

To: All members of the Finance Working Party,

A meeting of the Finance Working Party will be held in the Council Chamber, Town Hall, Lewes, on 5 January, 2023, at 6:30pm, which you are summoned to attend.

Laura Chrysostomou
Town Clerk
30 December 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 council. Questions regarding items on the agenda may be heard at the start of the meeting with the Mayor's consent. A period of 15 minutes is allocated for this purpose. Questions or requests to address the council must be submitted to the Town Clerk by noon the day before the meeting.

5 Minutes

- 5.1 To agree the minutes of the meeting held on Monday 5 December 2022
(attached pages 3 to 5)

6 Chair's announcements and urgent items

7 Officers' reports

- 7.1 Draft budget for the financial year 2023 to 2024

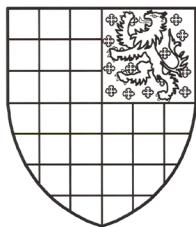
To consider the revised draft budget and review the earmarked reserves.

(attached pages 6 to 17)

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 Finance Working Party held on Monday 5 December 2022 at 6.30pm in the Council Chamber, Lewes Town Hall.

Present:

Councillor Earl
Councillor Lamb (Chair)
Councillor Mayhew
Councillor Makepeace
Councillor Wood

In attendance

Town Clerk
Responsible Financial Officer

1. Election of Chair

1.1. Councillor Lamb was elected as chair of the working party for the municipal year 2022 to 2023.

2. Filming of council meetings and mobile phones

2.1. The procedures were noted.

3. Apologies for absence

3.1. There were apologies from Councillor Herbert who had personal commitments.

4. Members' declarations of interests

4.1. There were none.

5. Question time

5.1. There were none.

6. Chair's announcements and urgent items

6.1. There were none.

7. Officers' reports

7.1. Draft budget for the financial year 2023 to 2024

7.2. The Town Clerk explained that the draft budget has been presented in a revised format developed by the Town Clerk and locum Responsible Financial Officer through a series of workshops with councillors. The Finance Working Party were invited to comment on the revised format which will be further developed to include projected budgets for 2024 to 2025 and 2025 to 2026.

7.3. The Town Clerk explained that this was an initial draft budget for the working party to consider which will be subject to further changes as the Council progresses

through the budget setting process. The Town Council's budget is under great pressure with substantial increases to utility costs, salary increases and general costs. Work is ongoing to provide projections on increases in areas such as business rates, utility bills and contractor costs. The results of recent surveys and research are also yet to be received and will impact on the budget.

7.4. The budget currently reflects a 5% increase on salaries although the national pay increase has not been confirmed yet.

7.5. Income from hire of venues shows no increase yet and the working party was asked to consider a steer on this. It was noted that income was under in the current financial year and that the budgeted income figures may not reflect the actual income received. It was noted that prior actuals were difficult to use to inform income due to covid. The suggesting of increasing hire charges by 5% or by 10% was considered but it was also noted that this may reduce occupancy levels resulting in loss of income. It was agreed that market research should be undertaken to ascertain venue hire costs in the local area. In early 2023 analysis of occupancy rates will be undertaken but that data won't be ready in time for setting the budget. It was agreed to keep the income figures as they are in the draft budget but to review increasing the hire charges following market research into local charges.

7.6. It was agreed to remove the tourism budget as there are no plans to use this for the forthcoming year.

7.7. The budget for the councillor and staff Christmas meal was removed. Alternative suggestions were offered for consideration.

7.8. Travel and subsistence for councillors was reduced from £2,600 to £1,600 and would be used for travel outside of the Town. Travel within the town would only be paid if there was a medical or similar need.

7.9. The proposed budget of £10,000 for contributing to an access officer was removed on the basis that the Town Council may not be required to contribute, but if it did this could be met from the General Fund.

7.10. It was agreed to reduce community grants from £60,000 to £50,000 as the last three years no more than £45,000 has been awarded. This was balanced with the increases in costs and greater need. It would be reviewed in future years.

7.11. It was agreed that formal service funding agreements should be implemented with monitoring and review processes. Additional officer resource would need to be assigned to undertake this work.

7.12. Further information was required on the contribution to CCTV.

7.13. The bonfire reception was reduced from £1,000 to £750 with a more focussed group of attendees and more of a light buffet and refreshments rather than a sit-down meal which meant attendees would be able to watch the procession.

7.14. The Mayor making reception budget was reduced from £4,000 to £2,500 and the event to be planned accordingly.

7.15. The twin town civic visits budget should be reviewed with primarily the Mayor and Mayoress visiting the twin towns. In anniversary years where there is a resigning of treaties additional support should be given by sending the Town Clerk or other officer. 2023 is an anniversary year. It was noted that the Mayor of the Town Council

changes each year. It was agreed that a maximum of three visitors would be received from the twin towns.

7.16. It was agreed that staff overtime for attendance at events and meetings should be reviewed to ensure it is efficient. The Town Clerk explained that staffing costs would be accounted for within the event budgets where applicable.

7.17. It was agreed to allocate £20,000 for festive lights.

The meeting closed at 20:27pm.

Signed.....

Dated.....

SUMMARY DRAFT BUDGET 2023 to 2024					2022-23 Actual Budget		
		Income	Expenditure	Net Income over	Income	Expenditure	Net Income over
100	Corporate Administration	1,280	385,800	-384,520			
150	Democratic Services	0	29,646	-29,646			
170	Grants & Service Funding Agreements	0	156,838	-156,838			
180	Events	0	17,950	-17,950			
200	Town Hall	92,800	318,986	-226,186			
220	All Saints Centre	50,000	132,475	-82,475			
240	Malling Community Centre	50,000	165,052	-115,052			
260	Pells	150	18,593	-18,443			
300	Open Spaces & Amenities	1,392	104,184	-102,792			
320	Allotments	4,975	14,388	-9,413			
	COUNCIL	200,597	1,343,912	-1,143,315	204,855	1,251,133	-1,046,278
	Contribution to reserves	0	242,000	-1,385,315	0	213,500	-1,259,778
	Precept	1,385,315			1,259,778		
		1,585,912	1,585,912	0	1,464,633	1,464,633	0
	Tax Base	6,049.6			6,049.6		
	Band D Equivalent	£228.99	9.97%		£208.24		
	General Fund as at 1 April 2022	£405,102					
	Agreed expenditure from the GF	£26,408					

Direct comparative figures unavailable due to realignment of budget codes, but total income and expenditure figures are correct

100 CORPORATE ADMINISTRATION		2023/24
		<u>Draft</u>
1000	Fees & Charges	50
1015	Miscellaneous Income	1,230
	Income	1,280
4000	Salaries & Wages	247,970
4010	National Insurance	20,655
4020	Superannuation	56,065
4055	Other Staff Expenses	1,500
4125	Printing	230
4130	Stationery	510
4135	Books & Periodicals	234
4140	Postage	745
4145	Telephones	8,131
NEW	ICT	10,000
4150	Office Equipment	2,165
NEW	Internal Audit Fees	800
NEW	External Audit Fees	2,000
NEW	Website	4,272
NEW	Software Licences	8,420
4185	Training	7,500
4190	Subscriptions	6,801
4195	Advertising & Promotions	800
4200	Traveling & Subsistence	120
4400	Office Repairs & Maintenance	100
4430	Office Equipment & Furniture	102
4445	Premises Insurance	1,510
4605	Miscellaneous Insurance	4,570
4615	Other Miscellaneous Expenditure	600
	Expenditure	385,800
	Net Income over Expenditure	-384,520
	Contribution from Reserves	0
	General Reserve	5,000
	ICT Replacement EMR	2,000
	Website EMR	300
	Contributions to Reserves	7,300

150 DEMOCRATIC SERVICES		2023/24
		<u>Draft</u>
1015	Miscellaneous Income	
	Income	0
4110	Regalia	2,000
4125	Printing	1,000
4130	Stationery	800
4140	Postage	360
NEW	Software Licences	1,010
4170	Legal Expenses	2,000
4175	Hospitality	850
4180	Members Allowances	9,000
NEW	Mayors Allowance	978
NEW	Mayors Discretionary Fund	1,000
NEW	Members Training	1,000
NEW	Twin Town Civic Visits	3,000
NEW	Tourism	0
NEW	Civic Awards	1,500
NEW	Corporate Hospitality	500
NEW	Subscriptions	250
NEW	Mayors Expenses	250
NEW	Cllrs & Staff Xmas Dinner	0
NEW	Mayoral Miscellaneous	500
NEW	Town Meeting	642
4200	Traveling & Subsistence	1,600
4605	Miscellaneous Insurance	1,406
	Expenditure	29,646
	Net Income over Expenditure	-29,646
	Contribution <u>from</u> Reserves	0
	Renewable Energy EMR	2,000
	Election Costs EMR	5,000
	Contributions <u>to</u> Reserves	7,000

<u>170 GRANTS & SERVICE FUNDING AGREEMENTS</u>		<u>2023/24</u>
		<u>Draft</u>
	Income	0
4190	Community Grants	50,000
NEW	Major Funding Grants	20,000
NEW	CAB SFA	8,000
NEW	Christmas Traders SFA	2,000
NEW	Twinning Association Support	5,000
NEW	LCAAG Support	500
NEW	Pells Pool Community Association SFA	10,000
NEW	PPCA Support	510
NEW	Compass Bus SFA	15,000
NEW	CTLA SFA	12,600
NEW	Lightbox Project SFA	3,000
NEW	Priory Trust SFA	13,715
NEW	CCTV SFA	10,513
NEW	Bonfire Stewards	6,000
	Expenditure	156,838
	Net Income over Expenditure	-156,838
	Contribution <u>from</u> Reserves	0
	Contributions <u>to</u> Reserves	0

180 EVENTS		2023/24
		<u>Draft</u>
1015	Miscellaneous Income	0
	Income	0
NEW	Bonfire Breakfast	1,000
NEW	Bonfire Reception	750
NEW	Easter Tea	1,500
NEW	Civic Carol Service	1,000
NEW	Remembrance Sunday	1,000
NEW	Christmas Late Night Shopping	1,000
NEW	Heritage Open Day	1,000
NEW	Black History Month	2,000
NEW	Mayoral & Civic Receptions	3,000
NEW	Mayor Making Reception	2,500
NEW	Holocaust Memorial Day Launch	200
NEW	British Empire Medal Investiture	500
NEW	King's Coronation	2,500
	Expenditure	17,950
	Net Income over Expenditure	-17,950
	Contribution <u>from</u> Reserves	0
	Commemorations & Events EMR	2,000
	Contributions <u>to</u> Reserves	2,000

<u>200 TOWN HALL</u>		<u>2023/24</u>
		<u>Draft</u>
1000	Fees & Charges	85,000
1010	Rentals	7,800
	Income	92,800
4000	Salaries & Wages	115,113
4010	National Insurance	10,296
4020	Superannuation	25,440
4100	Housekeeping consumables	2,600
4105	Equipment Rental	900
4115	Small Plant & Tools	1,100
4125	Printing	250
4130	Stationery	500
4140	Postage	350
4145	Telephones / ICT	1,100
4150	Office Equipment	150
4160	Loan Charges	10,056
4165	Consultants	1,000
NEW	PRS/PPL Licences	2,000
NEW	Software Licences	150
4195	Advertising & Promotions	750
4400	Repairs & Maintenance	13,000
NEW	Waste	3,500
NEW	Health and Safety	2,000
4405	Grounds Maintenance	1,300
4410	Electricity	19,793
4415	Gas	16,748
4420	Water & Drainage	3,000
4425	Alarm Systems	3,500
4430	Equipment & Furniture	2,500
4440	Business Rates	65,130
4445	Premises Insurance	15,735
4605	Miscellaneous Insurance	1,025
	Expenditure	318,986
	Net Income over Expenditure	-226,186
	Contribution <u>from</u> Reserves	0
	Town Hall EMR	100,000
	Contributions <u>to</u> Reserves	100,000

220 ALL SAINTS CENTRE		2023/24
		Draft
1000	Fees & Charges	50,000
	Income	50,000
4000	Salaries & Wages	71,344
4010	National Insurance	6,356
4020	Superannuation	15,767
4100	Housekeeping consumables	1,400
4105	Equipment Rental	500
4115	Small Plant & Tools	200
NEW	Kiosk Stock	400
4125	Printing	500
4130	Stationery	350
4140	Postage	480
4145	Telephones / ICT	1,000
4150	Office Equipment	250
NEW	PRS/PPL Licences	2,000
NEW	Software Licences	150
4185	Miscellaneous Expenses	350
4195	Advertising & Promotions	280
4400	Repairs & Maintenance	3,000
NEW	Health and Safety	1,000
NEW	Waste	700
4405	Grounds Maintenance	300
4410	Electricity	3,045
4415	Gas	1,830
4420	Water & Drainage	2,480
4425	Alarm Systems	380
4430	Equipment & Furniture	9,500
4440	Business Rates	3,875
4445	Premises Insurance	3,860
4605	Miscellaneous Insurance	1,178
	Expenditure	132,475
	Net Income over Expenditure	-82,475
	Contribution from Reserves	0
	All Saints EMR	100,000
	Contributions to Reserves	100,000

240 MALLING COMMUNITY CENTRE		2023/24
		Draft
1000	Fees & Charges	30,000
NEW	Café income	20,000
	Income	50,000
4000	Salaries & Wages	71,834
4010	National Insurance	5,507
4020	Superannuation	13,326
4100	Housekeeping consumables	1,200
4105	Equipment Rental	500
4115	Small Plant & Tools	150
4125	Printing	100
4130	Stationery	150
4140	Postage	100
4145	Telephones / ICT	1,000
4150	Office Equipment	100
4160	Loan Charges	48,000
4165	Consultants	1,000
4170	Legal Expenses	1,500
NEW	PRS/PPL Licences	2,000
NEW	Software Licences	150
4185	Miscellaneous Expenses	300
4195	Advertising & Promotions	500
4400	Repairs & Maintenance	1,500
NEW	Health and Safety	500
NEW	Waste	600
4405	Grounds Maintenance	150
4410	Electricity	1,530
4415	Gas	1,530
4420	Water & Drainage	1,500
4425	Alarm Systems	600
4430	Equipment & Furniture	1,000
4440	Business Rates	5,275
4445	Premises Insurance	2,030
4605	Miscellaneous Insurance	1,420
	Expenditure	165,052
	Net Income over Expenditure	-115,052
	Contribution from Reserves	0
	Malling Centre EMR	0
	Contributions to Reserves	0

260 PELLs		2023/24
		<u>Draft</u>
1000	Fees & Charges	150
	Income	150
4105	Equipment Rental	50
NEW	Water extraction licence	90
NEW	Lake Maintenance	4,500
NEW	Playground Maintenance	1,000
NEW	Playground Contracted Inspections	900
NEW	Pells Contracted Grounds Maintenance	8,760
4405	Grounds Maintenance	2,000
4445	Premises Insurance	1,120
4605	Miscellaneous Insurance	173
	Expenditure	18,593
	Net Income over Expenditure	-18,443
	Contribution <u>from</u> Reserves	0
	Pells Lake EMR	3,300
	Pells Kiosk EMR	5,000
	Pells Playground EMR	10,000
	Contributions <u>to</u> Reserves	18,300

300 OPEN SPACES AND AMENITIES		2023/24
		<u>Draft</u>
NEW	Verges	1,392
	Income	1,392
4115	Small Plant & Tools	615
4165	Provision for environmental audits	15,000
4170	Legal Expenses	1,200
4185	Miscellaneous Expenses	2,000
4195	Advertising & Promotions	200
4400	Repairs & Maintenance Amenities	8,000
4405	Grounds Maintenance	25,000
4410	Electricity	700
4430	Equipment & Furniture	2,000
4445	Premises Insurance	1,056
4605	Miscellaneous Insurance	441
	Subscriptions	600
NEW	Landport Bottom Motor Road & Water Costs	2,000
NEW	Landport Bottom Contracted Grounds Maintenance	432
NEW	Landport Bottom Ranger Service	8,000
NEW	Hanging Baskets Contracted	2,546
NEW	Contracted Client Charges Grounds Maintenance	2,100
NEW	Contracted General Costs for Grounds Maintenance	5,175
NEW	Christmas Trees Contribution	3,500
NEW	Festive Lights	20,000
NEW	Verges	1,392
	Priory Repairs & Maintenance	200
	Priory Water & Drainage	180
	Priory Premises Insurance	315
NEW	Priory Cluniac Membership	1,532
	Expenditure	104,184
	Net Income over Expenditure	-102,792
	Contribution from Reserves	0
	Environmental Enhancement EMR	1,000
	Town Clock EMR	300
	Historic Plaques EMR	800
	Priory EMR	300
	Contributions to Reserves	2,400

320 ALLOTMENTS		2023/24
		<u>Draft</u>
1010	Rentals	4,975
	Income	4,975
NEW	Subscriptions	70
4195	Advertising & Promotions	150
4200	Traveling & Subsistence	100
4400	Repairs & Maintenance	1,500
4405	Grounds Maintenance	6,000
4420	Water & Drainage	4,000
NEW	Software Licences	225
NEW	Allotment Show Costs	2,175
4605	Miscellaneous Insurance	168
	Expenditure	14,388
	Net Income over Expenditure	-9,413
	Contribution <u>from</u> Reserves	0
	Allotment site EMR	5,000
	Flint Wall at Paddock EMR	0
	Contributions <u>to</u> Reserves	5,000

Earmarked Reserves 2022 to 2023								
Reserve	Opening Balance 01/04/22 £	Transfer out of EMR	Expenditure to 31/3/23 £	Additions 31/3/23	Closing Balance 31/3/22 £	Committed £	Available balance £	Notes
Town Hall	232,000.00	2,906.05	2,906.05		228,187.90	200,000.00	26,187.90	Heating replacement + reded as identified in Major Projects Plan 2021/22
All Saints Centre	60,820.00		19,084.34		41,735.66		41,735.66	
Open Spaces	53,000.00				53,000.00		53,000.00	Landport Bottom, Benches, Bins, Bus Shelters etc
Lewes Priory	1,360.00		1,360.00		0.00		0.00	
Pells Lake	53,729.00				53,729.00		53,729.00	Dredging, wall repointing etc
The Pells	150,239.00				150,239.00		150,239.00	
Commemorations Fund	8,092.00				8,092.00		8,092.00	
Environment Enhancement Fund	20,727.00				20,727.00		20,727.00	
Town Clocks	4,200.00				4,200.00		4,200.00	2 clocks: clock that hangs over narrow section of road maintain tower; Fitzroy House clock put in by Lewes BC, LTC paid for clock to be made electronic so occasionally get a bill for maintenance.
Malling Community Centre	86,200.00		26,103.60		60,096.40		60,096.40	See FC 23/1/2020-further contribution to assist ESCC in providing pedestrian crossings (Reserve P9) was deleted, and the 2019/20 year-end balance £52,500 was appropriated to Reserve R10 (Malling Community Centre). Remainder of EMR to be spent on supporting revenue costs as estimated & outstanding items from refurb-cafe adjustments/doors to windows/partition office corridor/landscaping
Neighbourhood road-salt bin grants fund	2,583.00				2,583.00		2,583.00	Loosely constituted Residents Group can ask for money from LTC who pay for purchase of bin only. RA pay for install & filling.
Election costs reserve	15,000.00				15,000.00		15,000.00	Est election costs May 2023 £21k
Devolution process (Provision)	71,600.00				71,600.00		71,600.00	
ICT	6,120.00				6,120.00		6,120.00	YE 2022 merged Website and ICT EMR together.
Renewable Energy	22,000.00				22,000.00		22,000.00	Some may be used for TH Air Source Heat Pump
Neighbourhood Plan	2,200.00				2,200.00		2,200.00	For the review
Staff Cover	5,000.00				5,000.00	5,000.00	0.00	Underspent 21/22 budget from RFO vacancy earmarked to support RFO work in 22/23
	794,870.00	2,906.05	49,453.99	0.00	742,509.96	205,000.00	537,509.96	
Projects in Progress			3,000.00					
Our pictures project	1,000.00				-2,000.00		-2,000.00	
Historic plaques programme (with FoL)	1,028.00	800.00			228.00		228.00	Est £750 per plaque
Environmental Audits	15,000.00				15,000.00		15,000.00	Environmental audits as identified in 2019 visioning-LB, Town, Allotments
Allotments Improvements	1,000.00				1,000.00		1,000.00	Balcock equipped water butts/troughs
	18,028.00	800.00	3,000.00	0.00	14,228.00	0.00	14,228.00	
Community Infrastructure Levy (CIL)								Resolution FC31/3/22 resolved to commit £25k to Piggy Steps Project from CIL, as part of a SDNPA CIL Project being put forward.
CIL Expires May 2023	4,387.50				4,387.50	4,387.50	0.00	
CIL Expires October 2024	12,324.05				12,324.05	12,324.05	0.00	
CIL Expires April 2025	27,833.04				27,833.04	8,288.45	19,544.59	
CIL Expires April 2026	29,506.79				29,506.79		29,506.79	
CIL Expires October 2026	6,180.72				6,180.72		6,180.72	
CIL Expires April 2027				33,345.44	33,345.44		33,345.44	
CIL Expires October 2027				25,123.23	25,123.23		25,123.23	
	80,232.10	0.00	0.00	33,345.44	113,577.54	25,000.00	88,577.54	
Totals	£893,130.10	£3,706.05	£52,453.99	£33,345.44	£870,315.50	£230,000.00	£640,315.50	
General Fund 31/3/2022	£405,102.00							EMR reconciled to Omega:
Commitments on the GF								
Priory Trust Major Funding Award FC23.6.22	£5,500							
Federation Membership for Priory FC23.6.22	£597							
GDPR Project & Subs FC23.6.22	£4,839							
Change to accounting software FC23.6.22	£3,027							
External Audit Fees 19/20 & 20/21	£5,865							
Lewes for Ukraine FC 6.10.22	£5,000							
Training Civility & Respect Pledge	£1,580							
Running Total	£26,408							
Impact on GF	£378,694							