

To: All members of the Audit and Governance Panel

A meeting of the Audit and Governance Panel will be held in the Council Chamber, Town Hall, Lewes, on 25 October 2022 at 18:30pm, which you are summoned to attend.

Laura Chrysostomou

Town Clerk

19 October 2022

Agenda

1 Filming of council meetings and mobile phones

During this meeting, the public are allowed to film the committee and officers only from the front of the public gallery, providing it does not disrupt the meeting. Any items in the exempt part of an agenda cannot be filmed. If another member of the public objects to being recorded, the person(s) filming must stop doing so until that member of the public has finished speaking. Please switch mobile devices to silent for the duration of the meeting

2 Apologies for absence

3 Members' declarations of interests

To note any declarations of personal or prejudicial interest in items to be considered at this meeting.

4 Question time

Members of the public are welcome to attend this meeting of the audit and governance panel. Questions regarding items on the agenda may be heard at the start of the meeting with the Chair's consent. A period of 15 minutes is allocated for this purpose. Questions or requests to address the working party must be submitted to the Town Clerk by noon the day before the meeting.

5 Minutes

To agree the minutes of the Audit and Governance Panel meeting held on 28 September 2022. (Attached on pages 3 to 6)

6 Chair's report and urgent items

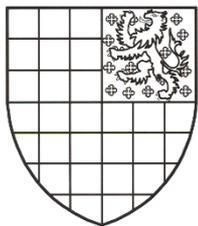
7 Officers' reports

- 7.1 To receive the budget monitor report for quarters one to two
(Report AGP003/2022 attached pages 7 to 14)

8 Exempt business

It is recommended that:

The public and accredited representatives of the press be excluded from the meeting under Section 100 Local Government Act 1972 due to the confidential nature of the business to be conducted.



Minutes of a meeting of the Audit and Governance Panel held on Wednesday 28 September 2022 in the Council Chamber, Town Hall at 6.00pm

Present:

Councillor M Bird
Councillor S Catlin
Councillor R Handy
Councillor M Milner
Councillor W Maples

In attendance:

Town Clerk
Responsible Finance Officer
Committee Administrator

1. **Election of chair:** Councillor Wendy Maples was elected as chair of the Panel for the year 2022 to 2023
2. **Apologies for absence:** were noted from Councillor Vernon
3. **Members' declarations of interest:** There were none.
4. **Question time:** There were none.
5. **Minutes:** The minutes of the meeting held on Monday 7 March 2022 were agreed as an accurate record.
6. **Chairs report and urgent items:** The Chair informed the meeting that her objectives as Chair of the panel would be to focus on both Audit and Governance and to ensure that the panel's work is in keeping with standard audit and governance practices.
7. **Officers' reports**
8. **Internal Audit Report 2021 to 2022**
 - 8.1 The panel considered report AGP001 the final internal audit report for Lewes Town Council for the financial year 2021 to 2022. The audit was conducted by the Town Council's Internal Auditor, Mulberry and Co.

8.2 One of the functions of the Internal Audit is to assure Members of the Council that the systems, financial and otherwise, are following best practice, operating correctly, compliant with all laws and regulations and can be relied upon.

8.3 Members noted the ongoing issue with the general fund. The Town Clerk explained that this would need to be considered during the budget process.

8.4 A question was raised regarding trusteeship and the need for Council to complete charity accounts, which the auditor recommends the council review. It was queried whether full council need to agree this or would the Town Clerk have the authority to implement this. The Town Clerk confirmed that she would not have the authority but had sought initial legal advice, and the contracted Responsible Finance Officer (RFO) would be working on this.

8.5 The Town Clerk explained to the panel that there is currently £80,000 of CIL (Community Infrastructure Levy) money in earmarked reserves. Each payment of CIL money received by council is listed separately in the accounts with a use by date so that the money can be tracked. £25,000 had already been committed for a pedestrian crossing.

8.6 The Town Clerk and RFO informed the panel that the Council is required by law to follow the 2015 Transparency Code. The Town Clerk will be working with the RFO, Finance and Administration Officer and Communications Officer to implement information to meet the requirements of the code, this will then be easier for officers to manage and keep updated. It is anticipated that this work will be completed by the end of the financial year.

8.7 The council does not currently have an Asset Policy. There are multiple asset registers across various documents. A policy will be developed for the Audit and Governance Panel to consider and recommended to Council for adoption.

8.8 The Chair raised the question of ethical investment. The Town Clerk and RFO were looking to research this soon. However, the RFO informed the panel of a financial platform called 'Flagstone' that several town and parish councils were moving towards using. Flagstone is an investment platform where a council can invest money. The investor can specify what criteria to invest in and one completed application form will enable the investor to open multiple bank accounts.

8.9 It was resolved that:

The Internal Auditor report from the 2021 to 2022 accounts and the action to implement the Internal Auditor's recommendations are noted.

9. Review of grant funding procedure

9.1 The Panel considered report AGP002 following a review of the grant assessment process by both the Audit and Governance Panel and the Grants Panel as requested by Council. The Grants Panel reviewed the proposals at their meeting on 21 September 2022 and made recommendations to this Panel, which were contained within the report. The Audit and Governance Panel considered the content of the report with a view to making final recommendations to Council for a revised procedure.

9.2 The Panel discussed how the grants link to the council vision and noted that when a new vision was developed this would be integrated into the grant criteria. **It was resolved that:**

1. Agree the wording in table 4.5, criteria 1 be amended, replacing the word 'cover' with 'includes', to read 'Support of the Council's vision, which includes:'

9.3 The Panel discussed the need to develop a simple guide to differentiating scores that would be applied to both smaller and major grants. The Grants Panel had proposed that each criterion is scored out of 5 rather than 20. **It was resolved that:**

1. Agree the differentiating scoring criteria for smaller and major grants and that each criterion to be scored out of 5 rather than 20.

9.4 The Panel then discussed how to address scores of those councillors absent or not scoring due to a declared interest. Currently a median score is added if no score has been sent in by a councillor. **It was resolved that:**

1. If scores have been submitted by a councillor they should be included, but if no scores have been submitted then a median should not be used.

9.5 The Panel considered a recommendation from the Grants Panel that major funding applications should follow the same procedure as the smaller grants process. An extraordinary Grants Panel would be convened on receipt of an application to assess and score with a recommendation being made to Full Council. **It was resolved that:**

1. The revised procedure whereby major funding applications will be assessed by an extraordinary Grants Panel who will then make a recommendation to Full Council be recommended to Full Council. No further scoring will be undertaken at Full Council.

9.6 The Panel then considered the matter of applicants being present in the public gallery while Council considers their application and attention was drawn to appropriate use of Section 100 of the Local Government Act 1972. The RFO informed the panel that other authorities had different processes as how to award grant money but the public are entitled to see how their money is being used. **It was resolved that:**

- 1 Agree that grant applicants may be present in the public gallery while their grant application is considered at Full Council.

9.7 The Grants Panel had formulated some FAQ's (frequently asked questions) to assist the officer receiving grant applications in their initial review of the application. These were considered by the Panel. **It was resolved that:**

1. Agree the FAQ's formulated by the Grants Panel.
2. Agree that the application form be amended to include a question about previous funding from the Town Council and whether feedback has been submitted.

10. Update on transition to new accounting software

10.1 The RFO updated the Panel on transition to the Rialtas Business Solutions accounting software. The RFO and FAO had successfully back processed from 1 April 2022 to date, and everything had balanced and reconciled.

1. The update on transition to the new accounting software was noted.

Signed.....

Dated.....

Lewes Town Council

Non-Confidential

Panel: Audit and Governance Panel

Date: 25 October 2022

Report Number: AGP003

Report by: Town Clerk

Subject: Budget Monitor Report

1. Summary

- 1.1 The report highlights significant variances from budget in Income and Expenditure relating to the Council's budget for 2022 to 2023. Actual figures are shown in Appendix 1.
- 1.2 Overall, it is currently projected that nett expenditure will be within budget by the end of the financial year (31st March 2023).
- 1.3 The Income and Expenditure report covers quarters one to two of the financial year 2022 to 2023. As can be seen in the budget summary in Appendix 2, 47.8% of the budget has been spent.

2. Recommendations

The Panel is Recommended to note the report.

3. Budget monitor 2022 to 2023

- 3.1 Members are reminded that Income and Expenditure is not always received, or paid out, evenly throughout the year. Therefore, fluctuations will occur as to the percentage of the budget used even when the Income or Expenditure is expected to be in line with the budget by the end of the financial year.
- 3.2 It should be noted that the actual figures do not include all earmarked reserves (EMR) movement, some of which occurs at year end.

3.2 Corporate Admin

- 3.2.1 The budget line called Other Staff Expenses includes training as well as other expenses. It is showing as £2,943 overspent, however £1,619.88 of this is to come from the General Fund for training in the new accounting system as agreed by Full Council on 23 June 2022. In addition, the budget line called Miscellaneous Expenses is also a training budget of £6,000. The overspend on training from Other Staff Expenses can be met by the underspend in Miscellaneous expenses.
- 3.2.2 ICT budget is overspent by £8,580, although £2,663 is to be met from the General Fund for the new accounting software as agreed by Full Council on 23 June 2022. A further £12,000 of expenditure is anticipated for the

remainder of this financial year. As previously raised with this panel the budget set is not sufficient. In 2020 to 2021 the total spend was circa £27,000 and 2019 to 2020 it was £29,000. In 2021 to 2022 the total spend was £48,509 but this included the new phone system, cancellation of the old phone system, the installation of public Wi-Fi, a new laptop and set up costs for new staff.

- 3.2.3 The budget for Consultants includes subscriptions for payroll and accounting software, national and regional local council subscriptions, internal and external audit fees. This budget shows as overspent by £13,864 but £9,727 of the expenditure is to be met from the General Fund as agreed by Full Council for the General Data Protection project and external audit fees from 2019 to 2021. A further £4,395 is to be recoded to EMR.

3.3 Civic Admin

- 3.3.1 The Catering budget is £6,791 underspent as expenditure for many events and activities have not yet occurred.
- 3.3.2 Miscellaneous Expenses normally covers costs associated with twinning, tourism and Civic Awards. £15,000 of this budget was the contribution to fireworks for the Queen's Jubilee.
- 3.3.3 The Grants budget includes £8,000 for Citizens Advice Bureau and £2,000 for Late Night Shopping and no expenditure has been incurred for these yet. The Grants budget also includes £60,000 for General Grants and a total of £20,215 has been awarded and £1,620 committed through two cycles. £40,529 has been miscoded.

3.4 Mayoralty

- 3.4.1 The Regalia budget is overspent by £2,971 due to insufficient budget being provided for the cost of past mayor and mayoress badges which was £2,916.67. This can be met by underspends within this cost centre.

3.5 Town Hall

- 3.5.1 The electricity budget is showing as overspent. An invoice for £15,799.44 is being queried.

3.6 All Saints Centre

- 3.6.1 There is an overspend showing in the Consultants budget as this expenditure has been miscoded and needs to come from EMR. It was for the listed building consent for the building works.
- 3.6.2 The Repairs and Maintenance budget shows as £11,919 overspent. £11,128 of this is to come from EMR for work relating to the building survey work. £737.28 is to be recoded to the Equipment and Furniture budget as it was for servicing the auditorium equipment.

- 3.6.3 The Gas budget is overspent by £263. There was an unusually high bill in July of £1,369.65, which is being queried.
- 3.6.4 The Alarm Systems budget shows as overspent. This was for a replacement fire alarm costing £6,590 which will be met from EMR.
- 3.6.5 Income is only 24.9% of the projected income target. Hire has been reduced due to cancellations because of COVID. The centre manager will review this and implement an action plan.

3.7 Malling Community Centre

- 3.7.1 The Repairs and Maintenance budget is overspent by £25,166 but £26,103.60 will be met from EMR as it relates to the refurbishment work, including the final certificate.
- 3.7.2 The electricity budget is overspent, and further bills are due. Costs for the new building may have been underestimated.
- 3.7.3 The Alarm Systems budget is overspent due to repair work required on the CCTV system and its set up.
- 3.7.4 Income is only 20.8% of the projected income target. Hire has been reduced due to cancellations because of COVID, limitations on availability of hire due to staffing and because the café is not yet in place due to ongoing negotiations. The centre manager will review the venue hire and implement an action plan.

3.8 Pells

- 3.8.1 The first of two instalments of £5,000 have been paid from the £10,000 Grant budget.

3.9 Open Spaces

- 3.9.1 The £15,000 Consultants budget is for the public waste artwork project.
- 3.9.2 The £11,000 Miscellaneous Expenses budget is for the contributions towards Christmas trees and bonfire stewards in the Town.
- 3.9.3 The Repairs and Maintenance budget in Open Spaces shows as overspent. £3,322 needs to be recoded.

3.10 Priory

- 3.10.1 The Priory Grant has been paid this year and was £13,860.16, from a budget of £13,315. This has been miscoded and is not showing as expenditure in the Priory cost centre yet.

3.11 Amenities

- 3.11.1 £12,487 has been paid for CTLA bus service support.

3.11.2 £15,000 has been paid to Compass for bus service support. This has been miscoded and is not showing as expenditure in the Amenities cost centre yet.

3.12 Allotments

3.12.1 Allotment rentals are showing over budgeted income because the renewal was for 18 months, so six months will be a pre-payment at year end.

Laura Chrysostomou
Town Clerk

19/10/2022

Lewes Town Council

Page 1

11:34

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Corporate Admin</u>								
1000 Fees & Charges	0	77	50	(27)			154.5%	
1015 Miscellaneous Income	0	0	1,230	1,230			0.0%	
Corporate Admin :- Income	0	77	1,280	1,203			6.0%	0
4000 Salaries & Wages	0	21,446	47,553	26,107		26,107	45.1%	
4010 National Insurance	0	1,899	7,157	5,258		5,258	26.5%	
4020 Superannuation	0	5,782	10,509	4,727		4,727	55.0%	
4055 Other Staff Expenses	94	6,893	3,950	(2,943)		(2,943)	174.5%	
4125 Printing	0	590	200	(390)		(390)	295.2%	
4130 Stationery	0	400	300	(100)		(100)	133.5%	
4135 Books & Periodicals	0	170	100	(70)		(70)	170.4%	
4140 Postage	0	80	400	320		320	20.0%	
4145 Telephones/ICT	1,342	18,958	10,378	(8,580)		(8,580)	182.7%	
4150 Office Equipment	290	998	2,000	1,002		1,002	49.9%	
4165 Consultants	3,850	20,964	7,100	(13,864)		(13,864)	295.3%	
4185 Miscellaneous Expenses	23	1,007	6,000	4,993		4,993	16.8%	
4190 Grants & Subscriptions	0	4,316	4,300	(16)		(16)	100.4%	
4195 Advertising & Promotions	100	204	800	596		596	25.5%	
4200 Traveling & Subsistence	0	54	120	67		67	44.6%	
4400 Repairs & Maintenance	0	0	100	100		100	0.0%	
4410 Electricity	0	69	0	(69)		(69)	0.0%	
4430 Equipment & Furniture etc	0	0	102	102		102	0.0%	
4445 Premises Insurance	0	2,228	1,510	(718)		(718)	147.6%	
4605 Miscellaneous Insurance	0	4,711	4,570	(141)		(141)	103.1%	
4610 Contributions to Reserves	0	0	7,300	7,300		7,300	0.0%	
4615 Other Miscellaneous Exp	0	572	600	28		28	95.3%	
Corporate Admin :- Indirect Expenditure	5,699	91,342	115,049	23,707	0	23,707	79.4%	0
Net Income over Expenditure	(5,699)	(91,265)	(113,769)	(22,504)				

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>150 Civic Admin</u>								
1015 Miscellaneous Income	0	301	150	(151)			200.9%	
Civic Admin :- Income	0	301	150	(151)			200.9%	0
4000 Salaries & Wages	43	19,776	48,311	28,535		28,535	40.9%	
4010 National Insurance	0	1,527	7,271	5,744		5,744	21.0%	
4020 Superannuation	0	4,019	10,677	6,658		6,658	37.6%	
4110 Regalia	0	235	1,200	965		965	19.6%	
4120 Catering	0	209	7,000	6,791		6,791	3.0%	
4125 Printing	0	38	700	662		662	5.4%	
4130 Stationery	0	0	500	500		500	0.0%	
4140 Postage	0	33	190	157		157	17.4%	
4145 Telephones/ICT	0	35	330	295		295	10.5%	
4150 Office Equipment	0	0	87	87		87	0.0%	
4170 Legal Expenses	0	0	2,000	2,000		2,000	0.0%	
4180 Members Allowance	589	4,310	8,802	4,492		4,492	49.0%	
4185 Miscellaneous Expenses	642	11,202	25,500	14,298		14,298	43.9%	
4190 Grants & Subscriptions	8,830	60,849	70,000	9,151		9,151	86.9%	3,000
4195 Advertising & Promotions	0	0	642	642		642	0.0%	
4200 Traveling & Subsistence	0	390	1,000	610		610	39.0%	
4605 Miscellaneous Insurance	0	842	1,000	158		158	84.2%	
4610 Contributions to Reserves	0	0	21,000	21,000		21,000	0.0%	
Civic Admin :- Indirect Expenditure	10,103	103,462	206,210	102,748	0	102,748	50.2%	3,000
Net Income over Expenditure	(10,103)	(103,161)	(206,060)	(102,899)				
6000 plus Transfer from EMR	0	3,000						
Movement to/(from) Gen Reserve	(10,103)	(100,161)						

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>180</u> <u>Mayoralty</u>								
1000 Fees & Charges	0	227	0	(227)			0.0%	
1015 Miscellaneous Income	0	12	500	488			2.4%	
Mayoralty :- Income	0	239	500	261			47.7%	0
4000 Salaries & Wages	11	11,959	30,140	18,181		18,181	39.7%	
4010 National Insurance	0	992	4,536	3,544		3,544	21.9%	
4020 Superannuation	0	2,457	6,661	4,204		4,204	36.9%	
4105 Equipment Rental	0	45	0	(45)		(45)	0.0%	
4110 Regalia	0	3,221	250	(2,971)		(2,971)	1288.5%	
4120 Catering	493	4,066	9,000	4,934		4,934	45.2%	
4125 Printing	0	23	300	277		277	7.5%	
4130 Stationery	0	0	300	300		300	0.0%	
4140 Postage	0	20	170	150		150	11.6%	
4145 Telephones/ICT	0	21	200	179		179	10.4%	
4150 Office Equipment	0	0	80	80		80	0.0%	
4175 Hospitality	0	0	850	850		850	0.0%	
4180 Members Allowance	76	152	978	826		826	15.6%	
4185 Miscellaneous Expenses	0	1,953	1,500	(453)		(453)	130.2%	
4190 Grants & Subscriptions	0	10	250	240		240	4.0%	
4200 Traveling & Subsistence	6	932	1,600	668		668	58.2%	
4605 Miscellaneous Insurance	0	228	406	178		178	56.2%	
Mayoralty :- Indirect Expenditure	586	26,079	57,221	31,142	0	31,142	45.6%	0
Net Income over Expenditure	(586)	(25,840)	(56,721)	(30,881)				

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>190 Income</u>								
1076 Precept	0	1,259,778	1,259,778	0			100.0%	
1080 Interest Received	52	303	0	(303)			0.0%	
1090 CIL Receipts	0	33,345	0	(33,345)			0.0%	33,345
Income :- Income	<u>52</u>	<u>1,293,426</u>	<u>1,259,778</u>	<u>(33,648)</u>			<u>102.7%</u>	<u>33,345</u>
Net Income	<u>52</u>	<u>1,293,426</u>	<u>1,259,778</u>	<u>(33,648)</u>				
6001 less Transfer to EMR	0	33,345						
Movement to/(from) Gen Reserve	<u>52</u>	<u>1,260,081</u>						

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>200 Town Hall</u>								
1000 Fees & Charges	4,008	37,357	85,000	47,643			43.9%	
1010 Rentals	0	4,176	7,800	3,624			53.5%	
1020 Flat Water Recharge	0	120	0	(120)			0.0%	
Town Hall :- Income	4,008	41,653	92,800	51,147			44.9%	0
4000 Salaries & Wages	133	37,717	103,273	65,556		65,556	36.5%	
4010 National Insurance	0	2,979	15,543	12,564		12,564	19.2%	
4020 Superannuation	0	7,037	22,823	15,786		15,786	30.8%	
4100 Consumable Store	0	1,590	2,600	1,010		1,010	61.2%	
4105 Equipment Rental	0	84	900	816		816	9.4%	
4115 Small Plant & Tools	646	793	1,100	307		307	72.1%	
4120 Catering	0	36	0	(36)		(36)	0.0%	
4125 Printing	0	91	250	159		159	36.2%	
4130 Stationery	74	368	500	132		132	73.6%	
4140 Postage	0	79	350	271		271	22.6%	
4145 Telephones/ICT	38	788	1,100	312		312	71.7%	
4150 Office Equipment	0	0	150	150		150	0.0%	
4160 Loan Charges	0	5,028	10,056	5,028		5,028	50.0%	
4165 Consultants	0	0	1,000	1,000		1,000	0.0%	
4170 Legal Expenses	0	0	2,450	2,450		2,450	0.0%	
4195 Advertising & Promotions	0	0	750	750		750	0.0%	
4400 Repairs & Maintenance	1,085	13,204	15,000	1,796		1,796	88.0%	
4405 Grounds Maintenance	0	1,542	4,800	3,258		3,258	32.1%	
4410 Electricity	0	19,338	13,195	(6,143)		(6,143)	146.6%	
4415 Gas	0	2,213	11,165	8,952		8,952	19.8%	
4420 Water & Drainage	554	912	3,000	2,088		2,088	30.4%	
4425 Alarm Systems	0	1,702	3,500	1,798		1,798	48.6%	
4430 Equipment & Furniture etc	0	1,631	2,500	869		869	65.2%	
4440 NNDR	6,298	37,784	65,130	27,346		27,346	58.0%	
4445 Premises Insurance	0	16,762	15,735	(1,027)		(1,027)	106.5%	
4605 Miscellaneous Insurance	0	1,001	1,025	24		24	97.7%	
4610 Contributions to Reserves	0	0	100,000	100,000		100,000	0.0%	
Town Hall :- Indirect Expenditure	8,829	152,680	397,895	245,215	0	245,215	38.4%	0
Net Income over Expenditure	(4,821)	(111,027)	(305,095)	(194,068)				

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>220 All Saints</u>								
1000 Fees & Charges	1,394	13,714	55,000	41,286			24.9%	
All Saints :- Income	1,394	13,714	55,000	41,286			24.9%	0
4000 Salaries & Wages	0	42,363	95,590	53,227		53,227	44.3%	
4010 National Insurance	0	2,621	14,386	11,765		11,765	18.2%	
4020 Superannuation	0	9,873	21,125	11,252		11,252	46.7%	
4100 Consumable Store	77	116	1,400	1,284		1,284	8.3%	
4105 Equipment Rental	0	0	500	500		500	0.0%	
4115 Small Plant & Tools	0	44	200	156		156	22.0%	
4120 Catering	0	0	400	400		400	0.0%	
4125 Printing	0	109	500	391		391	21.9%	
4130 Stationery	0	97	350	253		253	27.7%	
4140 Postage	0	116	480	364		364	24.1%	
4145 Telephones/ICT	0	607	1,000	393		393	60.7%	
4150 Office Equipment	0	0	250	250		250	0.0%	
4165 Consultants	0	1,366	0	(1,366)		(1,366)	0.0%	
4170 Legal Expenses	0	0	1,600	1,600		1,600	0.0%	
4185 Miscellaneous Expenses	0	0	350	350		350	0.0%	
4195 Advertising & Promotions	0	0	280	280		280	0.0%	
4400 Repairs & Maintenance	1,180	15,919	4,000	(11,919)		(11,919)	398.0%	
4405 Grounds Maintenance	0	317	500	183		183	63.4%	
4410 Electricity	0	833	2,030	1,197		1,197	41.0%	
4415 Gas	0	1,483	1,220	(263)		(263)	121.5%	
4420 Water & Drainage	0	0	2,480	2,480		2,480	0.0%	
4425 Alarm Systems	0	6,590	380	(6,210)		(6,210)	1734.2%	6,590
4430 Equipment & Furniture etc	283	605	9,500	8,895		8,895	6.4%	
4440 NNDR	384	8,220	3,875	(4,345)		(4,345)	212.1%	
4445 Premises Insurance	0	3,699	3,860	161		161	95.8%	
4605 Miscellaneous Insurance	0	1,102	1,178	76		76	93.6%	
4610 Contributions to Reserves	0	0	40,000	40,000		40,000	0.0%	
All Saints :- Indirect Expenditure	1,924	96,081	207,434	111,353	0	111,353	46.3%	6,590
Net Income over Expenditure	(530)	(82,367)	(152,434)	(70,067)				
6000 plus Transfer from EMR	0	6,590						
Movement to/(from) Gen Reserve	(530)	(75,777)						

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>240</u> <u>Malling C/Centre</u>								
1000 Fees & Charges	65	10,418	50,000	39,582			20.8%	
Malling C/Centre :- Income	65	10,418	50,000	39,582			20.8%	0
4000 Salaries & Wages	0	29,187	68,569	39,382		39,382	42.6%	
4010 National Insurance	0	1,849	10,320	8,471		8,471	17.9%	
4020 Superannuation	0	5,288	15,154	9,866		9,866	34.9%	
4100 Consumable Store	77	356	1,200	844		844	29.6%	
4105 Equipment Rental	25	121	500	379		379	24.1%	
4115 Small Plant & Tools	0	59	150	91		91	39.1%	
4125 Printing	0	8	100	92		92	7.5%	
4130 Stationery	0	151	150	(1)		(1)	100.4%	
4140 Postage	0	7	100	93		93	6.6%	
4145 Telephones/ICT	0	420	1,000	580		580	42.0%	
4150 Office Equipment	(27)	0	100	100		100	0.0%	
4160 Loan Charges	0	24,159	48,000	23,841		23,841	50.3%	
4165 Consultants	0	0	1,000	1,000		1,000	0.0%	
4170 Legal Expenses	180	180	1,500	1,320		1,320	12.0%	
4185 Miscellaneous Expenses	27	40	300	260		260	13.4%	
4195 Advertising & Promotions	0	0	120	120		120	0.0%	
4400 Repairs & Maintenance	125	27,166	2,000	(25,166)		(25,166)	1358.3%	
4405 Grounds Maintenance	0	574	1,000	426		426	57.4%	
4410 Electricity	160	1,067	1,020	(47)		(47)	104.7%	
4415 Gas	58	548	1,020	472		472	53.7%	
4420 Water & Drainage	351	721	1,500	779		779	48.0%	
4425 Alarm Systems	0	1,376	600	(776)		(776)	229.3%	
4430 Equipment & Furniture etc	0	13	1,000	987		987	1.3%	
4440 NNDR	0	3,932	5,275	1,343		1,343	74.5%	
4445 Premises Insurance	0	1,195	2,030	835		835	58.8%	
4605 Miscellaneous Insurance	0	76	1,420	1,344		1,344	5.4%	
Malling C/Centre :- Indirect Expenditure	976	98,491	165,128	66,637	0	66,637	59.6%	0
Net Income over Expenditure	(911)	(88,074)	(115,128)	(27,054)				

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>260 Pells</u>								
1000 Fees & Charges	0	40	150	110			26.7%	
Pells :- Income	0	40	150	110			26.7%	0
4000 Salaries & Wages	0	5,876	10,745	4,869		4,869	54.7%	
4010 National Insurance	0	439	1,617	1,178		1,178	27.2%	
4020 Superannuation	0	1,210	2,375	1,165		1,165	50.9%	
4105 Equipment Rental	0	0	40	40		40	0.0%	
4115 Small Plant & Tools	0	0	120	120		120	0.0%	
4125 Printing	0	15	0	(15)		(15)	0.0%	
4130 Stationery	0	0	50	50		50	0.0%	
4140 Postage	0	13	70	57		57	18.9%	
4145 Telephones/ICT	0	14	100	86		86	13.8%	
4150 Office Equipment	0	0	35	35		35	0.0%	
4165 Consultants	0	0	770	770		770	0.0%	
4170 Legal Expenses	0	0	90	90		90	0.0%	
4190 Grants & Subscriptions	0	5,000	10,000	5,000		5,000	50.0%	
4200 Traveling & Subsistence	107	107	0	(107)		(107)	0.0%	
4400 Repairs & Maintenance	(314)	156	4,500	4,344		4,344	3.5%	
4405 Grounds Maintenance	1,622	3,452	12,240	8,788		8,788	28.2%	
4445 Premises Insurance	0	784	1,120	336		336	70.0%	
4605 Miscellaneous Insurance	0	380	173	(207)		(207)	219.7%	
4610 Contributions to Reserves	0	0	8,300	8,300		8,300	0.0%	
Pells :- Indirect Expenditure	1,414	17,445	52,345	34,900	0	34,900	33.3%	0
Net Income over Expenditure	(1,414)	(17,405)	(52,195)	(34,790)				

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
300 Open Spaces								
4000 Salaries & Wages	0	8,420	22,144	13,724		13,724	38.0%	
4010 National Insurance	0	619	3,333	2,714		2,714	18.6%	
4020 Superannuation	0	1,719	4,894	3,175		3,175	35.1%	
4100 Consumable Store	0	81	1,000	919		919	8.1%	
4105 Equipment Rental	0	1,375	9,000	7,625		7,625	15.3%	
4115 Small Plant & Tools	0	0	150	150		150	0.0%	
4125 Printing	0	19	30	11		11	62.9%	
4130 Stationery	0	0	50	50		50	0.0%	
4140 Postage	0	17	90	74		74	18.3%	
4145 Telephones/ICT	0	48	450	402		402	10.7%	
4150 Office Equipment	0	0	50	50		50	0.0%	
4165 Consultants	0	0	15,000	15,000		15,000	0.0%	
4170 Legal Expenses	0	0	1,200	1,200		1,200	0.0%	
4185 Miscellaneous Expenses	0	1	11,000	10,999		10,999	0.0%	
4190 Grants & Subscriptions	0	0	1,500	1,500		1,500	0.0%	
4195 Advertising & Promotions	0	0	200	200		200	0.0%	
4200 Traveling & Subsistence	0	0	50	50		50	0.0%	
4400 Repairs & Maintenance	0	4,423	2,000	(2,423)		(2,423)	221.1%	
4405 Grounds Maintenance	259	10,370	56,510	46,140		46,140	18.4%	
4605 Miscellaneous Insurance	0	152	264	112		112	57.6%	
4610 Contributions to Reserves	0	0	4,000	4,000		4,000	0.0%	
Open Spaces :- Indirect Expenditure	259	27,244	132,915	105,671	0	105,671	20.5%	0
Net Expenditure	(259)	(27,244)	(132,915)	(105,671)				

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
305 Lewes Priory								
4000 Salaries & Wages	0	1,641	3,764	2,123		2,123	43.6%	
4010 National Insurance	0	125	566	441		441	22.2%	
4020 Superannuation	0	340	832	492		492	40.9%	
4115 Small Plant & Tools	0	0	25	25		25	0.0%	
4125 Printing	0	4	0	(4)		(4)	0.0%	
4130 Stationery	0	0	15	15		15	0.0%	
4140 Postage	0	3	20	17		17	16.5%	
4145 Telephones/ICT	0	3	30	27		27	11.5%	
4150 Office Equipment	0	0	20	20		20	0.0%	
4190 Grants & Subscriptions	0	0	13,315	13,315		13,315	0.0%	
4400 Repairs & Maintenance	0	0	200	200		200	0.0%	
4420 Water & Drainage	31	52	180	128		128	29.1%	
4445 Premises Insurance	0	0	315	315		315	0.0%	
4610 Contributions to Reserves	0	0	300	300		300	0.0%	
Lewes Priory :- Indirect Expenditure	31	2,169	19,582	17,413	0	17,413	11.1%	0
Net Expenditure	(31)	(2,169)	(19,582)	(17,413)				

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>310 Amenities</u>								
4000 Salaries & Wages	0	6,050	17,254	11,204		11,204	35.1%	
4010 National Insurance	0	410	2,597	2,187		2,187	15.8%	
4020 Superannuation	0	1,221	3,813	2,592		2,592	32.0%	
4100 Consumable Store	0	77	80	3		3	96.1%	
4115 Small Plant & Tools	0	0	200	200		200	0.0%	
4125 Printing	0	15	0	(15)		(15)	0.0%	
4130 Stationery	0	0	45	45		45	0.0%	
4140 Postage	0	13	75	62		62	17.6%	
4145 Telephones/ICT	0	14	150	136		136	9.2%	
4150 Office Equipment	0	0	40	40		40	0.0%	
4190 Grants & Subscriptions	0	0	600	600		600	0.0%	
4400 Repairs & Maintenance	40	1,237	6,000	4,763		4,763	20.6%	
4405 Grounds Maintenance	212	972	5,000	4,028		4,028	19.4%	
4410 Electricity	0	68	700	632		632	9.7%	
4430 Equipment & Furniture etc	0	0	2,000	2,000		2,000	0.0%	
4445 Premises Insurance	0	0	1,056	1,056		1,056	0.0%	
4605 Miscellaneous Insurance	0	0	177	177		177	0.0%	
4610 Contributions to Reserves	12,487	12,487	27,600	15,113		15,113	45.2%	
Amenities :- Indirect Expenditure	12,739	22,564	67,387	44,823	0	44,823	33.5%	0
Net Expenditure	(12,739)	(22,564)	(67,387)	(44,823)				

Detailed Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>320 Allotments</u>								
1000 Fees & Charges	0	13	0	(13)			0.0%	
1010 Rentals	0	10,604	4,975	(5,629)			213.2%	
1015 Miscellaneous Income	0	48	0	(48)			0.0%	
Allotments :- Income	0	10,665	4,975	(5,690)			214.4%	0
4000 Salaries & Wages	0	7,819	18,454	10,635		10,635	42.4%	
4010 National Insurance	0	551	2,777	2,226		2,226	19.9%	
4020 Superannuation	0	1,595	4,078	2,483		2,483	39.1%	
4100 Consumable Store	0	14	0	(14)		(14)	0.0%	
4115 Small Plant & Tools	0	16	120	104		104	13.2%	
4120 Catering	0	0	250	250		250	0.0%	
4125 Printing	0	15	0	(15)		(15)	0.0%	
4130 Stationery	0	0	50	50		50	0.0%	
4140 Postage	0	13	90	77		77	14.7%	
4145 Telephones/ICT	0	14	140	126		126	9.9%	
4150 Office Equipment	0	0	20	20		20	0.0%	
4190 Grants & Subscriptions	0	55	70	15		15	78.6%	
4195 Advertising & Promotions	257	416	650	235		235	63.9%	
4200 Traveling & Subsistence	0	0	100	100		100	0.0%	
4400 Repairs & Maintenance	410	791	1,500	709		709	52.8%	
4405 Grounds Maintenance	0	3,625	6,000	2,375		2,375	60.4%	
4420 Water & Drainage	148	1,128	4,000	2,872		2,872	28.2%	
4605 Miscellaneous Insurance	0	152	168	16		16	90.5%	
4610 Contributions to Reserves	0	0	5,000	5,000		5,000	0.0%	
Allotments :- Indirect Expenditure	815	16,205	43,467	27,262	0	27,262	37.3%	0
Net Income over Expenditure	(815)	(5,540)	(38,492)	(32,952)				
Grand Totals:- Income	5,518	1,370,533	1,464,633	94,100			93.6%	
Expenditure	43,375	653,761	1,464,633	810,872	0	810,872	44.6%	
Net Income over Expenditure	(37,857)	716,772	0	(716,772)				
plus Transfer from EMR	0	9,590						
less Transfer to EMR	0	33,345						
Movement to/(from) Gen Reserve	(37,857)	693,016						

19/10/2022

Lewes Town Council

Page 1

19:27

Summary Income & Expenditure by Budget Heading 19/10/2022

Month No: 7

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100 Corporate Admin	Income	77	1,280	1,203			6.0%
	Expenditure	97,570	115,049	17,479		17,479	84.8%
	Movement to/(from) Gen Reserve	<u>(97,492)</u>					
150 Civic Admin	Income	301	150	(151)			200.9%
	Expenditure	108,222	206,210	97,988		97,988	52.5%
	Net Income over Expenditure	<u>(107,920)</u>	<u>(206,060)</u>	<u>(98,140)</u>			
	plus Transfer from EMR	3,000					
	Movement to/(from) Gen Reserve	<u>(104,920)</u>					
180 Mayoralty	Income	239	500	261			47.7%
	Expenditure	29,135	57,221	28,086		28,086	50.9%
	Movement to/(from) Gen Reserve	<u>(28,897)</u>					
190 Income	Income	1,293,426	1,259,778	(33,648)			102.7%
	less Transfer to EMR	33,345					
	Movement to/(from) Gen Reserve	<u>1,260,081</u>					
200 Town Hall	Income	41,653	92,800	51,147			44.9%
	Expenditure	167,588	397,895	230,307		230,307	42.1%
	Movement to/(from) Gen Reserve	<u>(125,935)</u>					
220 All Saints	Income	13,714	55,000	41,286			24.9%
	Expenditure	99,642	207,434	107,792		107,792	48.0%
	Net Income over Expenditure	<u>(85,928)</u>	<u>(152,434)</u>	<u>(66,506)</u>			
	plus Transfer from EMR	6,590					
	Movement to/(from) Gen Reserve	<u>(79,338)</u>					
240 Malling C/Centre	Income	10,418	50,000	39,582			20.8%
	Expenditure	104,976	165,128	60,152		60,152	63.6%
	Movement to/(from) Gen Reserve	<u>(94,559)</u>					
260 Pells	Income	40	150	110			26.7%
	Expenditure	18,924	52,345	33,421		33,421	36.2%
	Movement to/(from) Gen Reserve	<u>(18,883)</u>					
300 Open Spaces	Expenditure	29,365	132,915	103,550		103,550	22.1%
305 Lewes Priory	Expenditure	2,582	19,582	17,000		17,000	13.2%
310 Amenities	Expenditure	24,102	67,387	43,285		43,285	35.8%
320 Allotments	Income	10,665	4,975	(5,690)			214.4%
	Expenditure	18,101	43,467	25,366		25,366	41.6%
	Movement to/(from) Gen Reserve	<u>(7,436)</u>					

Summary Income & Expenditure by Budget Heading 19/10/2022

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	1,370,533	1,464,633	94,100			93.6%
Expenditure	700,206	1,464,633	764,427	0	764,427	47.8%
Net Income over Expenditure	<u>670,327</u>	<u>0</u>	<u>(670,327)</u>			
plus Transfer from EMR	9,590					
less Transfer to EMR	33,345					
Movement to/(from) Gen Reserve	<u>646,571</u>					