

**To Councillors: A Baker, S Compton (Vice-Chairwoman), M Gemmell Smith, C Jacques, A Layland, S McGregor, A Read, M Stockdale, S Sumner (Chairman), B Todd.**

A Finance and Governance Committee Meeting will be held at 7:30 pm on 16 February 2026 in Rickards Hall.

Members of the public are welcome to observe this meeting

Lorraine Ganney RFO  
11 February 2026

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# Meeting Papers & Report

## 1 **Apologies for Absence**

## 2 **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.

## 3 **To receive, approve and sign the minutes of the Finance and Governance Meeting held on 17 November 2025 (pages 2023-114/1-6).**

 Finance and Governance | 17 November 2025 v.1 - Minutes (Pages 2023-114/1-6)

## 4 **Public Questions and Statements**

Members of the public, and members with prejudicial interests on items on the Agenda, may make representations, answer, ask questions and give evidence at this meeting in respect of items on the Agenda. (This is the only opportunity for members of the public to make a contribution during the meeting.)

Both public and members are limited to three minutes per person to speak and the total time designated for public questions shall not exceed fifteen minutes unless directed by the Chairman of the meeting.

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

### 5.1 **Waste sewage removal at Blossoms Park**

At the November meeting, it was reported that Business Stream had confirmed the responsibility for the waste sewage account had been transferred to the Cricket Club.

However, last week (February) the RFO received a telephone call pursuing payment of an outstanding balance. All previous correspondence has been forwarded to an alternative team within Business Stream for review and clarification, reiterating that liability for the account now rests with the Cricket Club and not the Town Council.

Current position, again, awaiting confirmation that the matter has been fully resolved and will provide a further update in due course.

### 5.2 **Solar Panels**

The solar panel installation at the Pavilion remains ongoing. The property postcode has not yet been registered with Royal Mail, which continues to present an administrative delay - the re-registration of the postcode was done over a year ago.


The RFO has liaised with the Rugby Club and obtained the MPAN (Meter Point Administration Number) from their electricity supplier account. Scottish Power (our supplier) has confirmed receipt and have advised next step is to contact their Feed-in Tariff (FIT) Accounts Team.

This matter will be progressed further over the coming weeks. The response from Scottish

Power was received on Wednesday 11 February.


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


To approve the Financial Income and Expenditure Statements as of 31 January 2026


6.1 **To ratify the expenditure report**  
**Do Members ratify the expenditure report?**  
 Annex 1: 6.1 Accepted expenditure transactions 31 01 26.pdf


6.2 **To approve the list of expenditure for payment**  
Nothing to report


6.3 **To review Expenditure over £500**  
**Do members accept the expenditure over £500 report?**  
 Annex 2: 6.3 Accepted expenditure transactions o500 31 01 26.pdf

6.4 **To receive the income**  
**Do Members accept the income report?**  
 Annex 3: 6.4 Accepted income transactions 31 01 26.pdf

6.5 **To review the Financial I&E Budget Comparisons report**  
**Do members have any questions about the Budget Comparison report?**  
  
**Do members receive the Budget Comparison report?**  
 Annex 4: 6.5 Financial Comparison 31 01 26.pdf

6.6 **To confirm the I&E Accounts summary**  
**Do members have any questions about the I&E accounts?**  
  
**Do members confirm the I&E accounts?**  
 Annex 5: 6.6 i and e account period 31 01 26.pdf

6.7 **To review the Consolidated Balance Sheet**  
**Do Members have any questions about the Consolidated Balance Sheet?**  
  
**Do Members receive and confirm the Consolidated Balance Sheet?**  
 Annex 6: 6.7 Consolidated Balance Sheet Period 31 01 26.pdf

6.8 **To receive the Financial Summary Cashbook**  
**Do members have any questions about the Financial Summary Cashbook?**  
  
**Do members receive and confirm the Financial Summary Cashbook?**  
 Annex 7: 6.8 Financial Summary Cashbook 31 01 26.pdf

6.9 **To confirm the Bank Reconciliation statements and Procurement Card for October, November, December and January**  
The bank statements and procurement card reconciliations have been checked by Cllr

Layland. They are available to view at anytime.

### **Do members confirm and accept the bank reconciliations and procurement card reconciliations?**

 Annex 8: 6.9 Bank Reconciliation 31 01 26.pdf

 Annex 9: 6.9 Barclaycard 31 01 26.pdf

### 6.10 **To approve and accept the transfers into, out of and between bank accounts** **Do members approve and accept the transfers out of and between bank accounts?**

 Annex 10: 6.10 Bank Account transfers 31 01 26.pdf

### 6.11 **To note and advise on invoices outstanding over 3 months** **Historical Society £39.20:** Due to extenuating personal circumstance there has been a delay in payment. They have confirmed payment will be made by the end of the month.

## 7 **Other Financial Business**

### 7.1 **Charities Accounts**

The Charities accounts were presented at the Charities and Grants Committee meeting in December to be approved, and subsequently the minutes of the meeting adopted by Council in January - there were no questions or concerns. All of the required annual returns have been submitted and uploaded to the Charity Commission website.

### 7.2 **To note: The Precept 2026/27 submitted to Sevenoaks District Council (SDC) following full Council January resolution confirming and approving the budget**

The Precept request for 2026-27 for £849,885, as approved by Council - presented to and supported at its December meeting, published on the website in December with the draft budget, formally resolved at its meeting 12 January 2026. This was 5.7% increase. The tax base figure was confirmed 3,996.77

(2025-26 was 3,998.66); this was down 1.89 or 0.05%. The Band D charge: £212.64 per year. This is an £11.56 total increase / monthly increase 96 pence. Overall increase: 5.75%

Under amended regulations, any Town or Parish with a precept over £140,000 is required to provide a breakdown of its precept to the collecting authority, as per the services below:

#### ***Calculation for Precept request 2026/27***

<b>For 2026/27 Precept request</b>	<b>Services</b>	<b>to balance Precept</b>
Highways	£50,704.49	£50,704.49
Planning & Economic Development	£33,377.28	£33,377.28
Recreation & Tourism	£483,459.78	£400,158.41
Other	£397,514.82	£365,614.82
<i>total budget</i>	<i>£965,056.37</i>	
<b>Precept total</b>	<b>£849,855.00</b>	<b>£849,855.00</b>
Other income	£115,201.37	
<b>Taxbase 2025/26</b>	<b>£3,996.77</b>	
<b>Band D</b>	<b>£212.64</b>	£849,855.00

Link to the website statement and budget infographic is below.

## Do members have any questions?

[https://www.edenbridgetowncouncil.gov.uk/document\\_category/budget-2026-27/](https://www.edenbridgetowncouncil.gov.uk/document_category/budget-2026-27/)

7.3

### **End-of-year 2025-26 forecast**

The forecasted year-end view reflects decisions from Council December meeting including releasing £5,000 Elections to release in to General Reserves. The reserves summary reflects previous decisions from Forward Planning Steering Group and Council, as well as reserves movements during the year and expected.

7.3.1

#### **To review the consolidated budget comparison report and predicted year-end (31 March 2026)**

Attached is a budget comparisons report, providing a three-year view:

- 2024-25 year end
- 2025-26 budget, actuals and forecast year-end
- 2026-27 approved budget

This forecasted surplus of £47,485.98 (this is slightly less than presented December £50k). Less the budgeted surplus £23,753 moved into EMR this indicates an actual budget surplus of £23,733.48 before the EMR movement net difference - *see reserves summary below*.

#### **Do Members have any comments?**

 Annex 11: 2025-26 Forecasted Year End.pdf

7.3.2

#### **To receive the full Council reserves: General, Earmarked and CIL funds**

Attached is a summary of the Council's reserves showing the 2025-26

- Opening position
- Movements
- Forecasted closing position
- 2026-27 Budget income & expenditure totals

The below indicates year-end position:

- EMR £510,977 (down £21,461)
- GR £345,816 (up £16,714)
- Council total £856,793 (net difference -£4,747)
- CIL total £409,824 (+£237,619)
- Total net assets £1,266.617 (+£233,872)

At year-end there is likely to be some additional EMR movements from budget to EMR where projects may carryover into the new financial year. These will be reported to committee in March and Council May meeting.

#### **Do Members have any questions?**

 Annex 12: 260211 Reserves movements - annual summary ongoing.pdf

8

## **Governance**

8.1

### **Internal Auditor: to note the appointment of Mike Platten, April Skies Accounting.**

For Committee's information (under the Terms of Reference referred matters, Internal Auditor): The Town Clerk reported to the December Council meeting, the internal auditor,

Keith Robertson had advised that he was retiring and would not be available for end-of-year audit. The Clerk had approached three potential auditors, two had quoted. It was difficult to compare not knowing the time to allow and how each auditor operated. As an estimate a total of 12-15 hours for two audits and time to write-up the reports had been used for comparison. Council resolved to appoint internal auditor B, and to review after one year. (Auditor B was April Skies Accounting Mike Platten).

### **Do members have any questions?**


#### 8.2 **Investment Policy: To approve and recommend adopting the draft policy**

The internal auditor has recommended previously that Council should have a separate Investments Policy. This is different to the Capital and General Reserve Policy, though it does have a section for Governance and Managing Risk.

A Town Council has a duty to manage public funds prudently, transparently, and in a way that safeguards taxpayers' money. An Investment Policy provides the framework that ensures any surplus funds are invested securely, with an appropriate balance of risk, liquidity, and return. It helps to provide public confidence and aligns with best-practice expectations from auditors and sector bodies. The attached draft policy:

- Ensures compliance with statutory requirements – including the Local Government Act 2003 and current guidance on local authority investments, which require councils to prioritise security, liquidity, and then yield.
- Promotes good governance and accountability by setting out how funds will be managed, monitored, and reported.
- Provides consistency and transparency in decision-making, protecting the council from ad-hoc or risky investment choices.
- Supports effective financial planning by making clear how reserves and surplus cash will be handled to maximise value for the community while keeping funds accessible when needed.

### **Do members have any questions? Members are asked to confirm the recommendation to Council to adopt the Investment Policy?**

 Confidential Annex 13 (omitted from public documents):

#### 8.3 **Information Governance and Data Protection Framework – Overview**

Members will be aware that the Town Clerk has undertaken a comprehensive review of the Council's data protection and information governance arrangements. This work has been carried out to ensure continued compliance with the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018, and the Freedom of Information Act 2000, and in preparation for the introduction of Assertion 10 within the Annual Governance and Accountability Return (AGAR).

The review has focused on ensuring that the Council's documentation is legally up to date and aligned with current legislation and ICO guidance, and that it reflects Council's current operational practices, including digital and cloud-based systems.

As a result, the the Privacy Notices, some policies and procedures have been refreshed and strengthened so that Council has provide a clear framework for:

- What personal data the Council holds and why
- How long it is retained
- How it is protected and disposed of
- How information is proactively published
- How individual rights requests are handled in practice

The review has focused on clarification and strengthening of governance rather than wholesale change. The Council's core practices remain sound; however, the documentation now more clearly evidences compliance, transparency, and accountability.

Members will now consider each document in turn, and have been attached with each agenda item for approval.

*Current policies and Privacy Statement are published on the Council's website, link below.*

[https://www.edenbridgetowncouncil.gov.uk/document\\_category/policies/](https://www.edenbridgetowncouncil.gov.uk/document_category/policies/)

### 8.3.1 **Privacy Notices – Review and Update**

The Council's existing Privacy Statement is dated 2019, and whilst it covers the rights, purposes, sharing, retention, and complaints, it uses pre UK GDPR language, does not fully align with what Council does now digitally, and is a long read.

The review was undertaken to ensure that the Council's privacy information:

- Remains compliant with the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018.
- Accurately reflects the Council's current operational practices, including digital systems and service delivery.
- Is clear, accessible, and transparent for different audiences.

As part of this review, the Privacy Statement has been refreshed and restructured into a set of **separate but related Privacy Notices**, covering:


- a General Privacy Notice (members of the public and service users)
- a Website and Digital Privacy Notice
- a Staff Privacy Notice
- a Councillor Privacy Notice

Separating the notices allows the Council to provide clearer and more relevant information to each audience, particularly where different types of personal data and lawful bases apply (for example, staff employment data or councillor casework). For governance and approval purposes, the notices are presented together as one policy document, forming a coherent suite that can be adopted by Council.

The updated Privacy Notices:

- Set out clearly what personal data the Council processes and why.
- Explain individuals' rights under UK GDPR.
- Reflect the Council's use of service providers (data processors) under appropriate agreements.
- Align with the Council's Retention Policy and wider information governance framework.
- Demonstrates good practice, transparency, and proportionality appropriate to a town council.

**Committee is therefore asked to recommend adoption of the updated Privacy Notices, with a view to formal approval by Full Council.**

 Confidential Annex 14 (omitted from public documents):

### 8.3.2 **Retention and Disposal Policy – Review and Update**

The Council's Retention and Disposal Policy and Appendix A (Retention Schedule) have been reviewed. Essentially, it was fine, but the attached modernises legislative references, clarifies roles and responsibilities, and strengthens governance around the

secure retention and disposal of records, while retaining the overall structure and intent of the existing policy.

- Remains compliant with the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018;
- Reflects current operational practice, including increased use of digital and cloud-based systems;
- Supports the data protection principles **of data minimisation and storage limitation**;
- Provides clear, practical guidance for officers and Members; and
- is robust, proportionate, and audit-ready.

**Appendix A (Retention Schedule)** has also been reviewed to:

- Ensure retention periods remain appropriate and defensible.
- Clarify that retention periods represent minimum periods, subject to lawful or operational need.
- Improve consistency of language and disposal methods.
- Better align record categories with the Council's Privacy Notices and current services.

**Committee is therefore asked to recommend adoption of the updated Retention and Disposal Policy and Appendix A, with a view to formal approval by Full Council.**

🔒 Confidential Annex 15 (omitted from public documents):

🔒 Confidential Annex 16 (omitted from public documents):

### 8.3.3

#### **Freedom of Information Policy and Publication Scheme – Review and Update**

The Council's Freedom of Information (FOI) Policy and Publication Scheme, including the accompanying list of information published, have been reviewed, and whilst overall it is sound, compliant, and recognisably based on the ICO model scheme, which is a good thing, it needed some modernisation and alignment to other documents being reviewed and updated. The attached,

- Remains compliant with the Freedom of Information Act 2000 and the Environmental Information Regulations 2004.
- Is aligned with current ICO guidance, including the ICO Model Publication Scheme for local authorities.
- Clearly distinguishes between requests made under FOI and requests for personal data handled as Subject Access Requests (SARs) under UK GDPR.
- Reflects current working practices, including digital publication and access to information.
- Is clear, accessible, and proportionate for a town council.

The updated FOI and Publication Scheme Policy:

- Confirms the Council's commitment to openness and transparency.
- Explains how requests for information are handled under the appropriate legislation.
- Clarifies access arrangements, including inspection, electronic access, and reasonable adjustments.
- Aligns with the Council's updated Privacy Notices, Retention and Disposal Policy, and wider information governance framework.

The **Publication Scheme list** has also been reviewed to:

- Ensure information categories remain accurate and relevant.
- Improve clarity and consistency of wording.

- Confirm how information is accessed and whether charges apply.
- Support proactive publication of information where appropriate.

The review has focused on clarification and modernisation rather than substantive change, ensuring continuity while strengthening transparency and compliance.

**The Committee is therefore asked to recommend adoption of the updated Freedom of Information and Publication Scheme Policy and the revised Publication Scheme list, with a view to formal approval by Full Council.**

🔒 Confidential Annex 17 (omitted from public documents):

🔒 Confidential Annex 18 (omitted from public documents):

#### 8.3.4 **Subject Access Request (SAR) Procedure – Introduction and Adoption**

A Subject Access Request (SAR) Procedure to support compliance and as part of the Council's wider review of its information governance arrangements in preparation for Assertion 10 of the Annual Governance and Accountability Return (AGAR) has been prepared.

Individuals have a statutory right to request access to their personal data. The purpose of the SAR Procedure is to provide clear, practical guidance on how such requests are recognised, managed, and responded to in a consistent and lawful manner.

The SAR Procedure:

- Explains what constitutes a Subject Access Request and how requests may be received.
- Sets out roles and responsibilities for handling requests.
- Confirms statutory timescales and identity verification requirements.
- Provides guidance on locating, reviewing, and disclosing personal data.
- Addresses the handling of councillor-held data where applicable.
- Ensures an appropriate audit trail is maintained.

The Procedure is intended as an **operational document** for officers and councillors and complements the Council's existing Privacy Notices, Data Protection Policy, Retention and Disposal Policy, and Freedom of Information and Publication Scheme.

**The Committee is therefore asked to recommend adoption of the Subject Access Request (SAR) Procedure, with a view to formal approval by Full Council.**

🔒 Confidential Annex 19 (omitted from public documents):