Edenbridge Town Council

EDENBRIDGE TOWN COUNCIL

Town Clerk: Caroline Leet

Finance and Governance | 19 October 2026 | Short Agenda (Excludes Confidential Items) | v:1

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

A Finance and Governance Committee Meeting will be held at 7:30 pm on 19 October 2026 in Rickards Hall.

Members of the public are welcome to observe this meeting.

Council committee meetings may be recorded. Any person intending to make recordings is advised to notify the Clerk in advance so that appropriate arrangements can be made.

Lorraine Ganney RFO
14 October 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.

Members are reminded to the Code of Conduct, and Appendix B - Registering interests and nonparticipation.

3 **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.

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

Finance and Governance | 27 July 2026 v.2 - Minutes (Pages 2023-147/1-8)

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

5.1 **Deputy Clerk / Responsible Financial Officer Report**
July - October 2026

Over the past few months, alongside day-to-day finance and administrative responsibilities, work has continued across a number of projects and areas of compliance, governance and service delivery.

Martyn's Law Awareness Training

On 3 July, I attended an online awareness session regarding Martyn's Law, hosted by Kent Police and organised by SAFE by CST. The session focused on practical ways to improve safety and security at public events and venues. It provided useful guidance that can be considered when planning future Council events and activities, helping to ensure the safety of staff, volunteers and members of the public.

Finance Conference

In October, I attended the KALC Finance Conference alongside other Clerks and Responsible Financial Officers from across Kent. The conference provided updates on local council finance, governance, funding and budgeting, together with an opportunity to share knowledge and best practice with colleagues from other councils.

Health & Safety Audit

A Health & Safety Audit was carried out in September, reviewing the Council's procedures, documentation and recording processes. This was a useful exercise to ensure that our systems remain up to date and that we continue to meet our obligations as an employer and

service provider.

Asset Register

Following recommendations from the External Auditor, a detailed review of the Council's Asset Register has been undertaken. All assets have now been checked and the register updated to ensure it is accurate and reflects current holdings. The final stage of this work is to photograph the Council's assets so that a complete visual record is available for future reference.

Budget Preparation

The Clerk and I have started work on the 2027/28 budget in readiness for discussions at the November meeting. This includes reviewing current expenditure, anticipated costs and future commitments to support Members when setting priorities and making budget decisions for the coming financial year.

Market Update

In September, the Market Officer attended the NABMA Conference. I am delighted to report that Edenbridge Market was awarded **Small Market Team of the Year**.

This is a fantastic achievement and reflects the hard work of everyone involved. From administration and invoicing to trader liaison, event organisation, signage and market-day operations, it truly is a team effort and recognition should be given to all those who contribute to making the market such a success.

Solar Panels

I am continuing to investigate an issue with the Pavilion postcode, which is currently not being recognised by Royal Mail. As a result, we are unable to complete registration with Scottish Power to receive income from the solar panels.

I have spoken with the Rugby Club and understand that their rates correspondence is sent to a PO Box address. A contractor is due to visit the depot in October to investigate a fault, and I will take the opportunity to seek advice regarding their solar panel registration process and whether a similar solution may be available for the Pavilion.

KCC Market Grant

The market has also benefited from funding received through the Kent County Council Grant Scheme. Three new gazebos have been purchased and a new sail flag has been ordered to help promote the market and improve its presentation. Any remaining grant funding will be used towards the purchase of heavy-duty market weights to improve safety and resilience in poor weather conditions.

Epitaph Cemetery Management System

During routine work on the Epitaph Cemetery Management System, a number of historical discrepancies and recording errors have been identified. Work has now begun to correct these records and improve the accuracy of the system.

Whilst the original cemetery records and registers remain safely held, maintaining accurate digital records is important to ensure a reliable historical record is available for future generations. This will be an ongoing project over the coming months.

DBS Checks

Research has been undertaken into suitable providers for processing DBS checks for staff and volunteers. A local company has now been appointed and the Council has completed the registration process. DBS checks will be carried out over the coming month to support the Council's safeguarding responsibilities.

Closing Summary

Alongside the routine responsibilities of managing the Council's finances, processing payments, budget monitoring, banking, reconciliations, payroll, cemetery administration and market administration, significant progress has been made across a number of governance, compliance and service improvement projects during this period.

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

Members are asked to note an update on the the Annual Governance and Accountability Return (AGAR) for the financial year ended 31 March 2026, and the delay in receiving the completed external audit report..

Background

The Council submitted its Annual Governance and Accountability Return (AGAR) for the financial year ended 31 March 2026 external auditor, Mazars, in June and accordance with the required timescales. The Notice of Public Rights was published 2 June.

On 17 August 2026, the external auditor requested clarification on several matters, including confirmation of the accessibility of the Council's bank and investment accounts, an explanation of the movement in Box 9 (fixed assets and long-term investments), and a copy of the Council minutes confirming consideration of the previous year's external audit report.

The requested information was provided, together with further supporting documentation relating to movements in the Council's fixed asset register.

Fixed Asset Register – Box 9

During the audit review, a discrepancy of £1,405.08 was identified within the Council's fixed asset records.

The Council has used the EDGE IT financial software package for approximately ten years. However, the fixed asset register was previously maintained separately on an Excel spreadsheet, with 2024/25 being the first year that the Council used the EDGE IT asset register fully following the transfer of records.

The discrepancy related to an asset purchased in November 2024 which, due to a software data error, had not been included in the reported asset totals for 2024/25. The error was identified during the reconciliation of the asset register and has since been corrected, with the asset included in the closing balance for 2025/26. EDGE IT confirmed the data error, and no other input errors were identified.

The external auditor advised that, although the discrepancy was relatively small in monetary terms, it was considered material for the purposes of Box 9 of the AGAR and would therefore need to be reported.

The Council was offered the option of amending the AGAR, subject to an additional administration charge, or leaving the AGAR unamended and accepting a qualification point in the external audit report.

Following discussion with the Town Clerk, we confirmed to the external auditor on 25 September 2026 to proceed without amending the AGAR, accepting the resulting qualification in respect of Box 9. The underlying software error has been resolved.

Delay in Completion of External Audit

Under the Accounts and Audit Regulations 2015, the Council is required to publish its audited AGAR and Notice of Conclusion of Audit by 30 September 2026.

On 30 September, Mazars advised that a number of external audits remained under review and that some audit reports would not be issued in time to meet the statutory publication deadline.

As the Council had not received its completed external audit report, it was unable to publish the audited AGAR and Notice of Conclusion of Audit by the required deadline.

In accordance with the external auditor's recommendation, a notice was published on the Council's website (link below) and on the noticeboard, explaining the delay and confirming that the audited documents would be published as soon as the external audit had been completed.

Current Position

At the time of preparing this report, the Council is awaiting the completed external audit report from Mazars.

Once received, the audited AGAR, external auditor's report and Notice of Conclusion of Audit will be published on the Council's website and noticeboard, and the outcome of the audit will be reported to Members.

Recommendation

That Members note the report and the position regarding the external audit of the 2025/26 Annual Governance and Accountability Return, and to advise next Full Council meeting (when it is hoped to have received the completed external audit report).

7 **Financial Statement and Analysis of Receipts and Payments (financial Report Pack)**
This is the second quarter of the financial year - 01 July to 30 September 2026

7.1 **To ratify the expenditure report**
Do Members ratify the expenditure report?
Annex 1: 7.1 Expenditure report July to Sept.pdf (click to download).

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

7.3 **To review Expenditure over £500**
Do Members accept the expenditure over £500?
Annex 2: 7.3 Expenditure Over £500 July to Sept.pdf (click to download).

7.4 **To receive the income report**
Do Members accept the income report ?
Annex 3: 7.4 Income report July to Sept.pdf (click to download).

7.5 **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: 7.5 Finance Budget Comparison including Reserve Movements.pdf (click to download).

7.6 **To confirm the I&E Accounts summary**
Do Members have any questions about the I&E Accounts summary?
Do Members confirm the I&E Accounts?
Annex 5: 7.6 I and E Account Summary.pdf (click to download).

7.7 **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: 7.7 Consolidated Balance Sheet.pdf (click to download).

7.8 **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: 7.8 Financial Summary to End of September.pdf (click to download).

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

The bank statement reconciliations and the procurement card reconciliations have been checked by Cllr Layland.

Do Members confirm and accept the bank reconciliations and the procurement card reconciliations?

Annex 8: 7.9 Bank Reconciliation to end of September.pdf (click to download).

Annex 9: 7.9 Barclaycard July August Sept.pdf (click to download).

7.10 **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: 7.10 Bank Account Transfer to end of September.pdf (click to download).

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

1. Historical Society £39.20: Due to extenuating personal circumstance there has been a delay in payment. They have confirmed payment will be made the week ending 16 October.

2. Members are reminded that KTreatz Ltd has an outstanding balance of £308.40, 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 any further formal recovery action. In accordance with that resolution, a final request for payment was issued by email on 8 July 2026, requesting payment by 6 August 2026. The correspondence also offered the opportunity to propose a reasonable repayment arrangement.

No payment or repayment proposal was received by the deadline. On 10 August 2026, correspondence was received advising that payment would be made by 30 September 2026, but stating that payment was being delayed pending the outcome of a matter 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 action until its November meeting.

The proposed payment date of 30 September 2026 has now passed, and no payment has been received. Further correspondence was received on 7 October 2026 advising 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.

The Council has previously determined that the market pitch fees are properly due.

Members are requested to consider the current position and advise Full Council on how it recommends proceeding with recovery of the outstanding debt.

Annex 11: 7.11 Credit control Sept.pdf (click to download).

8 **Budget 2027/28 preparations**

8.1 **Review of budget cost centres – Buildings & Leases**

Members are asked to consider the introduction of a new Buildings cost centre as part of the preparation of the Council's 2027/28 budget.

Background

The Town Clerk, Deputy Clerk and officers have commenced preparations for the 2027/28 draft budget, with initial proposals due to be presented to the November Finance Committee meeting.

As part of this process, officers have identified an opportunity to review the Council's existing budget coding structure, following the establishment of the Buildings & Leases Committee.

Currently, expenditure relating to the maintenance of the Council's buildings is recorded across existing cost centres, primarily Central Services and Open Spaces. It is proposed to introduce a separate Buildings cost centre to bring together the income and expenditure associated with the management and maintenance of the Council's building assets.

Proposed New Cost Centre

Income: 700 series
Expenditure: 7000 series

The new cost centre would include budgets for building maintenance, repairs and other expenditure directly associated with the upkeep and management of the Council's building assets.

The intention is to distinguish between the costs of maintaining Council-owned buildings as assets and the operational costs associated with the services provided from those buildings.

For example, building maintenance costs relating to leased premises, such as Church House and the Pavilion, would be allocated to the new Buildings cost centre. However, operational expenditure such as utilities and business rates associated with the Depot, which supports the grounds maintenance service, would remain within Open Spaces. Similarly, operational costs associated with Doggetts would remain within Central Services.

Staffing Costs

Responsibility for the management and maintenance of the Council's buildings is currently shared between several officers, including the Open Spaces Officer, Facilities Manager and Grounds Team.

Rather than introducing a detailed breakdown of individual salaries across multiple cost centres, it is proposed to establish a staffing expenditure code within the new Buildings cost centre and apply a monthly percentage allocation from Open Spaces to reflect the proportion of staff time attributable to buildings management and maintenance.

An indicative allocation of 20% could be considered, although the appropriate percentage would be reviewed as part of the 2027/28 budget preparation.

Benefits of the Proposed Changes

The introduction of a dedicated Buildings cost centre would enable the Council to monitor building maintenance expenditure more effectively, providing greater financial transparency and clearer reporting.

It would also provide the Buildings & Leases Committee with more relevant financial

information to support its responsibilities for the Council's building assets, whilst maintaining the distinction between asset maintenance and service delivery costs.

The proposed changes would be incorporated into the preparation of the 2027/28 budget and would not, in themselves, represent an increase in expenditure, but rather a reallocation of existing budgets to provide a clearer financial structure.

Recommendation

That the Finance & Governance Committee supports the proposed introduction of a new Buildings cost centre, using income codes in the 700 series and expenditure codes in the 7000 series, with officers to review the allocation of relevant budgets and staffing costs as part of the preparation of the 2027/28 budget for consideration by Committee at its November.

8.2 **Review of Council Income Streams**

This is to update the Committee on an initial review of the Council's existing income streams and potential future opportunities to increase income.

Background

The Town Clerk and Deputy Clerk have commenced a review of the Council's income streams to identify whether there are opportunities to increase revenue and reduce reliance on the Council's precept.

The Council has relatively limited opportunities to generate additional income, with much of its income derived from existing services, facilities, investments and external funding. However, officers have identified several areas for further consideration.

Existing Income Streams

Cemetery Fees: Officers are undertaking a further comparison of the Council's cemetery fees against those charged by other local authorities and cemetery providers.

Initial comparisons indicate that Edenbridge's fees are generally around the mid-range. However, some administrative charges are considerably lower than those charged elsewhere, and there may be scope for modest increases to bring these more closely into line with comparable authorities.

Any proposed changes would be brought forward for consideration as part of the annual fees and charges review.

Rickards Hall: Income from Rickards Hall hire has reduced, and officers will be reviewing opportunities to increase bookings.

This will include greater publicity of the facility, alongside improvements to how the hall is presented and promoted on the Council's website, including making information about the facilities and booking arrangements more accessible.

Solar Panels – Pavilion: Officers continue to work towards resolving the outstanding issues with the Pavilion's solar panel installation, with the aim of ensuring the Council can realise the intended financial benefits of the system.

Investment Interest: The Council has achieved a significant improvement in its investment income following the transfer of funds into CCLA investment accounts.

For comparison, interest income in 2024 was £9,755, whereas the forecast income for the current financial year is approximately £22,000, more than double the previous amount.

This demonstrates the benefits of actively reviewing the Council's investment arrangements, although future income will remain dependent on interest rates and available funds.

External Grant Funding

Officers have also considered opportunities to increase income through external grant applications. Whilst grant funding can provide valuable financial support, applications are generally linked to specific projects and can involve considerable officer time in researching opportunities, preparing submissions and meeting subsequent reporting requirements.

With the establishment of the Buildings & Leases Committee, there may be opportunities to explore external funding for the maintenance, repair and conservation of the Council's listed buildings, including potential funding programmes through heritage organisations and the National Lottery Heritage Fund.

Any applications would need to be assessed against eligibility criteria, project requirements, match-funding obligations and available officer resources.

Future Considerations

With the potential future reduction or loss of Community Infrastructure Levy (CIL) funding, the Council will need to consider alternative ways of financing improvements and maintenance of its buildings, facilities and community assets.

Whilst there are limited opportunities to generate significant additional revenue through existing services, a more proactive approach to identifying external funding and exploring alternative income opportunities may become increasingly important.

This will require further consideration as part of the Council's longer-term financial planning, balancing the potential financial benefits against the resources required to pursue them.

However, it should be recognised that, without significant changes to the Council's current operations or approach to income generation, such as employing a dedicated grants and fundraising officer, introducing charges for car parking, or disposing of Council assets, the scope for generating substantial additional income remains limited. Such measures would require careful consideration of their financial implications, impact on residents and Council services, and the resources required to implement them.

Recommendation

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 reparation and longer-term financial planning.

9 **Date of Next Meeting 23 November 2026**