Minutes of the Meeting of Finance and Governance held in Rickards Hall on 19 October 2026 at 7:30 pm

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Present: Cllrs. Carey Jacques *(Vice-Chairwoman)*, Alan Layland, Stuart McGregor
In attendance: Deputy Clerk/RFO no members of the public or press.
The meeting started at 19.30

1 Apologies for Absence

Apologies for absence were received, noted, and accepted from Cllrs Baker, Compton, Gemmell Smith, Read, Stockdale and Todd. Members noted that the meeting remained quorate in line with Standing Orders.

2 Declaration of Interests or Predetermination

None.

3 Public Questions and Statements

No Public present, and no comments from councillors.

4 To receive, approve and sign the minutes of the Finance and Governance Meeting held on 27 July 2026 (pages 2023-147/1-8).

Resolved: to adopt the minutes of the Finance and Governance Committee Meeting held on the 27 July 2026, and that they be signed by the Chair as a true and accurate record 147/1-8.

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

5.1 Deputy Clerk / Responsible Financial Officer Report

Members received the Deputy Clerk/Responsible Finance Officer's report. Of note:

Health & Safety Audit: Members noted the recent Worknest H&S audit on 28 September. Once in receipt of the full report this would be presented to Full Council.

Solar Panels: Members noted the long ongoing issue with registering the solar panels at the Pavilion with Scottish Power due to unable to get a postcode from Royal Mail. The Rugby Club rates correspondence is sent to a PO Box address. Officers remain on the case, and it is hoped to raise this with a solar panel contractor who may be able provide additional assistance.

6 Annual Governance and Accountability Return (AGAR) 2025/26 – External Audit Update

Members received an update on the 2025/26 AGAR as reported in the meeting papers, and the delay in receiving the completed external audit report from Mazars.

It was noted that the AGAR had been submitted within the required timescales. During the audit review, a discrepancy of £1,405.08 had been identified in the Council's fixed asset register, relating to a software data error from 2024/25 following the transfer of asset records to the EDGE IT system. The error had since been identified and corrected, with no further discrepancies found, and full explanation provided to the External Auditor on 27 August. on 23 September, the external auditor advised although relatively small in value, this was considered the discrepancy material for the purposes of Box 9 of the AGAR. Following consideration of the options, the Town Clerk and Deputy Clerk/RFO agreed to proceed without amending the submitted AGAR, accepting that this would result in a qualification in the external audit report.

Members were advised that Mazars had not completed the audit by the statutory publication deadline of 30 September 2026. In accordance with the external auditor's guidance, a notice explaining the delay had been published on the Council's website and noticeboard. The completed external audit report remained outstanding and would be published, together with the audited AGAR and Notice of Conclusion of Audit, once received.

During discussion, Members expressed disappointment at the delay of the External Auditor in

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completing the external audit, with concerns raised regarding the performance of the appointed auditor. A question was raised as to whether the Council could appoint its own external auditor. It was explained that external auditors for parish and town councils are appointed through the Smaller Authorities' Audit Appointments (SAAA) arrangements, and that the Council could not independently select an alternative auditor under its current appointment arrangements.

Members,

Resolved: That the Committee notes the position regarding the 2025/26 AGAR and the outstanding external audit report, and that an update be provided to the next Full Council meeting, when it is hoped the completed report will have been received.

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

The Committee considered the financial report pack as at 30 September 2026.

7.1 To ratify the expenditure report

Ratified: the expenditure up to 30 September 2026.

7.2 To approve the list of expenditure for payment

Members noted there were no outstanding payments currently.

7.3 To review Expenditure over £500

Members accepted the expenditure over £500 report to the 30 September 2026.

7.4 To receive the income report

Members noted and received the income report to the 30 September 2026, there were no questions.

7.5 To review the Financial I&E Budget Comparisons report

Members received the Financial I&E Budget Comparison report and raised no questions.

7.6 To confirm the I&E Accounts summary

Members received and confirmed the I&E Accounts summary.

7.7 To review the Consolidated Balance Sheet

Members received and confirmed the Consolidated Balance Sheet and raised no questions.

7.8 To receive the Financial Summary Cashbook

Members received and confirmed the Financial Summary cashbook and raised no questions.

7.9 To confirm the Bank Reconciliation statements and Procurement Card for ...

It was noted that the bank and procurement card reconciliations for July, August and September had been checked by Cllr Layland.

Resolved: to confirm the Bank Reconciliations and the procurement cards.

7.10 To approve and accept the transfers into, out of and between bank accounts

Members reviewed the bank transfers and,

Resolved: the transfers into, out of, and between bank accounts, as reported in the meeting papers.

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7.11 To note and advise on invoices outstanding over 3 months

1. Members noted that the cheque had been received from the Historical Society and the account was up to date.

2. Members noted the outstanding balance of £308.40 owed by KTreatz Ltd, relating to unpaid market pitch fees for the period October to December 2025.

At its meeting on 7 July 2026, Full Council considered the outstanding debt and resolved to provide one final opportunity for payment before considering further formal recovery action. A final request for payment was issued on 8 July 2026, requesting payment by 6 August 2026, with the option of proposing a reasonable repayment arrangement.

No payment or repayment proposal was received by the deadline. Correspondence received on 10 August 2026 advised that payment would be made by 30 September 2026, pending the outcome of a matter reportedly referred to the Information Commissioner's Office (ICO).

At its September meeting, Full Council considered the update and agreed to defer a decision on further recovery action until November, allowing time for payment to be made by the date proposed by KTreatz Ltd.

Members noted that the proposed payment date of 30 September 2026 had passed without payment being received. Further correspondence received on 7 October 2026 advised that an outcome from the ICO was still awaited and that payment would be made once this had been received. No revised payment date was provided.

Members considered the continued non-payment and the previous opportunities provided to settle the account.

Resolved: to recommend to Full Council to now move to the commencement of formal debt recovery proceedings through the County Court small claims process in respect of the outstanding balance of £308.40 owed by KTreatz Ltd.

8 Budget 2027/28 preparations

8.1 Review of budget cost centres – Buildings & Leases

Members noted the Town Clerk and Deputy Clerk/RFO had started preparations for the new financial budget 2027/28, with the initial full draft budget being presented to Finance & Governance Committee's November meeting.

Proposed Buildings Cost Centre – 2027/28 Budget

Members were asked to consider proposals to introduce a new Buildings Cost Centre as part of the preparation of the 2027/28 budget, following the establishment of the new (ish) Buildings & Leases Committee.

It was explained that expenditure relating to the maintenance and management of the Council's buildings is currently spread across several cost centres, primarily Central Services and Open Spaces. The proposal would bring together building-related income and expenditure under a dedicated cost centre, using the 700 series for income and 7000 series for expenditure.

The new cost centre would distinguish between the costs of maintaining Council-owned buildings as assets and the operational costs associated with services delivered from those buildings. For example, building maintenance costs for leased premises, including Church House and the Pavilion, would be allocated to Buildings, whilst operational costs such as utilities and business rates for the Depot and Doggetts would remain within Open Spaces and Central Services respectively.

Members also considered the allocation of staffing costs, recognising that responsibility for building management and maintenance is shared across several officers. Rather than apportioning individual salaries between cost centres, it was proposed to introduce a staffing expenditure code within Buildings, with a monthly percentage allocation transferred from Open Spaces. An indicative allocation of 20% was suggested, subject to further review during the budget preparation process.

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Members noted that the proposed changes would provide clearer financial reporting and support the Buildings & Leases Committee in monitoring expenditure relating to the Council's building assets. The changes would represent a reallocation of existing budgets rather than an increase in expenditure. Members,

Resolved: That the introduction of a new Buildings Cost Centre, using the 700 series for income and 7000 series for expenditure, be supported by full Council, with officers to review and allocate the relevant budgets and staffing costs as part of the preparation of the 2027/28 budget, for consideration by the Committee in November.

8.2 Review of Council Income Streams

Members received and considered a report providing an initial review of the Council's existing income streams and potential opportunities to increase income and reduce reliance on the precept.

Members noted that the Town Clerk and Deputy Clerk/RFO had commenced a review of current income streams and had identified a number of areas for further consideration. It was recognised that the Council has relatively limited opportunities to generate significant additional income, with the majority of income currently derived from existing services, facilities, investments and external funding.

Members were advised that a further review of cemetery fees was underway, including benchmarking against neighbouring authorities and cemetery providers. Initial findings indicated that Edenbridge's fees were generally within the mid-range, although some administrative charges were lower than comparable authorities. Any proposed amendments would be brought forward as part of the annual review of fees and charges.

Members noted that income from Rickards Hall hire had declined and that officers would be exploring opportunities to increase bookings through improved promotion, enhanced publicity and improvements to the presentation of information on the Council's website.

An update was provided on the Pavilion solar panel installation, with officers continuing to work towards resolving outstanding issues to enable the Council to realise the intended financial benefits of the system.

Members noted the significant increase in investment income following increased transfer of additional funds into CCLA investment accounts. Interest income of £9,755 in 2024 had increased to a forecast income of approximately £22,000 in the current financial year, demonstrating the benefits of actively reviewing investment arrangements.

Members noted that the potential future reduction or loss of Community Infrastructure Levy (CIL) funding may require the Council to consider alternative approaches to funding the maintenance and improvement of its buildings, facilities and community assets. It was recognised that, whilst opportunities for substantial additional income are limited within current operations, a more proactive approach to maximising existing income and identifying external funding opportunities would form an important part of the Council's longer-term financial planning.

Members also considered opportunities to secure additional income through external grant funding. It was noted that, whilst grants can provide valuable financial support, they often require significant officer time to identify, apply for and administer, together with the delivery of projects associated with the funding. The establishment of the Buildings & Leases Committee may present future opportunities to pursue funding for the maintenance, repair and conservation of the Council's listed buildings, including potential support from heritage funding bodies.

Members further noted that achieving significant increases in income would likely require fundamental changes to the Council's current approach, such as employing dedicated fundraising resources, introducing new income-generating services, and/or reviewing Council assets, all of which would require careful consideration. Members,

Resolved: that the Committee notes the initial review of the Council's income streams and the limited opportunities for generating significant additional revenue within existing operations, and supports officers continuing to explore opportunities to maximise existing income and identify alternative funding sources as part of the budget preparation process and the Council's longer-term financial

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planning.

9 Date of Next Meeting 23 November 2026

The Meeting ended at 20.31

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