV-012588KCL |  |
| 43806 | BACS2305<br>23KIN  | £125.48          | 2220/2/3                                       | 30/04/23     | Kingdom Cleaning Ltd - April Cleaning of Rickards Hall   | INV-013192KCL |  |
|       |                    | <b>£595.88</b>   | Kingdom Cleaning Ltd - Total                   |              |  |               |  |
| 43812 | BACS2305<br>23NALC | £52.04           | 2005/8   | 16/05/23     | National Association of Local Councils - Empowering Young Voices in Your Community Training                  | 6688662199    |  |
| 43813 | BACS2305<br>23NALC | £52.04           | 2005/8   | 16/05/23     | National Association of Local Councils - Engaging with Local Communities Through Digital Engagement Training | 6688609579    |  |
|       |                    | <b>£104.08</b>   | National Association of Local Councils - Total |              |  |               |  |
| 43815 | BACS2305<br>23PES  | £900.00          | 1011/5   | 18/05/23     | Pest Control - Infestation Treatment for Rickards Hall   | TN22122       |  |
|       |                    | <b>£900.00</b>   | Pest Control - Total                           |              |  |               |  |
| 43771 | BACS2305<br>11REY  | £96.60           | 1020   | 21/03/23     | Relyon Transport Ltd - Transport for SDC Event in Sevenoaks  | 06241         |  |
|       |                    | <b>£96.60</b>    | Relyon Transport Ltd - Total                   |              |  |               |  |
| 43819 | BACS2305<br>23RWE  | £1,020.00        | 3100/1   | 05/05/23     | RWE Rural Services - Work in Blossoms Park   | 20053         |  |
|       |                    | <b>£1,020.00</b> | RWE Rural Services - Total                     |              |  |               |  |
| 43798 | BACS2305<br>23S&N  | £49.40           | 3070/5   | 02/05/23     | S&N Machinery - 2 Stroke Oil   | INV005303     |  |
| 43807 | BACS2305<br>23S&N  | £228.00          | 3050/15  | 04/05/23     | S&N Machinery - Redwing Turf Tyre  | INV005307     |  |
| 43811 | BACS2305<br>23S&N  | £27.02           | 3050/15  | 27/04/23     | S&N Machinery - Strimmer Cord  | INV005301     |  |
| 43817 | BACS2305<br>23S&N  | £71.08           | 3070/3   | 15/05/23     | S&N Machinery - To dismantle and rebuild Unit  | INV005310     |  |
|       |                    | <b>£375.50</b>   | S&N Machinery - Total                          |              |  |               |  |
| 43805 | BACS2305<br>23SDC  | £450.00          | 2085   | 16/05/23     | Sevenoaks District Council - Garden Waste Bags   | 2081596       |  |
| 43808 | BACS2305<br>23SDC  | £453.96          | 3030/1   | 03/05/23     | Sevenoaks District Council - Emptying Dog Bins Jan - March 2023  | 2081486       |  |

Signature \_\_\_\_\_ Signature \_\_\_\_\_  
Date \_\_\_\_\_

# Edenbridge Town Council

## Expenditure transactions - approval list

Start of year 01/04/23

Supplier totals will include confidential items

| No           | Payment Reference | Gross             | Heading                            | Invoice date | Details                  | Invoice |
|--------------|-------------------|-------------------|------------------------------------|--------------|--------------------------|---------|
|              |                   | <b>£903.96</b>    | Sevenoaks District Council - Total |              |                          |         |
| 43814        | BACS2305<br>23COB | £86.00            | 2220/4                             | 16/05/23     | The Cobblers Shop        | 16/0523 |
|              |                   | <b>£86.00</b>     | The Cobblers Shop - Total          |              |                          |         |
| 43810        | BACS2305<br>23TRI | £70.13            | 3050/11                            | 02/05/23     | Trichem - Compactor Bags | 264266+ |
|              |                   | <b>£70.13</b>     | Trichem - Total                    |              |                          |         |
| 43804        | BACS2305<br>23WIL | £2,535.00         |                                    | 28/04/23     | Wilkin Chapman LLP -     | 2600646 |
|              |                   | <b>£2,535.00</b>  | Wilkin Chapman LLP - Total         |              |                          |         |
| <b>Total</b> |                   | <b>£16,864.08</b> |                                    |              |                          |         |

Signature \_\_\_\_\_ Signature \_\_\_\_\_  
 Date \_\_\_\_\_

## Paid Expenditure over £500.00      Apr 2023 - May 2023

| Payment Reference | Paid date | Tn no | Net       | Vat     | Cttee | Details  | Heading |
|-------------------|-----------|-------|-----------|---------|-------|--|---------|
| BACS230427WN      | 01/05/23  | 43780 | £657.00   | £131.40 | CS    | WorkNest Ltd      E- Learning Package                            | 2005/4  |
| BACS230427SDC     | 01/05/23  | 43781 | £750.00   | £0.00   | CS    | Sevenoaks District Council      50 x Garden Waste Bags           | 2085    |
| BACS230427SL      | 01/05/23  | 43788 | £3,551.96 | £710.39 | OS    | Streetlights      Streey Light Maintenance Contract Part 1       | 3135    |
| BACS230427KALC    | 01/05/23  | 43794 | £1,695.00 | £339.00 | CNCL  | Kent Association Of Local Councils      Subscription for 2023/24 | 1080    |

**BASED ON THE I&E  
ACCOUNTS**

31/03/22

| <b>ETC - Reserves Forecast<br/>Ear-marked Reserves</b> | Opening             | Released          | Planned<br>Movement | Year end<br>Adjustments | Closing<br>Position |
|--|---------------------|-------------------|---------------------|-------------------------|---------------------|
| Neighbourhood Plan                                     | 15,000.00           |                   | 0.00                |                         | 15,000.00           |
| Election   | 11,500.00           |                   | 4,000.00            |                         | 15,500.00           |
| Depreciation Equipment & tools                         | 1,000.00            |                   | 0.00                |                         | 1,000.00            |
| 10/30 Year Building Plan                               | 80,117.00           |                   | 12,680.00           |                         | 92,797.00           |
| 10/30 Open Spaces Plan                                 | 225,064.00          |                   | 30,102.00           |                         | 255,166.00          |
| Cemetry  | 1,000.00            |                   | 0.00                |                         | 1,000.00            |
| Staff  | 12,000.00           | -6,000.00         |                     |                         | 6,000.00            |
| Grants (and deposits)                                  | 772.25              | -772.25           |                     | 785.39                  | 785.39              |
| Projects Carried Over                                  | 7,957.00            | -7,957.00         | 13,900.00           | 678.00                  | 14,578.00           |
| Rickards Hall Deposits                                 |                     |                   |                     | 500.00                  | 500.00              |
| Council Grant Carried over                             |                     |                   |                     | 1,290.00                | 1,290.00            |
| Lnad Asset Review                                      |                     |                   | 3,000.00            |                         | 3,000.00            |
| Community Warden                                       | 3,771.00            |                   |                     |                         | 3,771.00            |
| Tourism  |                     |                   |                     | 1,500.00                | 1,500.00            |
|  | 358,181.25          | -14,729.25        | 63,682.00           | 4,753.39                | 411,887.39          |
| General Reserve  | 250,811.88          | -73,263.65        | 29,140.88           | 80,657.89               | 287,347.00          |
| <b>I&amp;E accruals &amp; pre-payments BF</b>          |                     |                   |                     |                         |                     |
|  | 608,993.13          | -87,992.90        | 92,822.88           | 85,411.28               | 699,234.39          |
| CIL allocated  | 472,795.00          | -                 | 152,336.29          |                         | 275,165.24          |
| <b>CIL unallocated</b>                                 | 83,934.46           | -                 | 78,721.91           |                         | 7,618.45            |
|  |                     |                   |                     |                         |                     |
| <b>Reserve Totals -</b>                                | <b>1,165,722.59</b> | <b>592,996.87</b> | <b>323,881.08</b>   | <b>85,411.28</b>        | <b>982,018.08</b>   |

|                              |            |
|------------------------------|------------|
| Released + Planned +year End | -          |
| Opening less Closing         | 183,704.51 |

**into general reserves 36,535.12**

|                                |                  |
|--------------------------------|------------------|
| Under spend on Budget          | <b>22,242.22</b> |
| Creditors and debtors          | 2247.09          |
| Adjustment from General to CIL | -1539.15         |
| Vat Reclaimable                | 11337.37         |
| Debtors                        | 4756.56          |
| Payment in advance             | 1551.1           |
| Creditors                      | -3134.64         |
| Receipts in advance            | -925.43          |
|                                | <b>36,535.12</b> |

## Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

|                          |                               | Previous<br>Year's Net | 2022/23     | Actual Net  | Balance    | 2023/24     |
|--------------------------|-------------------------------|------------------------|-------------|-------------|------------|-------------|
| <b>INCOME</b>            |                               |                        |             |             |            |             |
| <b>Council</b>           |                               |                        |             |             |            |             |
| 100                      | C Precept                     | £52,725.75             | £68,606.00  | £68,606.00  | £0.00      | £64,700.00  |
| 115                      | C Grants                      | £0.00                  | £0.00       | £5,134.00   | £5,134.00  | £0.00       |
| 135                      | C Neighbourhood Planning      | £0.00                  | £0.00       | £0.00       | £0.00      | £0.00       |
| 160                      | C Covid 19                    | £11,712.00             | £0.00       | £0.00       | £0.00      | £0.00       |
| 170                      | C Events                      | £4,250.00              | £0.00       | £0.00       | £0.00      | £0.00       |
| 199                      | Suspense                      | £0.00                  | £0.00       | £0.00       | £0.00      | £0.00       |
| <b>Total Council</b>     |                               | £68,687.75             | £68,606.00  | £73,740.00  | £5,134.00  | £64,700.00  |
| <b>Open Spaces</b>       |                               |                        |             |             |            |             |
| 300                      | OS Allocation from Precept    | £298,890.90            | £333,626.00 | £333,626.00 | £0.00      | £351,498.00 |
| 305                      | OS Cemetery Fees              | £16,491.75             | £15,000.00  | £15,262.55  | £262.55    | £16,500.00  |
| 310                      | OS Rents                      | £11,916.83             | £10,810.00  | £11,390.80  | £580.80    | £11,000.00  |
| 311                      | OS Market Rents               | £7,722.45              | £6,000.00   | £8,341.92   | £2,341.92  | £8,000.00   |
| 315                      | OS Maintenance Services       | £4,675.08              | £5,224.00   | £5,822.31   | £598.31    | £7,000.00   |
| 320                      | OS Solar Panels               | £1,908.37              | £1,000.00   | £0.00       | £-1,000.00 | £1,500.00   |
| 325                      | OS Sundry Receipts            | £2,278.30              | £70.00      | £1,283.27   | £1,213.27  | £150.00     |
| <b>Total Open Spaces</b> |                               | £343,883.68            | £371,730.00 | £375,726.85 | £3,996.85  | £395,648.00 |
| <b>Central Services</b>  |                               |                        |             |             |            |             |
| 200                      | CS Allocation from Precept    | £221,666.20            | £244,509.00 | £244,509.00 | £0.00      | £274,890.00 |
| 205                      | XXXX CS Barclays CIL Interest | £0.00                  | £0.00       | £0.00       | £0.00      | £0.00       |
| 220                      | CS Sundry Receipts            | £0.00                  | £234.00     | £5,594.63   | £5,360.63  | £5,234.00   |
| 221                      | XXXX CS-Sundry Receipts       | £0.00                  | £0.00       | £0.00       | £0.00      | £0.00       |
| 226                      | CCLA Interest                 | £134.90                | £75.00      | £3,727.74   | £3,652.74  | £1,500.00   |
| 227                      | Bank Interest Other Accounts  | £55.34                 | £75.00      | £1,060.00   | £985.00    | £300.00     |
| 228                      | Barclay Reserve Interest XX   | £32.33                 | £30.00      | £0.00       | £-30.00    | £0.00       |
| 235                      | Church House                  | £4,936.79              | £6,200.00   | £6,545.11   | £345.11    | £6,589.00   |
| 240                      | Rickards Hall Lettings        | £8,762.37              | £6,000.00   | £10,098.46  | £4,098.46  | £6,500.00   |

## Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

|   |  | <b>Previous<br/>Year's Net</b> | <b>2022/23</b>     | <b>Actual Net</b>  | <b>Balance</b>    | <b>2023/24</b>     |
|---|--|--------------------------------|--------------------|--------------------|-------------------|--------------------|
| 245                                       | WI Hall Admin XX                                     | £283.77                        | £0.00              | £0.00              | £0.00             | £0.00              |
| 250                                       | XXXX CS Reserves 10 year<br>Maintenance Plan (TF) XX | £0.00                          | £0.00              | £0.00              | £0.00             | £0.00              |
| 260                                       | XXXX CS Reserves 30 year<br>Maintenance Plan XX      | £0.00                          | £0.00              | £0.00              | £0.00             | £0.00              |
| 285                                       | Refuse bags & other sales                            | £10,961.40                     | £10,000.00         | £10,922.23         | £922.23           | £15,000.00         |
| 290                                       | CS Insurance Claim Payments                          | £0.00                          | £0.00              | £3,450.50          | £3,450.50         | £0.00              |
| <b>Total Central Services</b>             |  | <b>£246,833.10</b>             | <b>£267,123.00</b> | <b>£285,907.67</b> | <b>£18,784.67</b> | <b>£310,013.00</b> |
| <b>Emergency Planning Committee</b>       |  |                                |                    |                    |                   |                    |
| 500                                       | EP Allocation from Precept                           | £339.15                        | £360.00            | £360.00            | £0.00             | £345.00            |
| 505                                       | EP Sundry Receipts                                   | £0.00                          | £0.00              | £0.00              | £0.00             | £0.00              |
| <b>Total Emergency Planning Committee</b> |  | <b>£339.15</b>                 | <b>£360.00</b>     | <b>£360.00</b>     | <b>£0.00</b>      | <b>£345.00</b>     |
| <b>Community Warden</b>                   |  |                                |                    |                    |                   |                    |
| 400                                       | CW Precept (ETC Cont)                                | £9,100.00                      | £9,263.00          | £9,263.00          | £0.00             | £10,784.00         |
| 405                                       | CW Moat Housing                                      | £1,000.00                      | £1,000.00          | £1,000.00          | £0.00             | £1,000.00          |
| 410                                       | CW West Kent Housing                                 | £3,500.00                      | £3,500.00          | £3,500.00          | £0.00             | £3,500.00          |
| 415                                       | CW Westerham   | £0.00                          | £0.00              | £0.00              | £0.00             | £0.00              |
| 420                                       | CW John Coldman Trust                                | £2,000.00                      | £2,000.00          | £2,000.00          | £0.00             | £2,000.00          |
| 425                                       | CW Police  | £0.00                          | £0.00              | £0.00              | £0.00             | £0.00              |
| 430                                       | CW Great Stonebridge Trust                           | £6,000.00                      | £6,000.00          | £7,000.00          | £1,000.00         | £7,000.00          |
| 435                                       | CW KCC   | £0.00                          | £0.00              | £0.00              | £0.00             | £0.00              |
| 440                                       | XXX CW Contribution for<br>Vehicle                   | £0.00                          | £0.00              | £0.00              | £0.00             | £0.00              |
| 450                                       | Sundry Receipts                                      | £300.00                        | £0.00              | £300.00            | £300.00           | £0.00              |
| <b>Total Community Warden</b>             |  | <b>£21,900.00</b>              | <b>£21,763.00</b>  | <b>£23,063.00</b>  | <b>£1,300.00</b>  | <b>£24,284.00</b>  |
| <b>CIL</b>                                |  |                                |                    |                    |                   |                    |
| 600                                       | CIL  | £47,621.79                     | £0.00              | £66,529.45         | £66,529.45        | £0.00              |
| 605                                       | Interest   | £46.95                         | £0.00              | £501.80            | £501.80           | £0.00              |
| 606                                       | CIL CCLA Interest                                    | £67.78                         | £0.00              | £1,863.91          | £1,863.91         | £0.00              |

## Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

|                     | <b>Previous<br/>Year's Net</b> | <b>2022/23</b>     | <b>Actual Net</b>  | <b>Balance</b>    | <b>2023/24</b>     |
|---------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------|
| <b>Total CIL</b>    | £47,736.52                     | £0.00              | £68,895.16         | £68,895.16        | £0.00              |
| <b>Total Income</b> | <u>£729,380.20</u>             | <u>£729,582.00</u> | <u>£827,692.68</u> | <u>£98,110.68</u> | <u>£794,990.00</u> |

## Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

|                      |                                   | Previous<br>Year's Net | 2022/23           | Actual Net        | Balance           | 2023/24           |
|----------------------|-----------------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>EXPENDITURE</b>   |                                   |                        |                   |                   |                   |                   |
| <b>Council</b>       |                                   |                        |                   |                   |                   |                   |
| 1010                 | C Contingencies                   | £1,750.00              | £10,200.00        | £0.00             | £10,200.00        | £10,200.00        |
| 1011                 | C Projects                        | £0.00                  | £13,000.00        | £0.00             | £13,000.00        | £6,500.00         |
| 1012                 | C Projects from reserves          | £0.00                  | £0.00             | £5,040.00         | £-5,040.00        | £0.00             |
| 1020                 | Miscellaneous Items               | £458.32                | £0.00             | £154.60           | £-154.60          | £0.00             |
| 1030                 | C Grants                          | £7,880.00              | £7,880.00         | £6,590.00         | £1,290.00         | £8,000.00         |
| 1040                 | C Replacement Equipment and Tools | £1,672.50              | £8,000.00         | £0.00             | £8,000.00         | £4,000.00         |
| 1050                 | C EdenbridgeTwinning Association  | £0.00                  | £1,000.00         | £1,000.00         | £0.00             | £500.00           |
| 1060                 | C Eden Valley Museum Trust        | £6,500.00              | £6,500.00         | £6,500.00         | £0.00             | £6,500.00         |
| 1070                 | C House Project                   | £7,500.00              | £8,000.00         | £8,000.00         | £0.00             | £8,000.00         |
| 1080                 | C Membership KALC                 | £1,620.00              | £1,700.00         | £1,655.00         | £45.00            | £1,800.00         |
| 1120                 | C Summer Playscheme               | £1,696.00              | £2,000.00         | £1,414.00         | £586.00           | £2,000.00         |
| 1130                 | C Bonfire Clean Up                | £0.00                  | £1,110.00         | £0.00             | £1,110.00         | £1,200.00         |
| 1150                 | Legal & Professional fees         | £1,430.00              | £5,000.00         | £4,321.30         | £678.70           | £5,000.00         |
| 1160                 | Election Costs                    | £0.00                  | £4,000.00         | £0.00             | £4,000.00         | £5,000.00         |
| 1170                 | Covid 19 PPE                      | £3,555.75              | £500.00           | £385.95           | £114.05           | £0.00             |
| 1171                 | C Events                          | £4,589.98              | £5,000.00         | £6,059.27         | £-1,059.27        | £6,000.00         |
| <b>Total Council</b> |                                   | <b>£38,652.55</b>      | <b>£73,890.00</b> | <b>£41,120.12</b> | <b>£32,769.88</b> | <b>£64,700.00</b> |
| <b>Open Spaces</b>   |                                   |                        |                   |                   |                   |                   |
| 3000                 | OS Staff Costs                    | £176,868.18            | £179,775.14       | £196,493.09       | £-16,717.95       | £203,782.00       |
| 3010                 | OS Utilities and Rates            | £11,395.46             | £12,375.00        | £11,614.93        | £760.07           | £12,650.00        |
| 3011                 | OS Market 1                       | £2,392.85              | £3,600.00         | £3,797.41         | £-197.41          | £4,600.00         |
| 3012                 | OS Market 2                       | £0.00                  | £5,700.00         | £5,454.38         | £245.62           | £7,379.00         |
| 3016                 | OS Other Staff Expenses           | £3,391.50              | £3,000.00         | £1,172.74         | £1,827.26         | £3,000.00         |

## Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

|                          |  | <b>Previous<br/>Year's Net</b> | <b>2022/23</b>     | <b>Actual Net</b>  | <b>Balance</b>    | <b>2023/24</b>     |
|--------------------------|--|--------------------------------|--------------------|--------------------|-------------------|--------------------|
| 3020                     | OS IT Equipment and Licences                   | £725.66                        | £0.00              | £0.00              | £0.00             | £0.00              |
| 3029                     | OS Bulky Waste Collection                      | £608.66                        | £1,200.00          | £1,088.72          | £111.28           | £1,300.00          |
| 3030                     | OS External Services Costs                     | £4,484.43                      | £6,000.00          | £5,203.08          | £796.92           | £6,980.00          |
| 3040                     | OS Replacement Equipment<br>and Tools          | £7,849.25                      | £6,630.00          | £9,198.14          | -£2,568.14        | £7,000.00          |
| 3050                     | OS Materials                                   | £6,182.36                      | £6,500.00          | £10,257.58         | -£3,757.58        | £6,800.00          |
| 3055                     | OS Hanging Baskets & Plants                    | £5,692.38                      | £6,600.00          | £5,195.54          | £1,404.46         | £6,300.00          |
| 3060                     | OS Buildings Insurance                         | £2,139.00                      | £2,500.00          | £3,726.04          | -£1,226.04        | £2,600.00          |
| 3065                     | OS Cemetery Expenditure                        | £110.00                        | £0.00              | £326.63            | -£326.63          | £493.00            |
| 3070                     | OS Vehicles/Costs/Fuel                         | £8,354.78                      | £9,000.00          | £10,889.00         | -£1,889.00        | £9,000.00          |
| 3080                     | OS Contingencies                               | £3,982.14                      | £3,000.00          | £4,243.25          | -£1,243.25        | £3,000.00          |
| 3090                     | OS Subs/Misc                                   | £571.65                        | £1,000.00          | £636.02            | £363.98           | £1,000.00          |
| 3100                     | OS Small Projects                              | £2,695.94                      | £4,250.00          | £2,689.74          | £1,560.26         | £2,500.00          |
| 3110                     | OS Vandalism                                   | £3,122.37                      | £5,100.00          | £3,992.93          | £1,107.07         | £3,000.00          |
| 3115                     | XXXX OS Misc Maintenece<br>Charges             | £860.00                        | £0.00              | £0.00              | £0.00             | £0.00              |
| 3120                     | XXXX OS Footpaths Equipment                    | £0.00                          | £0.00              | £0.00              | £0.00             | £0.00              |
| 3130                     | OS Public Street Lighting<br>Electricity       | £9,095.96                      | £11,000.00         | £8,244.88          | £2,755.12         | £18,000.00         |
| 3135                     | OS Public Street Light Contract<br>Maintenance | £6,765.64                      | £7,000.00          | £6,765.64          | £234.36           | £7,500.00          |
| 3136                     | OS Public Lighting Repairs                     | £2,154.75                      | £2,500.00          | £4,314.96          | -£1,814.96        | £2,500.00          |
| 3140                     | OS 10 Yr Maintenance Plan                      | £33,188.62                     | £24,500.00         | £23,939.40         | £560.60           | £28,469.00         |
| 3141                     | OS Annual and Inspection Costs                 | £0.00                          | £0.00              | £0.00              | £0.00             | £10,295.00         |
| 3145                     | OS 30 Yr Maintenance Plan                      | £32,320.00                     | £55,000.00         | £19,304.00         | £35,696.00        | £31,500.00         |
| <b>Total Open Spaces</b> |  | <b>£324,951.58</b>             | <b>£356,230.14</b> | <b>£338,548.10</b> | <b>£17,682.04</b> | <b>£379,648.00</b> |
| <b>Central Services</b>  |  |                                |                    |                    |                   |                    |
| 2000                     | CS Staff Costs                                 | £149,414.98                    | £165,536.45        | £167,602.95        | -£2,066.50        | £188,779.00        |

## Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

|      |   | <b>Previous<br/>Year's Net</b> | <b>2022/23</b>     | <b>Actual Net</b>  | <b>Balance</b>   | <b>2023/24</b>     |
|------|---|--------------------------------|--------------------|--------------------|------------------|--------------------|
| 2005 | CS Other staff/Cllr costs                 | £4,684.54                      | £4,450.00          | £3,394.71          | £1,055.29        | £7,600.00          |
| 2010 | CS Utilities/Rates/Phones                 | £10,093.75                     | £8,750.00          | £10,882.86         | -£2,132.86       | £11,550.00         |
| 2015 | Professional HR/ H&S& Risk                | £2,234.15                      | £4,300.00          | £3,314.24          | £985.76          | £3,600.00          |
| 2020 | CS Service/IT/Cleaning/Misc               | £11,456.04                     | £11,500.00         | £12,578.53         | -£1,078.53       | £12,755.00         |
| 2030 | CS Photocopier Rental/printing            | £987.57                        | £1,500.00          | £755.80            | £744.20          | £1,200.00          |
| 2040 | CS Materials/Stationery                   | £1,528.87                      | £1,100.00          | £1,693.78          | -£593.78         | £1,600.00          |
| 2050 | CS Doggetts, Office and Council Insurance | £8,421.38                      | £9,500.00          | £11,467.54         | -£1,967.54       | £7,585.00          |
| 2055 | xxxx CS Annual Maintenance                | £1,820.00                      | £250.00            | £0.00              | £250.00          | £0.00              |
| 2060 | CS 10 Year Buildings Maintenance Plan     | £8,000.87                      | £6,500.00          | £1,710.12          | £4,789.88        | £8,120.00          |
| 2061 | CS Annual Maintenance                     | £0.00                          | £0.00              | £0.00              | £0.00            | £5,160.00          |
| 2062 | CS 30 Yr Building Maintenance Plan        | £3,814.41                      | £9,000.00          | £0.00              | £9,000.00        | £5,500.00          |
| 2065 | CS Buildings Materials and Repair Costs   | £404.04                        | £2,200.00          | £2,037.96          | £162.04          | £2,500.00          |
| 2070 | CS Subs/Bank Costs/Sundries               | £2,053.24                      | £3,920.00          | £3,732.09          | £187.91          | £4,060.00          |
| 2075 | CS Audit Fee External/IA                  | £2,041.10                      | £3,300.00          | £1,770.70          | £1,529.30        | £3,300.00          |
| 2085 | CS Garden sacks                           | £8,680.00                      | £6,000.00          | £5,191.67          | £808.33          | £7,000.00          |
| 2090 | CS Insurance Claims                       | £0.00                          | £0.00              | £4,651.15          | -£4,651.15       | £0.00              |
| 2200 | CS Church House                           | £3,966.91                      | £2,413.00          | £5,731.40          | -£3,318.40       | £4,370.00          |
| 2210 | CS Public Toilets 1                       | £11,568.19                     | £9,850.00          | £6,498.20          | £3,351.80        | £8,209.00          |
| 2211 | CS Public Toilets 2                       | £8,448.67                      | £8,538.36          | £9,357.89          | -£819.53         | £9,662.00          |
| 2220 | CS Rickards Hall                          | £6,273.69                      | £8,515.00          | £13,469.77         | -£4,954.77       | £10,314.00         |
|      | <b>Total Central Services</b>             | <b>£245,892.40</b>             | <b>£267,122.81</b> | <b>£265,841.36</b> | <b>£1,281.45</b> | <b>£302,864.00</b> |
|      | <b>Emergency Planning Committee</b>       |                                |                    |                    |                  |                    |
| 5000 | EP Equipment/Tools                        | £148.90                        | £110.00            | £30.00             | £80.00           | £110.00            |
| 5010 | EP Licences                               | £112.50                        | £235.00            | £112.50            | £122.50          | £235.00            |

## Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

|   | Previous<br>Year's Net | 2022/23            | Actual Net           | Balance             | 2023/24            |
|---|------------------------|--------------------|----------------------|---------------------|--------------------|
| 5011 EP Training                          | £0.00                  | £15.00             | £86.73               | -£71.73             | £0.00              |
| <b>Total Emergency Planning Committee</b> | <b>£261.40</b>         | <b>£360.00</b>     | <b>£229.23</b>       | <b>£130.77</b>      | <b>£345.00</b>     |
| <b>Community Warden</b>                   |                        |                    |                      |                     |                    |
| 4000 CW Salary                            | £19,362.39             | £20,443.00         | £21,422.39           | -£979.39            | £22,934.00         |
| 4010 XXXX CW Management Costs             | £0.00                  | £0.00              | £0.00                | £0.00               | £0.00              |
| 4020 XXXX CW Phone                        | £29.30                 | £0.00              | £0.00                | £0.00               | £0.00              |
| 4030 CW CRB Check                         | £0.00                  | £100.00            | £0.00                | £100.00             | £100.00            |
| 4040 CW Sundries                          | £143.73                | £100.00            | £346.96              | -£246.96            | £100.00            |
| 4050 CW Clothing & Supplies               | £161.02                | £200.00            | £0.00                | £200.00             | £200.00            |
| 4060 CW Vehicle Running Costs             | £528.26                | £800.00            | £611.75              | £188.25             | £800.00            |
| 4080 CW Training                          | £52.33                 | £120.00            | £0.00                | £120.00             | £150.00            |
| <b>Total Community Warden</b>             | <b>£20,277.03</b>      | <b>£21,763.00</b>  | <b>£22,381.10</b>    | <b>-£618.10</b>     | <b>£24,284.00</b>  |
| <b>CIL</b>                                |                        |                    |                      |                     |                    |
| 6000 CIL Payments For ETC Projects        | £25,633.53             | £0.00              | £209,870.23          | -£209,870.23        | £0.00              |
| 6001 CIL Grants                           | £0.00                  | £0.00              | £134,504.80          | -£134,504.80        | £0.00              |
| <b>Total CIL</b>                          | <b>£25,633.53</b>      | <b>£0.00</b>       | <b>£344,375.03</b>   | <b>-£344,375.03</b> | <b>£0.00</b>       |
| <b>Total Expenditure</b>                  | <b>£655,668.49</b>     | <b>£719,365.95</b> | <b>£1,012,494.94</b> | <b>-£293,128.99</b> | <b>£771,841.00</b> |
| Total Income                              | £729,380.20            | £729,582.00        | £827,692.68          | £98,110.68          | £794,990.00        |
| Total Expenditure                         | £655,668.49            | £719,365.95        | £1,012,494.94        | -£293,128.99        | £771,841.00        |
| <b>Total Net Balance</b>                  | <b>£73,711.71</b>      | <b>£10,216.05</b>  | <b>-£184,802.26</b>  |                     | <b>£23,149.00</b>  |

**This is the summary  
excluding the CIL  
funds**

| Summary of Budget Comparison 2022-23 |                   |                   |                               |                                       |  |
|--------------------------------------|-------------------|-------------------|-------------------------------|---------------------------------------|--|
|                                      | Budgeted          | Actual year-end   |                               |                                       |  |
| Total Expenditure                    | £719,365.00       | £668,119.90       |                               |                                       |  |
| Total Income                         | £729,582.00       | £758,797.52       |                               |                                       |  |
| Surplus/Deficit                      | <b>£10,217.00</b> | <b>£90,677.62</b> | <b>£68,435</b>                | <b>Movement to Earmarked Reserves</b> |  |
| Actual total movement                |                   | <b>£22,242.62</b> | <b>in to General Reserves</b> |                                       |  |

## Consolidated Balance Sheet

Unaudited

| 31/03/22     |  | 31/03/23   |
|--------------|--|------------|
| £            |  | £          |
|              | <b>Long Term assets</b>                      |            |
| 0.00         | Investments                                  | 0.00       |
| 0.00         | Long Term Debts                              | 0.00       |
| 0.00         | LONG TERM Investment Accounts                | 0.00       |
| 0.00         | <b>TOTAL LONG TERM ASSETS</b>                | 0.00       |
|              | <b>Current assets</b>                        |            |
| 300,000.00   | Investments                                  | 300,000.00 |
| 0.00         | Loans Made                                   | 0.00       |
| 0.00         | Investments                                  | 0.00       |
| 0.00         | Stocks                                       | 0.00       |
| 6,129.18     | VAT Recoverable                              | 11,337.37  |
| 1,450.21     | Debtors                                      | 4,756.06   |
| 1,221.35     | Payment in Advance                           | 1,551.10   |
| 869,128.43   | Cash in Hand & at Bank                       | 668,433.60 |
| 1,177,929.17 | <b>TOTAL CURRENT ASSETS</b>                  | 986,078.13 |
| 1,177,929.17 | <b>TOTAL ASSETS</b>                          | 986,078.13 |
|              | <b>Current liabilities</b>                   |            |
| 0.00         | Loans Received                               | 0.00       |
| 0.00         | Temporary Borrowing                          | 0.00       |
| 0.00         | VAT Payable                                  | 0.00       |
| 10,513.17    | Creditors                                    | 3,134.64   |
| 1,693.41     | Receipts in Advance                          | 925.43     |
| 12,206.58    | <b>TOTAL CURRENT LIABILITIES</b>             | 4,060.07   |
| 1,165,722.59 | <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> | 982,018.06 |
| 0.00         | Long Term Borrowing                          | 0.00       |
| 0.00         | Deferred Liabilities                         | 0.00       |
| 0.00         | Deferred Credits                             | 0.00       |
| 0.00         |  | 0.00       |
| 1,165,722.59 | <b>NET ASSETS</b>                            | 982,018.06 |
|              | <b>Represented by</b>                        |            |
| 250,811.88   | General Fund                                 | 287,346.98 |
| 83,934.46    | CIL Funds                                    | 7,618.45   |
| 1,000.00     | Cemetery                                     | 1,000.00   |
| 11,500.00    | Election                                     | 15,500.00  |
| 15,000.00    | Neighbourhood Plan                           | 15,000.00  |
| 1,000.00     | Depreciation Equipment & tools               | 1,000.00   |
| 80,117.00    | 10/30 Year Building Plan                     | 92,797.00  |
| 225,064.00   | 10/30 Year Plan Open Spaces                  | 255,166.00 |
| 3,771.00     | Community Warden                             | 3,771.00   |
| 12,000.00    | Staff Reserves                               | 6,000.00   |
| 472,795.00   | Allocated CIL Funds                          | 275,165.24 |

## Consolidated Balance Sheet

Unaudited

| 31/03/22            |   | 31/03/23          |
|---------------------|---|-------------------|
| £                   |   | £                 |
| 772.25              | Grants KCC  | 785.39            |
| 7,957.00            | Project Carried Over                                  | 14,578.00         |
| 0.00                | Tourism   | 1,500.00          |
| 0.00                | Land/Asset Review                                     | 3,000.00          |
| 0.00                | Council Grant Carried Over                            | 1,290.00          |
| 0.00                | Deposit Held for Rickards Hall                        | 500.00            |
| 0.00                | LONG TERM Investment Accounts                         | 0.00              |
| 0.00                | Liability Reserves e.g. deposits                      | 0.00              |
| <u>1,165,722.59</u> |   | <u>982,018.06</u> |
| 914,910.71          | Reserves total excluding general fund and liabilities | 694,671.08        |
| 0.00                | Reserves total of liabilities e.g. deposits           | 0.00              |
| 250,811.88          | General fund total                                    | 287,346.98        |
| <u>1,165,722.59</u> |   | <u>982,018.06</u> |

Signed \_\_\_\_\_

Chairman \_\_\_\_\_

Date \_\_\_\_\_

AUDIT OPINION \_\_\_\_\_

\_\_\_\_\_  
Responsible Financial Officer

## Financial Summary - Cashbook

Summary of receipts and payments between 01/04/22 and 31/03/23 inclusive. This may include transactions with ledger dates outside this period.

Balances at the start of the year

### Ordinary Accounts

|                           |             |
|---------------------------|-------------|
| Barclays CIL              | £458,263.56 |
| Barclays General Account  | £18,167.82  |
| Barclays General Reserves | £263,829.65 |
| Lloyds General Account    | £128,667.40 |
| Petty Cash                | £200.00     |

### Short Term Investment Accounts

|                       |                      |
|-----------------------|----------------------|
| CCLA Council Reserves | £200,000.00          |
| CCLA CIL              | £100,000.00          |
| <b>Total</b>          | <b>£1,169,128.43</b> |

| RECEIPTS                     | Net                | Vat              | Gross              |
|------------------------------|--------------------|------------------|--------------------|
| Council                      | £73,740.00         | £0.00            | £73,740.00         |
| Open Spaces                  | £374,180.18        | £2,317.42        | £376,497.60        |
| Central Services             | £354,092.74        | £0.00            | £354,092.74        |
| Emergency Planning Committee | £360.00            | £0.00            | £360.00            |
| Community Warden             | £23,063.00         | £0.00            | £23,063.00         |
| CIL                          | £68,895.16         | £0.00            | £68,895.16         |
| <b>Total Receipts</b>        | <b>£894,331.08</b> | <b>£2,317.42</b> | <b>£896,648.50</b> |

| PAYMENTS                     | Net                  | Vat               | Gross                |
|------------------------------|----------------------|-------------------|----------------------|
| Council                      | £43,904.10           | £3,564.98         | £47,469.08           |
| Open Spaces                  | £343,425.87          | £22,822.27        | £366,248.14          |
| Central Services             | £265,343.44          | £10,008.79        | £275,352.23          |
| Emergency Planning Committee | £322.53              | £36.01            | £358.54              |
| Community Warden             | £22,502.50           | £83.65            | £22,586.15           |
| CIL                          | £344,375.03          | £40,954.16        | £385,329.19          |
| <b>Total Payments</b>        | <b>£1,019,873.47</b> | <b>£77,469.86</b> | <b>£1,097,343.33</b> |

Closing Balances

### Ordinary Accounts

|                           |                    |
|---------------------------|--------------------|
| Barclays CIL              | £182,783.69        |
| Barclays General Account  | £13,459.19         |
| Barclays General Reserves | £343,323.32        |
| Lloyds General Account    | £128,667.40        |
| Petty Cash                | £200.00            |
|                           | <u>£668,433.60</u> |

### Short Term Investment Accounts

|                       |                    |
|-----------------------|--------------------|
| CCLA Council Reserves | £200,000.00        |
| CCLA CIL              | £100,000.00        |
|                       | <u>£300,000.00</u> |
| <b>Total</b>          | <b>£968,433.60</b> |

## Bank Reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis.

Name of smaller authority: Edenbridge Town Council

County area (local Councils and Parish meetings only):

**Financial year ending 31/03/23**

Prepared by (Name and role): Lorraine Ganney

Date: 10/05/23

| <b>Balance per bank statements as at 31/03/23</b> | £           | £           |
|---|-------------|-------------|
| Barclays CIL                                      | £182,783.69 |             |
| Barclays General Account                          | £13,459.19  |             |
| Barclays General Reserves                         | £343,323.32 |             |
| CCLA Council Reserves                             | £200,000.00 |             |
| CCLA CIL  | £100,000.00 |             |
| Lloyds General Account                            | £128,667.40 |             |
| Petty Cash  | £200.00     |             |
|   | <hr/>       | £968,433.60 |
| Petty cash (no balance)                           |             | £0.00       |
| Less: any unrepresented cheques                   |             | £0.00       |
| Add: any uncleared effects                        |             | £0.00       |
| Net balances as at 31/03/23 (Box 8)               |             | £968,433.60 |

## 8.9 Bank and Investment Accounts Apr-23

| <b>Bank Account</b> | Opening balance as of 01/04/23 | Spend              | Receipts           | Transfers         | Closing Balance as of 30/04/23 |
|---------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------------|
| Barclays General    | £13,459.19                     | <b>-£42,303.72</b> | £403,526.31        | £33,000.00        | £407,681.78                    |
| Barclays Reserves   | £343,323.32                    |                    |                    | <b>£33,000.00</b> | £310,323.32                    |
| Barclays CIL        | £182,783.69                    |                    | £3,333.11          |                   | £186,116.80                    |
| Lloyds General      | £128,667.40                    |                    |                    |                   | £128,667.40                    |
| CCLA General        | £200,000.00                    |                    |                    |                   | £200,000.00                    |
| CCLA CIL            | £100,000.00                    |                    |                    |                   | £100,000.00                    |
| Petty Cash          | £200.00                        |                    |                    |                   | £200.00                        |
|                     |                                |                    |                    |                   |                                |
|                     | <b>£968,433.60</b>             | <b>-£42,303.72</b> | <b>£406,859.42</b> | <b>£0.00</b>      | <b>£1,332,989.30</b>           |

# 8.9 Barclaycard Spend

## Expenditure between 01/03/23 and 18/05/23

| Tn no        | Net     | Vat    | Gross Invoice date | Supplier             | Details                 |
|--------------|---------|--------|--------------------|----------------------|-------------------------|
| 43761        | £725.85 | £89.04 | £814.89 31/03/23   | Barclaycard          | March Credit Card Spend |
|              | £725.85 | £89.04 | £814.89            | Total for March 2023 |                         |
| <b>Total</b> | £725.85 | £89.04 | £814.89            |                      |                         |

# 8.10 Bank Transfers

## Bank Account Transfers

Start of year 01/04/23

| Date     | Amount     | Debit                     | Credit                   | Cheque Ref.   | Reason        |
|----------|------------|---------------------------|--------------------------|---------------|---------------|
| 21/04/23 | £33,000.00 | Barclays General Reserves | Barclays General Account | April Payroll | April Payroll |



**NFU Mutual**  
INSURANCE | PENSIONS | INVESTMENTS

K Beer, R A Siggs & M B Griffin  
NFU Office  
Satellite House  
Wrotham Road  
Meopham  
Kent  
DA13 0QB

Telephone: 01474 813141  
Email:  
Sevenoaks&Meopham@nfumutual.co.uk

Edenbridge Town Council  
Doggetts Barn  
High Street  
Edenbridge  
Kent  
TN8 5AR

**Account Reference** 000602211

**Statement Date** 6th May 2023

### Detailed Customer Account Statement

| Statement Period - 5th May 2023 to 6th May 2023 |               |                  |                 |           |            |             |
|---|---------------|------------------|-----------------|-----------|------------|-------------|
| Date  | Policy Number | Cover Start Date | Description     | Debit (£) | Credit (£) | Balance (£) |
| 05/05/2023                                      |               |                  | Opening Balance |           |            | 0.00        |
| No transactions for this period.                |               |                  |                 |           |            |             |
| <b>Total</b>                                    |               |                  |                 | 0.00      | 0.00       |             |
| <b>Total Balance Due</b>                        |               |                  |                 |           |            | <b>0.00</b> |

| Future Transaction(s) becoming due |               |                  |                                       |           |            |                 |
|------------------------------------|---------------|------------------|---------------------------------------|-----------|------------|-----------------|
| Date                               | Policy Number | Cover Start Date | Description                           | Debit (£) | Credit (£) | Balance (£)     |
| 25/02/2023                         | 002X4198812   | 12/05/2023       | Motor - Private Car - Renewal         | 692.57    |            | 692.57          |
| 26/02/2023                         | 003X1684805   | 12/05/2023       | Motor - Commercial Vehicle - Renewal  | 445.55    |            | 1,138.12        |
| 06/05/2023                         | 003X4198633   | 12/05/2023       | Motor - Commercial Vehicle - Re-quote | 905.52    |            | 2,043.64        |
| <b>Future Balance Due</b>          |               |                  |                                       |           |            | <b>2,043.64</b> |
| <b>Total Statement Balance</b>     |               |                  |                                       |           |            | <b>2,043.64</b> |

**Please note:**

- that all Premium Debit and Credit amounts shown in this statement are inclusive of Mutual Bonus, Insurance Premium Tax and VAT at the appropriate rates, where applicable.

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MS0021E0513

**Keith Robertson**

**Internal Audit Services**

**EDENBRIDGE TOWN COUNCIL**

Interim Internal Audit Report 2022-23

### **Introduction**

In accordance with the Internal Audit Plan, Controls and Procedures have been tested. The tests were to the standards and practices defined in the Governance and Accountability for Smaller Authorities 2022 and meet the needs of the Council. I confirm that I do not have any role within the Council and have carried out my duties without bias.

The audit was completed on 11th May 2023 at the Council offices with the Clerk and RFO and confirmed that the financial management and internal controls are in good order.

The report below highlights the findings of the year end 2022-23 audit with reference to the Internal Control Objectives and Governance Statements in the Annual Return.

### **Update on Items reported in the 2021-22-year end audit and the interim audit report October 2022.**

**Budgeting.** *It was recommended that all I&E and all Reserves are included when budgeting and reporting The Council must show that its planning process applies to all finance within its control, as a part of the process for setting the precept, and that the closing balances on reserves are proven to be correct given the budget assumptions. **Completed, except** that it was not possible to prove the closing budget reserves calculation for 2023-24 or confirm which forecast for 2022-23 was reviewed by Council when setting the 2023-24 budget.*

### **Internal Audit Report 2022-23**

#### **A. Appropriate Accounting Records.**

A.1 The financial records are maintained using Edge financial software which is designed for use by local councils.

A.2 The financial ledgers are kept up to date, correct and regularly balanced. VAT is properly accounted for.

A.3 I&E reports are available in summary and detail formats. These reports agree to the accounts presented to the Council and to the AGAR for 2022-23.

A.4 Balance sheet reports were produced at year end. Sample tests confirmed these were correct and the DR & CR balances were reasonable.

A.5 A sample of financial transactions were tested. There was an adequate audit trail for all documents tested and these were all correctly posted the accounts.

A.6 Bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members.

A.7 The Council has more than £1 million of funds. These are invested in no/low risk accounts. The investment policy is under review with the intent to move more funds into the CCLA cash management fund (low risk).

**B. Financial Regulations, documentation, and approvals.**

B.1 The Financial Regulations were reviewed in May 2022 and the Standing Orders in July 2022. Samples tested confirmed the SO & FR are complied with.

B.2 Expenditure Approval. Invoices are received by the RFO. Approved by persons commissioning the service/ goods and then entered the finance system. One Councillor signs/ confirms invoices. The bank transfer is created by the RFO and approved online by 1 Councillor and a second councillor confirms the bank payments report. Samples of expenditure tested confirmed the controls are good and are being properly applied.

B.3 VAT data tested was correct. The final VAT return submitted agreed to the year-end debtor control account.

**C. Risk**

A risk register of all risks is complete and was updated in July 2022. The Interim Internal Audit in October 2022 reviewed the Council's risk management procedures and was found to be adequate. Insurance – The Town Council's Insurance cover was renewed with a new supplier in July 2022 and is adequate to cover the asset values and liability risks.

**D. Budgeting, Reporting and Precept**

D.1 Budgetary Control. The budget process was reviewed in the Interim Internal Audit in October 2022 and found to be adequate. Testing of the 2023-24 budget during this year end audit confirmed that the approach to budgeting remains good with several spreadsheets confirming a detailed review of I&E and reserves presented which had been produced by a Councillor. The Clerk also produced a clear summary of I&E which she had produced in Excel with a forecast for 2022-23 and budget for 2023-24 but which had not been part of the budget approval process by the Council. A budget summary I&E was published on the website including the budgeted I&E and reserves for 2023-24, but no Forecast for 2022-23. The minutes record that the budget was reviewed in detail and was properly signed off, but it was not clear which of the above noted budgeting working reports had been used to support the sign-off of the budget and precept, and there was no proof available in this audit of the reported value of budgeted reserves as at 31-3-24. **Clarity is needed to confirm what budget working papers were used to approve the budget and forecast I&E. A reserves grid that proves the forecast and budget reserves balances should also be clearly available to support the approval. These reports need to be owned by the RFO as the responsible officer (see Local Audit and Accountability Act 2014 and Accounts and Audit Regulations 2015).**

**E. Receipts**

E.1 Income is primarily from the annual Precept, rents, fees, plus some substantial CIL funding.

E.2 The precept agreed to the local authority statement.

E.3 The Council is VAT registered. Quarterly VAT claims are received and processed correctly.

**F. Petty Cash** – The Council has £200 PC float. With minimal transactions during the year.

**G. Employee Costs**

G.1 Employee accounting and controls were reviewed in detail at the October 2022 Interim Internal Audit and found to be adequate. Sample tests of transaction in this audit confirmed that the payroll data agreed to the data in the financial records.

**H. Assets**

H.1 The Asset register is up to date and agrees to the AGAR and is adequate to meet the audit standards.

**I. Banking.**

I.1 Bank reconciliations are regularly produced and checked. Sample checks confirm the reconciliations to be correct and reviewed and approved by the Council.

I.2 On line payments approvals. The RFO raises the payment transaction, two Cllrs sign papers one approves online (bank does not have 2 authorisation facility). CCLA investments – 2 Cllrs sign authorisations.

**J. Accounting Statements.**

J.1 The accounts are maintained on an income and expenditure basis and agreed to the financial reports as at 31-3-23.

J.2 There is an audit trail through the financial records with all sampled tests being correct.

J.3 Reserve balances. The Council regularly monitors its reserve balances, which are considered by the Council to be adequate.

J.4 Debtor and Creditor balances are regularly reviewed and reconciled.

**K. Limited Assurance Review Exemption. Not applicable**

**L. Transparency code requirements.** The Council did correctly publish the required data for a Council with turnover over £200K.

**M. Exercise of Public Rights.** Notifications for 2021-22 were correctly published on the website in 2022-23

**N. Publication of the 2021-22 AGAR documents.** These were correctly published for 2022-23.

**O. Trustees.** The Council is the sole managing trustee of 2 trusts (Charities).

302732 Edenbridge Public Recreation Ground. Nil Income or Spend.

302733 Recreation Ground Nil Income or Spend.

Some Edenbridge Town Councillors are also individual trustees (the Council is not a trustee) of Charity 307544 The Norman Foundation. This charity has its accounts produced by the Council's RFO and holds minimum of one trustees meeting annually, and as and when grant requests are received; the annual meeting and other interim meetings reviews the statement of accounts. The are minutes posted on the Council's website.

The accounts of these charities are not subject to an independent examination because turnover is below £25K.

There are no financial transactions or balances of the charities held in the accounts of the Council.

The Council has met its responsibilities as a Trustee.

Keith Robertson FCMA

Internal Auditor, 12<sup>th</sup> May 2023