

Appendix 7

ACTION AND PROJECT PROGRESS LIST

Full - Item 7

Blue - completed or moved on and will be deleted after next meeting of relevant committee. Green = update. Grey background = confidential items. Violet = long term action. Red - priority

COUNCIL / COMMITTEE	MINUTE REF	MEETING DATE	SUBJECT	ACTION AGREED	WHO	NOTES
Full	155	18-Jul-24	Tree Wardens	It was agreed that Cllr Grace would provide further information after attending a meeting of the local parish and town councils later in the year. The meeting, it was hoped, would be attended by an MSDC Tree Officer.	Cllr Grace	

Appendix 8



Ministry of Housing,
Communities &
Local Government

Open consultation

Enabling remote attendance and proxy voting at local authority meetings

Published 24 October 2024

Applies to England

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This publication is available at <https://www.gov.uk/government/consultations/enabling-remote-attendance-and-proxy-voting-at-local-authority-meetings/enabling-remote-attendance-and-proxy-voting-at-local-authority-meetings>

Scope of this consultation

Topic of this consultation

This short consultation seeks views on the detail and practical implications of allowing remote and hybrid attendance and proxy voting at local authority meetings in England.

Scope of this consultation

Government is consulting on introducing powers for local authority members to apply to the relevant authority for a dispensation to attend formal council meetings remotely and vote by proxy in certain circumstances.

If any changes to legislation are made as a result of this consultation, they would only apply to local authorities in England, meaning:

- a county council
- a unitary authority
- a London borough council
- a district council
- the Common Council of the City of London
- the Greater London Authority
- the Council of the Isles of Scilly
- a parish council
- a joint board continued in being by virtue of section 263(1) of the 1972 Act
- a parish meeting constituted under section 13 of the Local Government Act 1972
- Transport for London, Para.5 of Schedule 10 of the GLA 1999 allows the GLA to regulate its own procedures and committees
- an authority established under section 10 of the Local Government Act 1985
- a joint authority established under Part 4 of the Local Government Act 1985
- a joint committee constituted to be a local planning authority under section 29 of the Planning and Compulsory Purchase Act 2004
- a combined authority established under section 103 of the Local Democracy, Economic Development and Construction Act 2009

- a combined county authority established under section 9 of the Levelling Up and Regeneration Act 2023
- a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies, or created by an order under section 4A of that Act
- a National Park authority as referenced at section 184 of the LGA 1972 and/or established under section 63 of the Environment Act 1995
- the Broads Authority established by section 1 of the Norfolk and Suffolk Broads Act 1988
- a conservation board established under section 86 of the Countryside and Rights of Way Act 2000
- a police and crime panel established under section 28 of the Police Reform and Social Responsibility Act 2011

Geographical scope

The questions in this consultation apply to all relevant local authorities in England as defined above.

They do **not** apply to authorities in Wales, Scotland or Northern Ireland.

Impact assessment

If any policy changes are made following this consultation they will be subject to appropriate assessment. No impact assessment has been conducted at this time.

Basic information

This is an open consultation. We particularly seek the views of individual members of the public; prospective and current local authority members/representatives; all relevant local authorities defined above; and those bodies that represent the interests of local members/representatives at all levels.

Body/bodies responsible for the consultation

The Local Government Capability and Improvement Division in the Ministry of Housing, Communities and Local Government is responsible for conducting this consultation.

Duration

This consultation will last for 8 weeks from 24 October 2024.

Enquiries

For any enquiries about the consultation please contact:
remoteattendanceconsultation@communities.gov.uk

How to respond

You can only respond to this consultation through our online consultation platform, Citizen Space. [Respond via Citizen Space](https://consult.communities.gov.uk/local-government-standards-and-conduct/remote-attendance-and-proxy-voting) (<https://consult.communities.gov.uk/local-government-standards-and-conduct/remote-attendance-and-proxy-voting>).

Ministerial foreword

The government has set out its intention to reset the relationship between central and local government as partners in delivering better outcomes for the communities we collectively represent. Key to this is supporting the sector to modernise democratic engagement, raise standards and widen the range of candidates standing for council by removing unnecessary barriers.

The attendance of elected members at local authority meetings is a core part of the democratic process at the local level and is integral to members carrying out their functions effectively. In addition to the value of members coming together to debate and discuss the issues which impact the lives of the people they represent; it is also important that local residents have the

opportunity to engage directly with the people they have elected to take key decisions on their behalf.

At the same time, the government recognises that there are circumstances in which it may not always be possible for members to attend council meetings in person. It is with this in mind that the government intends to amend the law to introduce provisions for remote attendance at local authority meetings.

The intent is that this increased flexibility will strike the balance between the principle that significant in-person engagement remains vitally important, and a recognition that there will sometimes be a need to accommodate members' requirements to attend council meetings remotely. We hope it will encourage a wider diversity of people willing and able to stand and actively participate in local democracy by creating improved conditions where meetings are accessible and inclusive.

In addition, we are seeking views on the possible introduction of proxy voting for those occasions when an elected member, due to personal circumstances, may be unable to attend even remotely, for example during maternity, paternity or adoption leave.

In line with the government's commitment to working with local government to establish partnerships built on mutual respect, genuine collaboration, and meaningful engagement, this short consultation seeks your views on the detail and practical implications of this proposition to inform our ongoing policy development.

Who we would like to hear from

Responses are invited from local authority elected members, all types and tiers of authorities, and local authority sector representative organisations. We are also particularly keen to hear from those members of the public who have point of view based on their interest in accessing local democracy in their area or standing as a candidate for local government at any tier to represent their local community at some future point.

Question 1

Please tick all that apply - are you responding to this consultation as:

a) an elected member – if so please indicate which local authority type(s) you serve on

- Town or Parish Council

- District or Borough Council
- Unitary Authority
- County Council
- Combined Authority / Combined County Authority
- Fire and Rescue Authority
- Police and Crime Panel
- Other local authority type - please state

b) a council body – if so please indicate which local authority type

- Town or Parish Council
- District or Borough Council
- Unitary Authority
- County Council
- Combined Authority / Combined County Authority
- Fire and Rescue Authority
- Police and Crime Panel
- Other local authority type - please state

c) a member of the public

d) a local government sector body – please state

The proposal for remote attendance

The government intends to legislate to give local authorities the flexibility to allow elected members to attend formal council meetings remotely. We believe that this modernising measure of providing broad flexibility to enable remote attendance will have the dual positive impacts of diversifying the representation of those willing and able to stand for elected office and enhance the resilience of local authorities in the face of local or national emergencies.

The intent is that this legislative change would give local authorities the flexibility to allow members to attend remotely.

Question 2

Do you agree with the broad principle of granting local authorities powers to allow remote attendance at formal meetings?

Yes/No

If you answered No to the above question please go directly to question 4.

Question 3

If you answered Yes to the above question, do you think that there should be specific limitations on remote attendance?

Please tick all the options below that correspond with your view and use the free text box for any other comments.

a) Any formal meeting allowing remote attendance should have at least two thirds of members in physical attendance.

b) Members should only be able to attend council meetings remotely in exceptional circumstances, such as those who are medically or physically unable to attend, or for reasons of local or national emergencies.

c) There should be no limitations placed upon councils with regard to setting arrangements for remote attendance of council meetings, up to and including full remote attendance.

d) [Free text box]

Question 4

If you are an elected member can you anticipate that you personally may seek to attend some of your council meetings remotely?

- yes
- no
- I am not an elected member

Question 4a

If you answered No please use the free text below

[Free text box]

Question 4b

If you answered Yes, could you indicate below which of the following options best describes your likely pattern of attending meetings remotely

- very occasionally
- from time to time

- regularly but not always
- all the time

Question 5

If you are responding to this consultation on behalf of a council as a whole, what proportion of the council's current elected members are likely to seek to attend council meetings remotely over the course of a year?

- less than 10%
- more than 10% but less than 50%
- more than 50% but less than 90%
- most of them 90% to 100%

Question 6

The government recognises that there may be cases in which it is necessary for councils to hold meetings fully remotely. Do you think there should be limitations placed on the number of fully remote meetings councils should be able to hold?

- a) Councils should be able to allow full remote attendance at up to half of council meetings within a twelve-month calendar period.
- b) Councils should only have the flexibility to change a meeting from in-person to online, or vice versa, due to unforeseen and exceptional circumstances.
- c) Councils should not have the flexibility to conduct fully remote meetings to ensure there is always an in-person presence.
- d) [Free text box]

Question 7

Do you think there are there any necessary procedural measures that would help to ensure a remote or hybrid attendance policy is workable and efficient?

Please tick all the options that correspond with your view and use the free text box for any other comments.

- a) Councils should be required to publish a list of attendees joining the meeting remotely and give notice if a meeting is being held with full remote attendance.

- b) Councils should be required to ensure that standard constitutional arrangements are followed for hybrid and fully remote meetings.
- c) Councils should be required to make arrangements to ensure restricted items (where a council decision is taken in private to protect confidentiality) are managed appropriately and to require remotely attending members to join from a private location.
- d) Other [Free text box]

Question 8

Do you think legislative change to allow councillors to attend local authority meetings remotely should or should not be considered for the following reasons?

Tick all the statements below that apply to your point of view.

Should be considered because	Should not be considered because
It is a positive modernising measure.	Councillors should be physically present at all formal meetings.
It would likely increase the diversity of people willing and able to stand for election in their local area, making councils more representative of the communities they serve.	It could lead to a significant number of councillors habitually attending remotely and ultimately reduce the effectiveness of councils.
Councils would be more resilient in the event of local or national emergencies which prevent in-person attendance.	It would be more difficult for councillors to build personal working relationships with colleagues, and engage with members of the public in attendance at meetings.
Free text box – please state any other reasons	Free text box – please state any other reasons

Question 9

In your view, would allowing councillors to attend formal local authority meetings remotely according to their needs particularly benefit or disadvantage individuals with protected characteristics, for example those with disabilities or caring responsibilities?

Please tick an option below:

- it would benefit members
- it would disadvantage members
- neither

Please use the text box below to make any further comment on this question.

[Free text box]

Proxy voting

Proxy voting is a form of voting whereby a member of a decision-making body may delegate their voting power to another representative to enable a vote in their absence.

It is possible some members may find that, due to their personal circumstances, they are temporarily unable to participate in meetings even if remote attendance provisions are in place. Provisions for proxy voting could provide additional flexibility to those who really need it on a time-limited basis, allowing affected members to indirectly exercise their democratic duty, participate in their local authority's governance, and ensure that their views are taken into consideration. In the context of local authorities, the representative would have to be another elected member of the local authority.

Question 10

In addition to provisions allowing for remote attendance, do you consider that it would be helpful to introduce proxy voting?

- yes
- no
- unsure

Question 11

If yes, for which of the following reasons which may prohibit a member's participation in council meetings do you consider it would be appropriate?

Please select all that apply:

- physical or medical conditions
- caring responsibilities
- parental leave or other responsibilities
- other [Free text box]

Question 12

Are there circumstances in which you feel proxy voting would not be appropriate?

[Free text box]

Question 13

If you think proxy voting is appropriate, are there any limitations you think should be placed upon it?

[Free text box]

About this consultation

This consultation has been planned to adhere to the Consultation Principles issued by the Cabinet Office.

Representative groups are asked to give a summary of the people and organisations they represent, and where relevant who else they have consulted in reaching their conclusions when they respond.

Information provided in response to this consultation, including personal data, may be published or disclosed in accordance with the access to information regimes (these are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 2018 (DPA), the UK General Data Protection Regulation, and the Environmental Information Regulations 2004).

If you want the information that you provide to be treated as confidential, please be aware that, as a public authority, the Department is bound by the Freedom of Information Act and may therefore be obliged to disclose all or some of the information you provide. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic

confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the Department.

The Ministry of Housing, Communities and Local Government will process your personal data in accordance with the law and in the majority of circumstances this will mean that your personal data will not be disclosed to third parties. A full privacy notice is included at Annex A.

Individual responses will not be acknowledged unless specifically requested.

Your opinions are valuable to us. Thank you for taking the time to read this document and respond.

Are you satisfied that this consultation has followed the Consultation Principles? If not or you have any other observations about how we can improve the process please contact us via the [complaints procedure](https://www.gov.uk/government/organisations/ministry-of-housing-communities-local-government/about/complaints-procedure) (<https://www.gov.uk/government/organisations/ministry-of-housing-communities-local-government/about/complaints-procedure>).

Annex A: Personal data

The following is to explain your rights and give you the information you are be entitled to under the Data Protection Act 2018. Note that this section only refers to your personal data (your name address and anything that could be used to identify you personally) not the content of your response to the consultation.

1. The identity of the data controller and contact details of our Data Protection Officer

The Ministry of Housing, Communities and Local Government (MHCLG) is the data controller. The Data Protection Officer can be contacted at dataprotection@communities.gov.uk

2. Why we are collecting your personal data

Your personal data is being collected as an essential part of the consultation process, so that we can contact you regarding your response and for

statistical purposes. We may also use it to contact you about related matters.

3. Our legal basis for processing your personal data

The Data Protection Act 2018 states that, as a government department, MHCLG may process personal data as necessary for the effective performance of a task carried out in the public interest. i.e. a consultation.

4. With whom we will be sharing your personal data

We use a third-party platform, Citizen Space, to collect consultation responses. In the first instance, your personal data will be stored on their secure UK-based servers.

5. For how long we will keep your personal data, or criteria used to determine the retention period.

Your personal data will be held for 2 years from the closure of the consultation.

6. Your rights, e.g. access, rectification, erasure

The data we are collecting is your personal data, and you have considerable say over what happens to it. You have the right:

- a) to see what data we have about you
- b) to ask us to stop using your data, but keep it on record
- c) to ask to have all or some of your data deleted or corrected
- d) to lodge a complaint with the independent Information Commissioner (ICO) if you think we are not handling your data fairly or in accordance with the law. You can contact the ICO at <https://ico.org.uk/> (<https://ico.org.uk/>), or telephone 0303 123 1113.

7. Your personal data will not be sent overseas

8. Your personal data will not be used for any automated decision making

9. Your personal data will be stored on a secure government IT system

Your data will be transferred to our secure government IT system as soon as possible after the consultation has closed, and it will be stored there for the standard 2 years of retention before it is deleted.



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Appendix 11.3

Financial Reports – Full Council
RFO Summary

Income that was received in September 2024.

- 1) Barclays Business Current Account:
£808.00 CTH Rent for September 2024.
£345.00 Stallholder Fees Christmas Festival Night 2024.
Plus, regular automatic transfer facility transactions with Barclay's Business Premium account.
- 2) Barclays Business Premium Account:
£324.46 Interest for the period 3 June to 1 September 2024.
£128,500.00 Precept Payment.
Regular automatic transfer facility transactions with Barclay's Current account.
- 3) Unity Trust Savings Account:
£406.18 Interest to 30 September 2024.
- 4) Nationwide Building Society:
£153.98 Interest for September 2024.

Earmarked Reserves Expenditure September 2024 (Net of VAT)

£1,900.00 Toilets on Common Construction - Building Services Design Consultancy: Design Stage
Balance fee (Martin Thomas Associates Ltd).

General Reserves Expenditure September 2024 (net of VAT)

£1,095.00 Street Lighting Upgrade – total net cost £4,095.00 split between Street Lighting
Purchase/Upgrade budget and general reserves (Streetlights).

Overspent Budget Heading (15% or more of Agreed Budget)

There have been no additional overspent budget headings since my report that was shared for
August 2024:

4160 F&GP Insurance 120.1%

Detailed Income & Expenditure by Budget Heading 30/09/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Finance & General Purposes							
1076 Precept	257,000	257,000	0			100.0%	
1090 Interest Received	2,251	1,500	(751)			150.0%	
1120 Clock Tower House Rental	4,848	9,696	4,848			50.0%	
1125 CTH Service Charge	(60)	1,400	1,460			(4.3%)	
1150 Telephone Refund	(360)	0	360			0.0%	
1210 Licence Fee	0	143	143			0.0%	
1230 Christmas Festival Night	345	800	455			43.1%	
1250 Photocopy Services	9	0	(9)			0.0%	
Finance & General Purposes :- Income	264,032	270,539	6,507			97.6%	0
4000 Salary	35,413	90,000	54,587		54,587	39.3%	
4010 Tax & NI	2,795	6,800	4,005		4,005	41.1%	
4020 Pension	4,919	13,200	8,281		8,281	37.3%	
4110 Staff Expenses	0	200	200		200	0.0%	
4111 Payroll Administration	0	500	500		500	0.0%	
4120 Training	467	2,000	1,533		1,533	23.4%	
4130 Bank Charges	36	75	39		39	48.0%	
4140 Audit Fees	(129)	3,000	3,129		3,129	(4.3%)	
4160 Insurance	4,202	3,500	(702)		(702)	120.1%	
4170 Postage & Stationery	50	400	350		350	12.5%	
4175 Annual Memberships/Subscriptio	2,043	3,000	957		957	68.1%	
4180 Photocopying	786	2,300	1,514		1,514	34.2%	
4190 Telephone & Broadband	1,068	2,500	1,432		1,432	42.7%	
4200 IT & Website	4,877	5,000	123		123	97.5%	
4210 Office Equipment	449	1,000	551		551	44.9%	
4221 Lindfield Enterprise Park	657	700	44		44	93.8%	
4230 Grants Paid	500	2,500	2,000		2,000	20.0%	
4240 Room Hire	479	1,000	521		521	47.9%	
4250 Cleaning/Catering	1,317	3,000	1,683		1,683	43.9%	
4260 Newsletter & Annual Report	870	2,500	1,630		1,630	34.8%	
4265 F&GP Professional Fees	(900)	5,000	5,900		5,900	(18.0%)	
4270 Chairs Allowance	0	250	250		250	0.0%	
4271 Members Allowances	0	6,450	6,450		6,450	0.0%	
4280 Councillor Expenses	0	200	200		200	0.0%	
4285 Toilets on Common Construction	3,789	0	(3,789)		(3,789)	0.0%	3,789
4292 Community Engagement	379	1,500	1,121		1,121	25.3%	
4295 Waste Collection	446	1,500	1,055		1,055	29.7%	
4310 PWLB Repayment	10,968	21,815	10,847		10,847	50.3%	
4320 Electricity Supply	1,581	4,000	2,419		2,419	39.5%	
4330 Water Supply	85	200	115		115	42.5%	

Detailed Income & Expenditure by Budget Heading 30/09/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4340 Security Alarm System	430	500	70		70	86.0%	
4350 Fire Safety System	119	500	381		381	23.8%	
4360 Health & Safety	0	200	200		200	0.0%	
4370 Publications	0	200	200		200	0.0%	
4380 Data Protection	0	400	400		400	0.0%	
4385 Vehicle	1,332	4,000	2,668		2,668	33.3%	
4393 Maintenance/Improvements CTH	395	2,500	2,105		2,105	15.8%	
Finance & General Purposes :- Indirect Expenditure	79,423	192,390	112,967	0	112,967	41.3%	3,789
Net Income over Expenditure	184,609	78,149	(106,460)				
6000 plus Transfer from EMR	3,789						
Movement to/(from) Gen Reserve	188,398						
<u>110 Environment & Amenities</u>							
4450 Street Lighting Energy/Mainten	3,521	4,900	1,379		1,379	71.9%	
4460 Street Lighting Purchase	3,000	3,000	0		0	100.0%	
4465 Christmas Lights	4,710	18,000	13,290		13,290	26.2%	
4471 Maintenance/Gardening	350	2,000	1,650		1,650	17.5%	
4480 Christmas Festival Night & Com	50	1,500	1,450		1,450	3.3%	
4500 Digital Mapping	390	525	135		135	74.3%	
4510 Grass Cutting	0	2,200	2,200		2,200	0.0%	
4521 Wilderness Field S106	2,880	0	(2,880)		(2,880)	0.0%	2,880
4530 Village Orderly Equip/Expenses	0	1,000	1,000		1,000	0.0%	
4560 Denmans Lane Toilets Repair	0	5,000	5,000		5,000	0.0%	
4561 Denmans Lane Toilets Utilities	12,258	14,000	1,742		1,742	87.6%	
4565 Toilets on Common Utilities	0	9,000	9,000		9,000	0.0%	
4650 Climate Change Projects	256	1,500	1,244		1,244	17.1%	
4750 Replacement Street Furniture	0	1,000	1,000		1,000	0.0%	
4800 Emergency Equipment	0	300	300		300	0.0%	
4825 Community Equipment	0	300	300		300	0.0%	
4900 Village Archives	0	200	200		200	0.0%	
Environment & Amenities :- Indirect Expenditure	27,415	64,425	37,010	0	37,010	42.6%	2,880
Net Expenditure	(27,415)	(64,425)	(37,010)				
6000 plus Transfer from EMR	2,880						
Movement to/(from) Gen Reserve	(24,535)						
<u>120 Allotments</u>							
1200 Allotment Income	1,197	1,243	46			96.3%	
Allotments :- Income	1,197	1,243	46			96.3%	0

Detailed Income & Expenditure by Budget Heading 30/09/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4600 Allotment Expense	567	2,500	1,933		1,933	22.7%	
Allotments :- Indirect Expenditure	<u>567</u>	<u>2,500</u>	<u>1,933</u>	<u>0</u>	<u>1,933</u>	<u>22.7%</u>	<u>0</u>
Net Income over Expenditure	<u>630</u>	<u>(1,257)</u>	<u>(1,887)</u>				
<u>130 Planning & Traffic</u>							
4960 SID Maintenance	0	2,500	2,500		2,500	0.0%	
4973 RTPI	0	400	400		400	0.0%	
Planning & Traffic :- Indirect Expenditure	<u>0</u>	<u>2,900</u>	<u>2,900</u>	<u>0</u>	<u>2,900</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(2,900)</u>	<u>(2,900)</u>				
<u>140 Non Budgeted Expenditure</u>							
4461 GR: Street Lighting Upgrade	1,095	0	(1,095)		(1,095)	0.0%	
Non Budgeted Expenditure :- Indirect Expenditure	<u>1,095</u>	<u>0</u>	<u>(1,095)</u>	<u>0</u>	<u>(1,095)</u>		<u>0</u>
Net Expenditure	<u>(1,095)</u>	<u>0</u>	<u>1,095</u>				
Grand Totals:- Income	265,229	271,782	6,553			97.6%	
Expenditure	108,501	262,215	153,714	0	153,714	41.4%	
Net Income over Expenditure	<u>156,729</u>	<u>9,567</u>	<u>(147,162)</u>				
plus Transfer from EMR	6,669						
Movement to/(from) Gen Reserve	<u>163,398</u>						

Lindfield Parish Council 2024-2025

Expenditure from Earmarked Reserves as at 30 September 2024

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR - Toilets on the Common	77,191.67 -	3,789.17	73,402.50
329 EMR - Wilderness Field S106 Maintenance	12,845.58 -	2,880.20	9,965.38
332 EMR - Council Elections	1,350.00		1,350.00
334 EMR - Plan 23-27	5,000.00		5,000.00
335 EMR - Planning Reserve	4,000.00		4,000.00
336 EMR - SID Replacement	2,000.00		2,000.00
	<hr/> 102,387.25 -	<hr/> 6,669.37	<hr/> 95,717.88 <hr/>

Appendix 11.4

Lindfield Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 31 August 2024

		<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>			
1	31/08/2024	Barclays Current Account	15,000.00
2	31/08/2024	Business Premium Account	64,578.08
3	31/08/2024	Nationwide Building Society	85,158.82
4	31/08/2024	Petty Cash	116.62
5	31/08/2024	Unity Trust Current Account	446.20
6	31/08/2024	Unity Trust Savings Account	58,598.59
			223,898.31
<u>Receipts not on Bank Statement</u>			
0	31/08/2024	All Receipts Cleared	0.00
			0.00
Closing Balance			223,898.31
<u>All Cash & Bank Accounts</u>			
1		Barclays Current Bank A/c	15,000.00
2		Barclays Business Premium A/c	64,578.08
3		Nationwide Building Society	85,158.82
4		Petty Cash	116.62
5		Unity Trust Current Account	446.20
6		Unity Trust Savings Account	58,598.59
		Other Cash & Bank Balances	0.00
		Total Cash & Bank Balances	223,898.31

Lindfield Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 30 September 2024

		<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>			
1	30/09/2024	Barclays Current Account	15,000.00
2	30/09/2024	Business Premium Account	165,688.74
3	30/09/2024	Nationwide Building Society	85,312.80
4	30/09/2024	Petty Cash	104.62
5	30/09/2024	Unity Trust Current Account	428.20
6	30/09/2024	Unity Trust Savings Account	59,004.77
			325,539.13
<u>Receipts not on Bank Statement</u>			
0	30/09/2024	All Receipts Cleared	0.00
			0.00
Closing Balance			325,539.13
<u>All Cash & Bank Accounts</u>			
1		Barclays Current Bank A/c	15,000.00
2		Barclays Business Premium A/c	165,688.74
3		Nationwide Building Society	85,312.80
4		Petty Cash	104.62
5		Unity Trust Current Account	428.20
6		Unity Trust Savings Account	59,004.77
		Other Cash & Bank Balances	0.00
		Total Cash & Bank Balances	325,539.13

Appendix 11.5

Barclays Current Bank A/c

Payments made between 01/08/2024 and 31/08/2024

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
01/08/2024	Barclays Business Premium A/c	Automatic	966.83			210		966.83	From 20623318
02/08/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 21Jul2024
02/08/2024	CJS Environmental Ltd	ONLINE	144.00		24.00	4561	110	90.00	Sharps Bin2.5L 22Jul24-21Jan25
						4561	110	12.00	Sharps CNote 22Jul24-21Jan25
						4561	110	18.00	Sharps TNote 22Jul24-21Jan25
02/08/2024	CJS Environmental Ltd	ONLINE	32.40		5.40	4561	110	2.00	Sharps Bin2.0L 22Jul2024
						4561	110	6.00	Sharps Bin3.0L 22Jul2024
						4561	110	7.00	Sharps Bin7.0L 22Jul2024
						4561	110	12.00	CNote 22Jul2024
05/08/2024	Adobe Systems Software Ireland	DEBIT CARD	238.75		39.79	4200	100	198.96	Acrobat Pro Service 5Aug24/25
06/08/2024	KPS Composting Services Ltd	DEBIT CARD	55.00		9.17	4471	110	45.83	Green Waste Collection
06/08/2024	The Sanitiser Station Ltd	DEBIT CARD	71.83		10.81	4561	110	54.03	Bulk Pack Toilet Tissue
						4561	110	6.99	Toilet Tissue Del Charge8.8.24
06/08/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 28Jul2024
06/08/2024	Surrey Security Systems Ltd	ONLINE	516.00		86.00	4340	100	430.00	Maint./MonitoringSei
06/08/2024	Cadmap Limited	ONLINE	240.00		40.00	4285	100	200.00	Drainage Investigation Revisit
						320		-200.00	Drainage Investigation Revisit
						6000	100	200.00	Drainage Investigation Revisit
07/08/2024	British Telecommunications Plc	DD	73.75		12.29	4190	100	61.46	Broadband Services Jul 2024
08/08/2024	Connected Kerb Limited	DEBIT CARD	7.35		1.23	4385	100	6.12	Vehicle Charge 8 Aug 2024
08/08/2024	Tisburys Cleaning Services	ONLINE	227.50			4250	100	227.50	Office/GTH Cleaning Jun 2024
RBS replace input error correction. 1 Aug									
08/08/2024	Tisburys Cleaning Services	ONLINE	227.50			4250	100	227.50	Office/GTH Cleaning Jun 2024 c
09/08/2024	SSE Energy Solutions	DD	790.68		131.78	4320	100	658.90	Elec Supply 6.11.23-31.12.23
12/08/2024	West Sussex County Council	ONLINE	8,625.51			4000	100	7,082.65	Salaries Jul 2024
						4010	100	558.98	NICs Jul 2024
						4020	100	983.88	Pensions Jul 2024
13/08/2024	Connected Kerb Limited	DEBIT CARD	5.00		0.83	4385	100	4.17	Vehicle Charge 13 Aug 2024

Subtotal Carried Forward:

12,467.10

0.00

361.30

12,105.80

Barclays Current Bank A/c

Payments made between 01/08/2024 and 31/08/2024

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
15/08/2024	Breakthrough Communications &	D CREDIT	-2.00			4120	100	-2.00	Rfd Inv20211025 Breakthrough
15/08/2024	British Gas	DD	98.71		4.70	4320	100	94.01	Elec Supply 28Jun-29Jul 2024
16/08/2024	Connected Kerb Limited	DEBIT CARD	5.47		0.91	4385	100	4.56	Vehicle Charge 16 Aug 2024
17/08/2024	Mailchimp	DEBIT CARD	18.78			4200	100	18.78	Mailchimp CommEngagement Aug24
19/08/2024	Npower Commercial Gas Ltd	DD	477.57		22.74	4450	110	454.83	Electricity Supply Jul 2024
19/08/2024	Mercedes-Benz Fin Services Ltd	DD	234.69		39.12	4385	100	195.57	Lease Instalment Aug 2024
19/08/2024	Castle Water Limited	DD	72.33			4561	110	72.33	Water Supply Jul 2024
19/08/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 11Aug2024
19/08/2024	Martin Thomas Associates Ltd	ONLINE	912.00		152.00	4285	100	760.00	BuildingServDesign Fees MTAsso
						320		-760.00	BuildingServDesign Fees MTAsso
						6000	100	760.00	BuildingServDesign Fees MTAsso
19/08/2024	Tisburys Cleaning Services	ONLINE	227.50			4250	100	227.50	Office/CTH Cleaning Jul 2024
19/08/2024	Countrymans Contractors Ltd	ONLINE	1,800.00		300.00	4521	110	1,500.00	Meadow Cutting 29.7.24
						329		-1,500.00	Meadow Cutting 29.7.24
						6000	110	1,500.00	Meadow Cutting 29.7.24
19/08/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 4Aug2024
19/08/2024	Ian Woodhams	ONLINE	22.00			4250	100	22.00	CTH Window Cleaning 5.8.24
20/08/2024	Castle Water Limited	DD	14.42			4330	100	14.42	Water Supply Jul 2024
22/08/2024	Connected Kerb Limited	DEBIT CARD	11.03		1.84	4385	100	9.19	Vehicle Charge 22 Aug 2024
22/08/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 18Aug2024
23/08/2024	British Gas	DD	43.13		2.05	4561	110	41.08	Elec Supply 6Jul-6Aug 2024
30/08/2024	British Telecommunications Plc	DD	120.92		20.15	4190	100	100.77	Mobile Reg Charges Aug 2024
30/08/2024	SUEZ Recycling and Recovery	DD	106.92		17.82	4295	100	89.10	Waste Collection Jul 2024
30/08/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 25Aug2024

Subtotal Carried Forward:

18,030.57

0.00

922.63

17,107.94

Barclays Current Bank A/c

Payments made between 01/09/2024 and 30/09/2024

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
02/09/2024	Barclays Business Premium A/c	Automatic	808.00			210		808.00	From 20623318
09/09/2024	British Telecommunications Plc	DD	73.75		12.29	4190	100	61.46	Broadband Services Aug 2024
09/09/2024	Moore	ONLINE	756.00		126.00	4140	100	630.00	External Audit 2023/24
09/09/2024	Martin Thomas Associates Ltd	ONLINE	2,280.00		380.00	4285	100	1,900.00	BuildingServDesign MTAsso
						320		-1,900.00	BuildingServDesign MTAsso
						6000	100	1,900.00	BuildingServDesign MTAsso
09/09/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 1Sep2024
09/09/2024	Tisburys Cleaning Services	ONLINE	227.50			4250	100	227.50	Office/CTH Cleaning Aug2024
09/09/2024	Ian Woodhams	ONLINE	22.00			4250	100	22.00	CTH Window Cleaning 2.9.24
10/09/2024	Connected Kerb Limited	DEBIT CARD	13.33		2.22	4385	100	11.11	Vehicle Charge 10 Sep 2024
10/09/2024	West Sussex County Council	ONLINE	8,625.51			4000	100	7,082.65	Salaries Aug 2024
						4010	100	558.98	NICs Aug 2024
						4020	100	983.88	Pensions Aug 2024
13/09/2024	BNP Paribas Leasing Solutions	DD	311.99		52.00	4180	100	259.99	PhotocopierRental1 12/12/24
13/09/2024	British Gas	DD	131.48		6.26	4320	100	125.22	Elec Supply 29Jul-30 Aug 2024
13/09/2024	Chillblast Ltd	DEBIT CARD	1,335.64		222.61	4200	100	800.00	EvolutionAMDRyzen 5 Mini PC x3
						4210	100	313.03	EvolutionAMDRyzen 5 Mini PC x3
16/09/2024	Castle Water Limited	DD	77.36			4561	110	77.36	Water Supply Aug 2024
16/09/2024	Healthmatic Ltd	ONLINE	6,656.06		1,109.34	4561	110	5,546.72	Ann Service/Maintenanc 24/25
16/09/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 8Sep2024
17/09/2024	Mailchimp	DEBIT CARD	18.40			4200	100	18.40	Mailchimp CommEngagement Sep24
18/09/2024	Npower Commercial Gas Ltd	DD	478.99		22.81	4450	110	456.18	Electricity Supply Aug 2024
18/09/2024	Castle Water Limited	DD	9.38			4330	100	9.38	Water Supply Aug 2024
19/09/2024	Mercedes-Benz Fin Services Ltd	DD	234.69		39.12	4385	100	195.57	Lease Instalment Sep 2024
20/09/2024	King Edward Hall	ONLINE	218.40			4240	110	218.40	KEH GreenerLfield 5.7&27.9.24
20/09/2024	King Edward Hall	ONLINE	20.00			4650	110	20.00	KEH GreenerLfield 5.7&27.9.24
Subtotal Carried Forward:			22,998.48	0.00	1,972.65			21,025.83	

Barclays Current Bank A/c

Payments made between 01/09/2024 and 30/09/2024

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
20/09/2024	Streetlights	ONLINE	140.10		23.35	4450	110	116.75	LightingRepairs Col2 FrancisRd
20/09/2024	Streetlights	ONLINE	4,914.00		819.00	4460	110	3,000.00	Quoted Works 14xLED Gear Trays
						4461	140	1,095.00	Quoted Works 14xLED Gear Trays
20/09/2024	B-9 Fire Protection Ltd	ONLINE	118.80		19.80	4350	100	99.00	Six Mnthly Fire Alarm Service
20/09/2024	Kipper Creative Ltd	ONLINE	522.00		87.00	4260	100	435.00	Lindfield Life Oct2024 Edition
20/09/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 15Sep2024
23/09/2024	British Gas	DD	42.34		2.02	4561	110	40.32	Elec Supply 6Aug-6Sep 2024
24/09/2024	Connected Kerb Limited	DEBIT CARD	11.24		1.87	4385	100	9.37	Vehicle Charge 24 Sep 2024
30/09/2024	British Telecommunications Plc	DD	120.92		20.15	4190	100	100.77	Mobile Reg Charges Sep 2024
30/09/2024	SUEZ Recycling and Recovery	DD	106.92		17.82	4295	100	89.10	Waste Collection Aug 2024
30/09/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 22Sep2024
Total Payments:			29,674.80	0.00	2,963.66			26,711.14	

Date: 19/09/2024

Lindfield Parish Council Current Year

Page 3

Time: 11:15

Cashbook 1

User: TRACY

Barclays Current Bank A/c

Payments made between 01/08/2024 and 31/08/2024

Nominal Ledger Analysis								
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u> <u>Transaction Details</u>
Total Payments:			18,030.57	0.00	922.63			17,107.94

Nominal Ledger Analysis									
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
30/09/2024	Unity Trust Bank Plc	FEE	18.00			4130	100	18.00	Service Charge 30 Sep 2024
Total Payments:			18.00	0.00	0.00			18.00	

Appendix 11.6

Summary of Debit Card Payments August 2024												
Financial Regulations 6.18 (Revised & Adopted by FC 21 Mar 2024) Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £1000 unless authorised by council or finance committee in writing before any order is placed.												
Date of Payment (per bank statement)	Date of Transaction	Name of Payee	Invoice Number	Gross Payment £		VAT £	CTH SC	Net Payment £	Budget Heading	Comments	Authority to use Debit Card	Reconciled to Bank Statement dated
6 Aug 2024	5 Aug 2024	Adobe Systems Software Ireland Ltd	IEN2024040690970	238.75		39.79		198.96	4200 F&GP Administration: IT & Website Support	Acrobat Pro DC Ann Subscription wef 5 Aug 2024	Regular Payment Annual Meeting of Council 16May24	
7 Aug 2024	6 Aug 2024	KPS Composting Services	INV36659	55.00		9.17		45.83	4471 E&A Maintenance/Gardening	Collection of Green Waste 13 Aug 2024	FR 6.18 Adopted 21Mar24	
8 Aug 2024	6 Aug 2024	PAYPAL *SANITISERS The Sanitiser Station Ltd T/A TSS Hygiene	6231	71.83		10.81		61.02	4561 E&A Denmans Lane Toilets Utilities	Bulk Pack Toilet Paper x 3	FR 6.18 Adopted 21Mar24	
9 Aug 2024	8 Aug 2024	Connected Kerb	email dated 8 Aug 2024 (Payment Receipt GBP-1-U63824-Aug-2024)	7.35		1.23		6.12	4385 F&GP Vehicle	Vehicle Charge 8 Aug 2024	Full Council Meeting 14 Sep 2023 & as regular payment FC Annual Meeting 16.05.24, Agenda item 14	
14 Aug 2024	13 Aug 2024	Connected Kerb	email dated 13 Aug 2024 (Payment Receipt GBP-1-U63824-Aug-2024)	5.00		0.83		4.17	4385 F&GP Vehicle	Vehicle Charge 13 Aug 2024	Full Council Meeting 14 Sep 2023 & as regular payment FC Annual Meeting 16.05.24, Agenda item 14	
19 Aug 2024	16 Aug 2024	Connected Kerb	email dated 16 Aug 2024 (Payment Receipt GBP-1-U63824-Aug-2024)	5.47		0.91		4.56	4385 F&GP Vehicle	Vehicle Charge 16 Aug 2024	Full Council Meeting 14 Sep 2023 & as regular payment FC Annual Meeting 16.05.24, Agenda item 14	
19 Aug 2024	17 Aug 2024	Intuit Ltd Mailchimp	MC19281867	18.78		-		18.78	4200 F&GP Administration: IT & Website	Mailchimp CommunityEngagement Aug24	Regular Payment Annual Meeting of Council 16May24, Agenda item 14	
23 Aug 2024	22 Aug 2024	Connected Kerb	email dated 22 Aug 2024 (Payment Receipt GBP-1-U63824-Aug-2024)	11.03		1.84		9.19	4385 F&GP Vehicle	Vehicle Charge 22 Aug 2024	Full Council Meeting 14 Sep 2023 & as regular payment FC Annual Meeting 16.05.24, Agenda item 14	
All invoices listed have been examined, verified and certified by the RFO												
RFO August 2024												

Summary of Direct Debit Payments - September 2024								
Date on Bank Statement	Supplier	Invoice	Gross Payment £	VAT	CTH SC	Payment Details	Notes	Bank Statement
9 Sep 2024	BT	M112	73.75	12.29		4190 F&GP Administration: Telephone - Broadband Services Aug 2024		
13 Sep 2024	BNP Paribas Leasing Solutions Ltd	FLLB5895697	311.99	52.00		4180 F&GP Administration: Photocopy Rental for the period 13Sep-12Dec2024		
13 Sep 2024	British Gas Lite	8599145	131.48	6.26		4320 F&GP CTH Electricity Supply 29 Jul - 30 Aug 2024	BGL0455283-0437634	
16 Sep 2024	Castle Water Ltd	10003312169	77.36	-		4561 E&A Denmans Lane Toilets Water Supply Aug 2024		
18 Sep 2024	npower Business Solutions	IN11413819	478.99	22.81		4450 E&A Street Lighting Electricity Supply Aug 2024		
18 Sep 2024	Castle Water Ltd	10003396079	9.38	-	Y	4330 F&GP Administration: CTH Water Supply Aug 2024		
19 Sep 2024	Mercedes-Benz Financial Services	3024185	234.69	39.12		4385 F&GP PC Vehicle: Lease Sep 2024		
23 Sep 2024	British Gas Lite	8679209	42.34	2.02		4561 E&A Denmans Lane Toilets Electricity Supply 6 Aug 24 - 6 Sep 2024	BGL0214045-0204099	
30 Sep 2024	BT	M022 8J	120.92	20.15		4190 F&GP Administration: Mobile Services - Regular Charges Sep 2024 Bill M020 GP01076289 £120.92		
30 Sep 2024	SUEZ Recycling and Recovery UK Ltd	33379644	106.92	17.82		4295 F&GP Waste Collection: Aug 2024		
Credit on Account:			Total					
Bill 5 Sep 2024 10003428163	Castle Water Ltd		44.99	-		4600 E&A Allotments Water Supply Aug 2024 Bill £6.26		
All invoices listed have been examined, verified and certified by the RFO. RFO, Lindfield Parish Council RFO September 2024								

Summary of Direct Debit Payments - August 2024								
Date on Bank Statement	Supplier	Invoice	Gross Payment £	VAT	CTH SC	Payment Details	Notes	Bank Statement
7 Aug 2024	BT	M111 NC	73.75	12.29		4190 F&GP Administration: Telephone - Broadband Services Jul 2024		
9 Aug 2024	sse Energy	IN01259048	790.68	131.78		4320 F&GP Admin: CTH Electricity Supply 6Nov-31Dec 2023 (Final Invoice)	Final bill to 5 Nov 2023 paid by DDM Nov 2023	
15 Aug 2024	British Gas Lite	8335918	98.71	4.70		4320 F&GP CTH Electricity Supply 28 Jun - 29 Jul 2024	BGL0455283-0437634	
19 Aug 2024	npower Business Solutions	IN11203433	477.57	22.74		4450 E&A Street Lighting Electricity Supply Jul 2024		
19 Aug 2024	Mercedes-Benz Financial Services	3024185	234.69	39.12		4385 F&GP PC Vehicle: Lease Aug 2024		
19 Aug 2024	Castle Water Ltd	10003094524	72.33	-		4561 E&A Denmans Lane Toilets Water Supply July 2024		
20 August 2024	Castle Water Ltd	10003135763	14.42	-	Y	4330 F&GP Administration: CTH Water Supply July 2024		
23 Aug 2024	British Gas Lite	8403126	43.13	2.05		4561 E&A Denmans Lane Toilets Electricity Supply 6 Jul 24 - 6 Aug 2024		
30 Aug 2024	BT	M021	120.92	20.15		4190 F&GP Administration: Mobile Services - Regular Charges Aug 2024 Bill M021 GP01076289 £120.92		
30 Aug 2024	SUEZ Recycling and Recovery UK Ltd	33354360	106.92	17.82		4295 F&GP Waste Collection: July 2024		
Credit on Account:			Total					
Bill 7 Aug 2024	Castle Water Ltd		51.25	-		4600 E&A Allotments Water Supply Jul 2024 Bill £6.26		
10003162887								
All invoices listed have been examined, verified and certified by the RFO								
RFO August 2024								

Appendix 11.7

Committee:	Full Council
Item	11.7
Report of:	Parish Clerk
Date:	21 November 2024
Subject:	Banking arrangements

Purpose of Report:

1. Members are asked to consider changes to the council's banking arrangements.

Summary:

2. F&GP have recommended to Full Council changes to the council's banking arrangements. These changes include switching our current account, switching from a debit card to a charge card, and switching to an alternative savings account provider.

Recommendations

Full Council is recommended to:

- a. **Transfer day-to-day banking arrangements from Barclays Bank to Unity Trust Bank.**
- b. **To close the Barclays Bank Business Current Account.**
- c. **To apply for a Unity Trust charge card with a spending limit in line with the Council's Financial Regulations in the name of the Clerk.**
- d. **To replace the Barclays Bank Business Premium Savings Account with the Hinckley & Rugby Building Society instant access savings account and to agree the Bank Mandate to assist with withdrawal of funds.**
- e. **Agree to the Action Plan, and actions within, setting out the proposed switch over.**
- f. **Delegate authority to the RFO, in conjunction with the F&GP Chair and Clerk to carry out the agreed changes.**

Background:

3. F&GP (7 November 2024) considered a report (Appendix 1) that recommended changes to council banking arrangements. Appendix 1 details the background and why changes have been requested. The committee agreed to recommend to the Full Council all of the report recommendations.
4. Since that meeting the RFO has provided three further documents:
 - Proposed Action Plan to Facilitate the Switching of Everyday Banking Arrangements from Barclays Bank to the Unity Trust Bank (Appendix 2)
 - Unity Trust – Charge Card information sheet (Appendix 3)
 - Hinckley & Rugby Building Society information sheet (Appendix 4)
5. These additional documents provide members with more information on how the proposed changes will be undertaken and on the proposed products/providers.
6. Full Council is now asked to consider the recommendations, accompanying reports and information. Council is asked to confirm whether it is happy to accept recommendations (a) to (f).

Appendices

- 1 F&GP(7 November 2024) Banking Arrangements Report

- 2 Proposed Action Plan to Facilitate the Switching of Everyday Banking Arrangements from Barclays Bank to the Unity Trust Bank
- 3 Unitivity Trust – Charge Card information sheet
- 4 Hinckley & Rugby Building Society information sheet

Summary Income & Expenditure by Budget Heading 30/09/2024

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Finance & General Purposes						
	Income	264,032	270,539	6,507			97.6%
	Expenditure	79,413	192,390	112,977		112,977	41.3%
	Net Income over Expenditure	<u>184,619</u>	<u>78,149</u>	<u>(106,470)</u>			
	plus Transfer from EMR	3,789					
	Movement to/(from) Gen Reserve	<u>188,408</u>					
110	Environment & Amenities						
	Expenditure	27,415	64,425	37,010		37,010	42.6%
	plus Transfer from EMR	2,880					
	less Transfer to EMR	0					
	Movement to/(from) Gen Reserve	<u>(24,535)</u>					
120	Allotments						
	Income	1,197	1,243	46			96.3%
	Expenditure	567	2,500	1,933		1,933	22.7%
	Movement to/(from) Gen Reserve	<u>630</u>					
130	Planning & Traffic						
	Expenditure	0	2,900	2,900		2,900	0.0%
	plus Transfer from EMR	0					
	Movement to/(from) Gen Reserve	<u>0</u>					
140	Non Budgeted Expenditure						
	Expenditure	1,095	0	(1,095)		(1,095)	0.0%
Grand Totals:- Income		265,229	271,782	6,553			97.6%
Expenditure		108,491	262,215	153,724	0	153,724	41.4%
Net Income over Expenditure		<u>156,739</u>	<u>9,567</u>	<u>(147,172)</u>			
plus Transfer from EMR		6,669					
less Transfer to EMR		0					
Movement to/(from) Gen Reserve		<u>163,408</u>					

Committee Meeting:	Finance & General Purpose
Item:	11
Report of:	RFO/Parish clerk
Date:	7 November 2024
Subject:	Banking Arrangements

Purpose of Report

1. This report gives consideration towards banking arrangements reflecting the newly adopted Financial Regulations that were approved by Full Council at their meeting held on 19 September 2024. Guidance and regulations in respect of online banking has changed and this has highlighted the need to review banking arrangements and the provision of safe and secure online banking.

Summary

2. The report provides summaries of existing bank and savings product providers and sets out the options that are available with these providers to put in place additional measures to improve security when withdrawing and transferring funds. Please see appendices A-G. Potential new providers have been considered and I have included details received from Lloyds Bank, Cambridge Building society and Hinckley & Rugby Building Society. An analysis of bank mandate flexibility and rules relating to the provision of authorised signatories has in addition been shared. Use of a debit card and charge card has been researched. FSCS protection is important when agreeing to the everyday banking needs of the Council, as too is the need to have in place supporting savings products providing maximum protection and easy access to funds.

Recommendations

3. **Committee/Council is recommended to:**
 - a. **Transfer day-to-day banking arrangements from Barclays Bank to Unity Trust Bank.**
 - b. **To close the Barclays Bank Business Current Account.**
 - c. **To apply for a Unity Trust charge card with a spending limit in line with the Council's Financial Regulations in the name of the Clerk.**
 - d. **To replace the Barclays Bank Business Premium Savings Account with the Hinckley & Rugby Building Society instant access savings account and to agree the Bank Mandate to assist with withdrawal of funds.**

History

4. Existing banking arrangements with Barclays Bank have been in place since 1987. The financial market has changed considerably with the introduction of online banking. Most suppliers now request payment of invoices online and no longer accept cheque payments. Barclays bank charges no fees.
5. In 2017 the Council recognised the need to reflect the changing market and agreed to introduce online banking on a gradual basis. The Covid-19 pandemic followed and Government guidance that was introduced to help minimise contact and the risk of spreading infection. Signing of cheques was considered inappropriate and the Council was obliged to fully embrace online banking at short notice. The existing bank mandate allows for any two authorised signatories to sign cheques. Four authorised signatories have access to online banking, which includes the RFO.

6. In 2018 the Council agreed to the Clerk becoming an authorised signatory to assist with purchasing goods using a Debit Card. It was considered that this method of payment enabled purchases to be made via the internet providing the option of better value for money and this was helpful in circumstances when an immediate and/or urgent payment had to be made on occasions when the RFO was away from the office.
7. The Council has witnessed an increase in the demand for services and has taken on greater responsibility, which in turn has led to a rising precept. The amount of funds held has increased and there is a growing need to improve protection of money against ever increasing fraudulent opportunities.

Considerations: Banking Arrangements

8. Under the Financial Regulations it is possible for both the Clerk and RFO to be authorised.
9. If the Council requires two members to approve online payments/transfer of funds from one account to another in addition to the RFO setting up a payment, provision needs to be made to allow for time when these members are not available to assist with authorisation.
10. Research suggests that the most popular bank providers currently used by Parish Councils is the Unity Trust Bank, Lloyds Bank and Barclays Bank.
11. Unity Trust Bank has tailored its bank mandate recognising the needs of parish councils and as such fully supports the Council's Financial Regulations. A combination of view only access and provision for the RFO to act as scheme administrator without being an authorised signatory is offered. Features that already apply to the Council's existing business current account held. The Council currently has in place four authorised signatories, of which any two can approve a transaction. This contrasts with Barclays Bank, where the RFO must be an authorised signatory. It would however be possible to amend the Barclays bank mandate for three authorised signatures to approve an online transaction. Although Unity Trust charge fees, greater protection is provided for officers and members alike. The flexible bank mandate appears to be unique in the market.
12. Unity Trust bank offer a current account switch guarantee service with automatic cancellation of the old bank account.
13. The average number of transactions per month this current financial year is as follows:

	Average	Estimated per annum
Online	14.5	174
DDM	10.16	122
Debit card	8.33	100
Total	32.99	396

Considerations: Debit Card

14. Whilst Unity Trust does not offer a debit card facility, it does offer a charge card in return for an annual fee. This would provide the Council with greater protection of funds, which enables an agreed spending limit. The debit card provided by Barclays Bank has no spending limit and they do not offer a charge card as an alternative option.
15. The Council agreed to close the Petty Cash account. This account was primarily used to assist with the purchase of sundry items such as cleaning products for the parish office and to

reimburse the village orderly for expenditure on purchasing petrol for allotment machinery. The provision of a charge card would assist members of staff with these items of expenditure in the future.

Considerations: Easy Access Savings Accounts

16. If members approve a change in the provider of its day-to-day banking, consideration will need to be given towards an alternative savings product to maximise FSCS protection. The Barclays Bank Business Premium Savings account can be held as a standalone account given that LPC is an existing customer, however this must be operated on an online basis. There is no provision to agree a nominated bank account for the safe transfer of funds and the existing bank mandate (perhaps upgraded to three signatories to approve payments) would apply.
17. The current financial market offers a very limited number of standalone savings accounts that are suitable to support parish councils. Most banks require a business current account to be held to facilitate a savings account. Unity Trust, Lloyds bank and HSBC to name a few. Barclays bank to new customers. I have found two building society accounts for consideration. Please see appendices E and F for details.

Appendices

- A. Barclays Bank
- B. Unity Trust Bank
- C. Nationwide Building society
- D. Lloyds Bank – potential new provider
- E. Cambridge Building Society – potential new provider
- F. Hinckley & Rugby Building Society – potential new provider
- G. Credit Ratings Summary

Link to LPC Financial Regulations:

https://www.lindfieldparishcouncil.gov.uk/_UserFiles/Files/2024%20LPC%20FR.pdf

Current Provider	Barclays Bank	Barclays Bank
Product	Business Current Account	Business Premium Savings Account
Provision	<p>Managing day-to-day banking ie online payment of invoices, cheque payments when needed, DDM payments, standing orders and receiving payments relating to management of allotments and Christmas Festival Night</p> <p>The clerk currently holds a business debit card without a restriction of the level of payment that can be made.</p>	<p>Savings account with interest paid quarterly.</p> <p>Online management available.</p> <p>Precept & VAT reclaims currently paid automatically into this account.</p>
Management of Account	<p>Branch, telephone & online.</p> <p>Cheque book & Debit Card.</p>	Branch, telephone & online.
Existing Online Banking Provision	<p>Any two of the agreed authorised signatories on Bank Mandate.</p> <p>A maximum of £50,000 online single payment per transaction. £100,000 per day.</p> <p>Online payments will only be processed provided sufficient funds held i.e. do not exceed the £15,000 switch facility limit.</p>	<p>Any two of the agreed authorised signatories on Bank Mandate.</p> <p>A maximum of £50,000 online single payment.</p>
Advantages	<p>No regular charges.</p> <p>Automatic switch facility with Barclays Business Premium Savings account – maintains bank balance of £15,000 daily.</p> <p>Provides FSCS protection of funds.</p> <p>View only online access available.</p>	<p>Automatic switch facility with Barclays Business Current account – to maximise interest on savings held with Barclays.</p> <p>No fees.</p> <p>Immediate access to funds without any penalty.</p> <p>Provides FSCS protection of funds.</p>
Disadvantages	<p>No provision for RFO to act as service administrator without becoming an authorised signatory.</p> <p>Charge card not available.</p>	No provision for RFO to act as service administrator without being an authorised signatory.
Options available to help mitigate Risk	<p>It is possible to extend the Bank Mandate to request three authorised signatories to approve payments and changes to account.</p> <p>Clerk & RFO explored possibility of adding the Barclays .net account to expand Bank Mandate functionality but concluded this was too complex & did not meet the Council's needs. £10 monthly fee per signatory. Extra costs for smart card & card reader. Each user must install the software.</p>	<p>It is possible to extend the Bank Mandate to request three authorised signatories to approve payments and transfer of funds. Cannot have a nominated bank account to receive payments.</p> <p>Clerk & RFO explored possibility of adding the Barclays .net account to expand Bank Mandate functionality but concluded this did not meet the Council's needs.</p> <p>As an existing customer of Barclays, it is possible to hold this account as a stand-alone product managed online under the terms of the Bank Mandate.</p>

Current Provider	Unity Trust Bank	Unity Trust Bank
Product	Business Current Account	Business Instant Access Savings Account
Provision	Set up to facilitate Unity Trust Savings Account.	Serviced by Unity Trust Business Current Account. Savings product.
Management of Account	Telephone, PO branch, postal system & online. Cheque book available on request.	Telephone, PO branch, postal system & online.
Existing Online Banking Provision	Any two of the agreed authorised signatories on Bank Mandate. RFO acts as scheme administrator without being an authorised signatory.	Any two of the agreed authorised signatories on Bank Mandate. RFO acts as scheme administrator without being an authorised signatory.
Advantages	Ability to switch to provide day-to-day banking service to Council without delay. Bank Mandate offers greater flexibility to reflect Council's existing Financial Regulations. RFO has view only access as scheme administrator - access without being authorised signatory. View only access to members & authorised signatory options. Charge card service available – this would provide greater protection with an agreed spending limit to Clerk and with the option to assist the Village Orderly role. Provides FSCS protection of funds. Local authorities are not eligible for protection under the FSCS unless they have an annual budget of less than €500,000.	Interest bearing account, paid quarterly, directly into account. No fees. Immediate access to funds without any penalty. Provides FSCS protection of funds. Local authorities are not eligible for protection under the FSCS unless they have an annual budget of less than €500,000. Bank Mandate offers greater flexibility to fully support the Council's Financial Regulations.
Disadvantages	Regular monthly fee £6.00. If the account is extended to manage the Council's day-to-day banking needs additional charges will be paid per transaction, ie 15p per transaction. Transactional fees vary based upon your annual account turnover and tariff.	None.
Options available to help mitigate Risk	Considered not necessary as the account fully supports the Council's existing Financial Regulations.	Considered not necessary as the account fully supports the Council's existing Financial Regulations.

Current Provider	Nationwide Building Society
Product	Standalone Savings Account – Business Instant Saver Issue 9 -Monthly
Provision	<p>Savings account with interest paid monthly.</p> <p>Cheque and limited online management available.</p> <p>Online withdrawals paid into a nominated account – currently Barclays Business Current Account. Cheque withdrawals possible.</p> <p>Minimum withdrawal £500.00</p> <p>Also available: Notice & Fixed rate accounts.</p>
Management of Account	Telephone & online.
Existing Online Banking Provision	<p>Any two of the agreed authorised signatories on Bank Mandate.</p> <p>RFO acts as scheme administrator & is not an authorised signatory.</p>
Advantages	<p>No regular charges.</p> <p>Interest bearing account, paid monthly directly into account.</p> <p>Immediate access to funds without any penalty.</p> <p>Provides FSCS protection of funds.</p>
Disadvantages	None.
Options available to help mitigate Risk	Considered not necessary as the account fully supports the Council's existing Financial Regulations.

Potential New Provider	Lloyds Bank	Lloyds Bank
Product	Business Current Account	Business Instant Access Savings Account
Provision	<p>To assist with the Council's day-to-day banking needs.</p> <p>Debit card and charge card service available.</p>	<p>Serviced by Lloyds Bank Business current account.</p> <p>1% AER variable balance £1 - £499,999</p> <p>Minimum investment £1</p> <p>Also available: Fixed term deposits & Notice accounts.</p>
Management of Account	<p>Branch, telephone, PO & online.</p> <p>Application can only be made by Parish Clerk.</p>	Branch, telephone, PO & online.
Online Banking Provision	<p>Up to three authorised signatories on Bank Mandate permitted per transaction. Full access user & Delegate user.</p> <p>RFO would have to become an authorised signatory.</p> <p>A maximum of £100,000 online single payment.</p>	<p>Up to three authorised signatories on Bank Mandate permitted per transaction.</p> <p>RFO would have to become an authorised signatory.</p>
Advantages	<p>Charge card service available – this would provide greater protection with an agreed spending limit to Clerk and with the option to assist the Village Orderly role.</p> <p>Provides FSCS protection of funds.</p>	<p>Interest bearing account with no fees.</p> <p>Immediate access to funds without penalty.</p> <p>Provides FSCS protection of funds.</p>
Disadvantages	<p>No charges during first 12 months of account opening, thereafter a monthly fee 8.50. First 100 transactions each month – no charge, after this a fee will apply ie 20p per transaction. Deposit of cheques – 85p at Immediate Deposit Machine or £1.00 over counter.</p> <p>No provision for RFO to act as service administrator without being an authorised signatory.</p>	<p>Account must be serviced by Lloyds Bank Business current account.</p> <p>No provision for RFO to act as service administrator without being an authorised signatory.</p>

Potential New Provider	Cambridge Building Society
Product	Instant Access Savings Account
Provision	<p>Standalone Council Savings Account, available to Parish and Town Councils only.</p> <p>Minimum investment £1,000.00 Interest 2.65% pa/AER variable.</p> <p>Account must be opened with a cheque drawn from a UK bank account bearing the name of your Council</p>
Management of Account	<p>Branch or via postal system.</p> <p>You can withdraw cleared funds from the account, up to a maximum of twice a month, without giving notice or paying a fee. Withdrawals can only be made by cheque payable to your Council.</p> <p>Your account must be operated by a minimum of two account signatories. The maximum number of account signatories is four.</p> <p>Cash or electronic payments will not be accepted.</p> <p>RFO as scheme administrator must be an authorised signatory.</p>
Online Banking Provision	No online service.
Advantages	<p>Interest bearing account with no fees, paid TBC directly into account.</p> <p>Immediate access to funds without any penalty.</p> <p>Provides FSCS protection of funds.</p> <p>Minimum risk as withdrawal of funds only permitted by cheque made payable to the Council.</p>
Disadvantages	No online service. Cheque only account.

	Delay in transferring funds with management of cheques.
Options available to help mitigate Risk	Considered not necessary as the account fully supports the Council's existing Financial Regulations.

Potential New Provider	Hinckley & Rugby Building society
Product	Local Council Easy Access Deposit
Provision	<p>Standalone savings account, available to Parish and Town Councils only, with an annual budget not exceeding approximately £425,000</p> <p>Minimum investment £500.00 Interest 2.40% pa/AER variable. Paid annually on 1 December. Interest is paid gross without tax deducted.</p> <p>Account must be opened with a cheque drawn from a UK bank account bearing the name of your Council</p>
Management of Account	<p>Branch, via the postal system. telephone or via H&R Online.</p> <p>At least one signatory must be the Proper Officer or Responsible Financial Officer, with a maximum of four signatories to the account.</p> <p>You may pay in cheques at any of the Society's branches or by post. Deposits can also be made by electronic funds transfer.</p> <p>Withdrawals can be made at any time without notice or penalty by electronic funds transfer and will only be sent to the Council's nominated bank account from which the funds to open the account were drawn.</p>
Online Banking Provision	Available.
Advantages	<p>Interest bearing account with no fees, paid TBC directly into account.</p> <p>Immediate access to funds without any penalty.</p> <p>Provides FSCS protection of funds.</p> <p>Minimum risk as withdrawal of funds only permitted by cheque made payable to the Council.</p>
Disadvantages	Potential small risk with RFO as scheme administrator. Risk mitigated with nominated account.
Options available to help mitigate Risk	Considered not necessary as the account fully supports the Council's existing Financial Regulations.

Summary of Financial Credit Ratings and Background Information

Barclays Bank

Credit Ratings	Barclays PLC	Barclays Bank PLC
Long Term	BBB+ / Stable	A+ / Stable
Short Term	A-2	A-1
Stand-alone credit profile (SACP)	a-	a-

Unity Trust Bank

Unity Bank is listed as the 13th best publicly traded bank in the nation and is 5th in Return on Assets (ROA) among banks with less than \$5 billion in assets.22 Aug 2024.

CRISIL Ratings has reaffirmed its 'CRISIL A1+' rating to the Rs 360 crore certificate of deposits programme of Unity Small Finance Bank Ltd (Unity SFB).2 Aug 2024.

In 2023, Unity Trust Bank's profit before tax more than doubled to £63.9 million, and its Common Equity Tier 1 (CET1) ratio was 19.7%.

Unity Trust Bank consistently meets or exceeds regulatory requirements for its Net Stable Funding Ratio and Leverage.

In May-June 2022, Unity Trust Bank's customers rated the bank 8.2 out of 10 overall.

Eligible savings with Unity Trust Bank are protected up to £85,000 by the Financial Services Compensation Scheme (FSCS).

Nationwide Building Society

Nationwide Building Society Affirmed At 'A+/A-1' After Announcement of Virgin Money UK Acquisition, Outlook Stable.

Moody's rating: A3 junior senior unsecured debt rating also affirmed London, September 06, 2024 -- Moody's Ratings (Moody's) has today affirmed all ratings and assessments of Nationwide Building Society (Nationwide): the a3 Baseline Credit Assessment (BCA) and Adjusted BCA, the A1/P-1 deposit ratings, the (P)A1/(P)P-1 Deposit Note/CD Program ratings, the P-1 Commercial Paper rating, the A1 senior.

Lloyds Bank

Standard & Poor's (S&P) Global Ratings has given Lloyds Bank the following credit ratings:

Long term: A+

Short term: A-1

S&P Global Ratings also affirmed Lloyds Bank's Local Currency LT credit rating on May 24, 2024, with a stable outlook.

Cambridge Building Society (a member-owned mutual)

FSCS protection.

Hinckley & Rugby Building society

FSCS protection.

Proposed Action Plan to Facilitate the Switching of Everyday Banking Arrangements from Barclays Bank to the Unity Trust Bank

1	<p>Immediate agreement for invoices to be paid online via the Unity Trust Current account.</p> <p>To facilitate this agreement, funds will initially need to be transferred from Barclays Bank to the Unity Trust current Account. The total amount of funds should represent payments due for the remainder of November and December 2024 £30-40K.</p>
2	Arrange for existing DDMs and SOs to be transferred to Unity Trust Bank.
3	<p>If approved, to apply to the Hinckley & Rugby Building Society to set up a Local Council Easy Access Deposit account for a minimum deposit of £500.00.</p> <p>Additional funding to be reviewed once the account is confirmed open.</p> <p>The bank mandate to include the following authorised signatories: Cllr Amy Beecroft Cllr William Blunden Cllr Roger Pickett Cllr Valerie Upton Cllr Trevor Webster</p>
4	<p>Nationwide Building Society Business Instant Saver Issue 9 – Monthly account:</p> <p>Arrange for the nominated bank account to be changed to Unity Trust Bank.</p>
5	Add Cllr Trevor Webster as an authorised signatory to assist with online banking with Unity Trust Bank.
6	Apply form for a corporate MultiPay Card with Unity Trust with the Clerk as a cardholder and RFO as programmes Administrator.
7	Close the Barclays Business Current account and Business Premium Savings account.

RFO

FC Meeting

21 Nov 2024

Proposed Provider	Unity Trust Bank in partnership with Lloyds Bank
Product	Corporate MultiPay Card – charge card.
Provision	<p>Enables the cardholder to make purchases and defer payment until the next billing date.</p> <p>The balance must be paid in full each month.</p> <p>No interest is applied to the charge card.</p> <p>Unity Trust Bank will receive up to 33% of the Monthly fee & between 0.15% and 0.6% of card spend. This does not impact the fee & charges that are offered.</p>
Summary of Account	<p>Set single transaction, as well as monthly, spending limits for a greater level of control of individual cardholders.</p> <p>Enhanced security with the option to block certain industry categories of sellers, at company and cardholder level.</p> <p>Greater visibility of spend across cardholders by allowing you to view authorised/declined real time transactions.</p> <p>Up to 45 days' interest free credit on purchases.</p> <p>Convenient & secure method of making payments at locations that accept MasterCard.</p> <p>The ability to make contactless payments on transactions up to £100 at participating retailers.</p> <p>Cardholders, authorisers and programme administrators can easily view, edit and authorise expense claim forms, saving processing & time costs.</p>
Fees	<p>Setup fee (one-off) £50.00.</p> <p>Monthly fee per card is £3.00.</p> <p>Late payment fee 2% of outstanding balance, or £10.00 whichever is greater.</p> <p>Other fees charged for: card re-issue, cash advance, urgent card request, returned payment & non-sterling transactions.</p>
Management of the Card	Commercial Card Internet Servicing (CCIS).

	<p>The Programme Administrator will have the ability to:</p> <ol style="list-style-type: none"> 1. View programme & cardholder information. 2. View cardholder contact details. 3. Ability to message within CCIS. 4. View & manage merchant blocking. 5. Amend monthly credit/single transaction & cash limits for cardholders. 6. Request replacement card and/or pin. <p>And Reporting:</p> <ol style="list-style-type: none"> 1. All changes to an account. 2. Delinquent accounts. 3. Contact Lloyds & provide contact information. 4. Cardholders, credit limit, credit utilisation & personal details. 5. View & print statements for past 12 months. <p>Cardholders will be able to:</p> <ol style="list-style-type: none"> 1. Register & activate cards. 2. View real time transactions. 3. View statements for past 12 months. 4. Ability to message within CCIS. 5. View available spend, credit limit and current balance. 6. Manage contact details. 7. Replace card & PIN.
Options available to help mitigate Risk	Considered not necessary as the product supports the Council's existing Financial Regulations.

Copies of the following supporting information is available to members upon request:

Key Features – Important Information.

General Terms & Conditions.

End User Licence Agreement.

Standard Service Tariff.

Potential New Provider	Hinckley & Rugby Building society
Product	Local Council Easy Access Deposit (a new product only recently launched)
Provision	<p>Standalone savings account, available to Parish and Town Councils only, with an annual budget not exceeding approximately £425,000</p> <p>Minimum investment £500.00 Interest 2.40% pa/AER variable. Paid annually on 1 December. Interest is paid gross without tax deducted.</p> <p>Account must be opened with a cheque drawn from a UK bank account bearing the name of your Council</p>
Management of Account	<p>Branch, via the postal system. telephone or via H&R Online.</p> <p>At least one signatory must be the Proper Officer or Responsible Financial Officer, with a maximum of four signatories to the account.</p> <p>You may pay in cheques at any of the Society's branches or by post. Deposits can also be made by electronic funds transfer.</p> <p>Withdrawals can be made at any time without notice or penalty by electronic funds transfer and will only be sent to the Council's nominated bank account from which the funds to open the account were drawn.</p>
Online Banking Provision	Available.
Advantages	<p>Interest bearing account with no fees, paid TBC directly into account.</p> <p>Immediate access to funds without any penalty.</p> <p>Provides FSCS protection of funds.</p> <p>Minimum risk as withdrawal of funds only permitted by cheque made payable to the Council.</p>
Disadvantages	Potential small risk with RFO as scheme administrator. Risk mitigated with nominated account.
Options available to help mitigate Risk	Considered not necessary as the account fully supports the Council's existing Financial Regulations.

Financial Background	<p>Established 1865 with 7 branches.</p> <p>A mutual organisation being a member of the Building Societies Association. Covered by the Financial Services Compensation Scheme (FSCS). Deposit guarantee scheme applicable to small local authorities.</p> <p>Business transacted: personal savings, deposit accounts for businesses, charities & local councils and mortgages.</p> <p>Annual Review for Year Ending 30 November 2023:</p> <p>Liquidity assets £126.1m Total assets held £823.4m Profit before tax £1.62m</p> <p>Has donated £48,000 through donations, fundraising, sponsorship and volunteering.</p> <p>A copy of the Annual Review incorporating the Summary Financial Statement for the year ended 30 November 2023 & Notice of Annual General Meeting 2024 is available upon request.</p>
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Appendix 11.8

Committee:	Full Council
Item	11.8
Report of:	Parish Clerk
Date:	21 November 2024
Subject:	Budget 2025/26

Purpose of Report:

1. Members are asked to consider the 2025/26 budget.

Summary:

2. F&GP have reviewed all draft Committee budgets and has recommended the current 1st draft budget to Full Council. In addition, some additional suggestions have been made by the F&GP Chair and office.

Recommendations

3. Full Council is recommended to:

- a) Note actions agreed by F&GP
- b) Consider the proposed Committee budgets as scrutinised and recommended by F&GP
- c) Consider updates & suggestions recommended by the F&GP Chair and office
- d) Consider the overall budget requirement for 2025/26 as amended.
- e) Note the next stages

Background:

3. All Committees have now had the opportunity to prepare draft budgets. These budgets were scrutinised by F&GP on the 7th November 2024. The F&GP report, including proposed budgets, is attached (appendix 1).

Actions agreed by F&GP

4. F&GP considered the report and carried out / endorsed all the recommendations. Full Council is now asked to consider the F&GP report and the updates contained in this report.

Updates & Recommendations

5. The anticipated cash-in-hand figure has been amended so that it no longer includes allotment tenancy deposits (£450).
6. It is recommended that to support the rolling asset replacement program (a Plan 23-27 objective) consideration be given to the creation of a new reserve. This would support the future replacement of equipment including but not limited to bus shelters, sheds etc. It could also be used to support any assets that are taken on by the parish council.

Updated budget requirement for 2025/26

7. For the period 1 April 2024 to 31 March 2025

Total estimated income (1)	£ 271,720
Precept	£ 257,000
Other income	£ 14,720
 Total estimated expenditure (2)	 £ 222,693

Lindfield Parish Council

E&A budget	£ 47,245
F&GP budget	£ 175,048
PT&T budget	£ 400
Estimated funds in hand (1 – 2) minus allotment deposits	£ 48,577
General reserve	
Opening balance (1 April 2024)	£ 70,650
Expenditure	£ 12,156
Closing balance (31 March 2025)	£ 58,494

Precept Calculation

8. The precept is the Parish Council's share of council tax. The precept is calculated by subtracting income from expenditure. The current best estimate calculation is as follows:

	2024/25	2025/26	2025/26	2025/26
Expenditure	£ 441,580	£ 334,245	£ 334,245	£ 334,245
E&A	£ 66,925	£ 77,505	£ 77,505	£ 77,505
F&GP	£ 192,390	£ 199,791	£ 199,791	£ 199,791
PT&T	£ 2,900	£ 400	£ 400	£ 400
New Earmarked reserves	£ 109,365	£ 15,000	£ 25,000	£ 35,000
Top-up Earmarked reserves	£ n/a	£ 2,850	£ 2,850	£ 2,850
General reserve	£ 70,000	£ 38,699	£ 38,699	£ 38,699
Income	£ 184,580	£ 64,027	£ 64,027	£ 64,027
2024/25 surplus		£ 48,577	£ 48,577	£ 48,577
2025/26 income		£ 15,000	£ 15,000	£15,000
Shortfall	£ 257,000	£ 270,668	£ 280,668	£ 290,668
Increase	17.73 %	5.32 %	9.21 %	13.10 %
Band D annual charge	£ 89.26	£ 94.01	£ 97.48	£ 100.96
Band D increase	£ 13.45	£ 4.75	£ 8.22	£ 11.69

9. The average Band D charge in Mid Sussex for Parish & Town councils for 2024/25 was £85.83. Locally both Cuckfield and Ardingly have significantly higher Band D charges (£163.28 & £143.17 respectively).

Next Stages

10. All Committees will confirm their final budgets before F&GP is due to meet again on the 12th of December 2024. Budgets will then be further scrutinised. At the time of that meeting would should have received our tax base figure for 2025/26. This will allow us to confirm the impact of the precept request on parishioners. F&GP will then recommend the final budget proposal to Full Council to consider on the 23rd January 2025. The council must submit its precept request to MSDC by the end of January 2025.

Appendices

- Appendix 1 F&GP 7th November 2024 budget report.

Committee Meeting:	Finance & General Purpose
Item:	10
Report of:	Parish Clerk
Date:	7 November 2024
Subject:	Budget 2025/26

Purpose of Report

1. This report scrutinises the draft committee budgets for 2025/26.

Summary

2. The report sets out the local and national context that needs to be considered in the preparation of budget proposals through the autumn. The draft budgets for each committee have been included for scrutiny.

Recommendations

3. **F&GP is recommended to:**
 - A) Confirm the draft F&GP for recommendation to Full Council (21 November 2024).**
 - B) Scrutinise the E&A and PT&T budget and make recommendations to Full Council.**
 - C) Consider the overall budget requirement for 2025/26 and make recommendations to Full Council**
 - D) Continue to review committees and the overall budget for further scrutiny at F&GP (12 December 2024)**
 - E) Authorise the Clerks to meet with the Committee Chairs to meet as and when required to discuss committee budgets and the overall budget.**
 - F) Ask Committees to confirm service fees for 2025/26.**

National Context

4. During the latter part of 2023 inflation (CPI) began to reduce, by November 2023 it was 3.9%, and by September 2024 it was 1.7%. Inflation is projected to rise to 3% in early 2025 due to higher energy costs and continuing high levels of UK services inflation.⁽¹⁾
5. At its meeting ending on 18 September 2024, the Monetary Policy Committee voted by a majority of 8–1 to maintain the Bank Rate at 5%. The next rate review will take place on the 6 November with the decision published on the 7 November. KPMG's UK Economic Forecast (September 2024) predicts that the UK Bank Rate will slowly drop to 3.5% by the end of 2025.
6. The Chancellor of the Exchequer, Rachel Reeves delivered the budget on 30 October 2024. The following points are relevant to local government:
National Insurance contributions – Employer's national insurance contributions will be changing on the 6th of April 2025. The rate paid will be increased from 13.8% to 15%. The per-employee threshold at which employers start to pay National Insurance will be reduced from £9,100 to £5,000. This increase will need to be reflected in the 2025/26 budget.² Note: local authorities are not entitled to Employment Allowance relief for National Insurance.

¹ KPMG, UK Economic Outlook, September 2024
<https://assets.kpmg.com/content/dam/kpmg/uk/pdf/2024/09/uk-economic-outlook-september-2024.pdf>

² **Note:** local authorities are not entitled to Employment Allowance relief for National Insurance.

7. In October the nationally negotiated pay award 2024-25 was agreed. The agreement covers the period 1st April 2024 to 31st March 2025.

Parish Level Context

8. The Council continues to face several financial challenges in 2024/25. We have seen significant increases in the cost of running the Denmans Lane toilets due to a change of cleaning operatives. In addition, WSCC budget constraints have meant that existing assets in the village are no longer being maintained. Both WSCC and MSDC have in-year budget deficits.⁽³⁾ The Council's precept requests have grown significantly over the past 5 years. This has been due to several factors including operational and contractual costs, Festive lighting, running a vehicle, more members claiming their allowances, and purchasing equipment including speed indicator devices. In addition, the Council has limited ability to raise funds through revenue streams.

Fiscal year	Precept	% Change	Band D annual charge	Notes
2019/20	£ 156,000	0.00	£ 54.90	11k deficit
2020/21	£ 172,000	10.25	£ 60.64	
2021/22	£ 172,000	0.00	£ 60.38	
2022/23	£ 189,000	9.88	£ 66.00	
2023/24	£ 216,000	14.28	£ 75.82	10k deficit
2024/25	£ 257,000	18.98	£ 89.26	

The average Band D annual charge in Mid Sussex for 2024/25 is £87.26 (Parish & Town Councils). Lindfield's charge is very slightly above the average. Some nearby villages have significantly higher charges (Ardingly £143.17 & Cuckfield £163.28).

Council Tax Base

9. MSDC's S151 Officer will, in conjunction with their Officers in Revenues and Benefits, set the tax base at 30 November, based on formula requirements. Lindfield Parish Council's Tax Base figures for the last 5 years are as follows:

Fiscal year	Tax base	% Change
2019/20	2,841.4	- 0.56
2020/21	2,836.5	- 0.17
2021/22	2,848.4	0.42
2022/23	2,863.7	0.54
2023/24	2,848.9	- 0.52
2024/25	2,879.1	1.06

10. It should be noted that no major housing developments have taken place in Lindfield Urban so we are unlikely to see any significant increase in the tax base figure. It may even be likely that the figure stays static or will fall. We expect to receive the tax base figure for the precept calculation in early December.

Inflation

11. The impact of inflation on contracts and wages will be reviewed and considered in light of the best information available.

³ Unison, Councils on the Brink: The Local Government Funding Gap 2025/26
<https://www.unison.org.uk/content/uploads/2024/09/Councils-on-the-brink-with-regional-appendix.pdf>

12. This will also include a review of fees with options and recommendations provided through the budget-setting cycle.

Adequacy of Budgets

13. The exercise of committees reviewing their budgets has already started and will feed into the overall budget considerations.
14. In addition to committee budgets the council is reminded that it needs to ensure that it has an adequate general reserve level:

The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure. ⁽⁴⁾

Committee Budgets

15. All committees have now prepared draft budgets. The F&GP Committee Chair and Clerk meet in late October to prepare the F&GP budget and look at the wider financial position.

Scrutiny of Committee Budgets and Reserves

16. The F&GP Chair and Clerk have scrutinised the committee budgets and reserves. The following observations have been made.

17. E&A Committee Budget

4561 - Denmans Lane Toilets Utilities

The current maintenance contract should not be renewed in July 2025. Seek to use local suppliers on an as-and-when-required basis.

4565 – Toilets on the Common Utilities

It is anticipated that the facilities will be completed by the close of 2025. As such it is proposed that we include six months running costs (£13,350).

4566 – Toilets on the Common Repairs

It is anticipated that the facilities will be completed by the close of 2025. As such it is proposed that we include a modest amount for maintenance (£3,500).

18. E&A Earmarked reserves

No comments or suggestions.

19. PT&T Committee Budget

No comments or suggestions.

20. PT&T Earmarked reserves

No comments or suggestions.

21. General reserve

Currently, the general reserve is run at 26.9% of our planned expenditure. Ideally, this figure would be higher (in the region of 35-40%). Given the number of projects being proposed and the need for significant cash flow, we recommend that the general reserve for 2025/26 be increased to 35% of the budget. This would mean a general reserve of £97,164.

⁴ Joint Panel on Accountability and Governance (JPAC) Practitioners' Guide, 2024, p38, para 5.34.

22. No allowance has been made in this budget for the repair/replacement of the WSCC post and railings (Lindfield Pond roadside).

Overall Budget requirement for 2025/26

23. Anticipated funds in hand at 31 March 2025

For the period 1 April 2024 to 31 March 2025

Total estimated income (1)	£ 271,720
Precept	£ 257,000
Other income	£ 14,720

Total estimated expenditure (2)	£ 222,693
E&A budget	£ 47,245
F&GP budget	£ 175,048
PT&T budget	£ 400

Estimated funds in hand (1 – 2)	£ 49,027
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General reserve

Opening balance (1 April 2024)	£ 70,650
Expenditure	£ 12,156
Closing balance (31 March 2025)	£ 58,494

Precept calculation

24. The precept is the Parish Council's share of council tax. The precept is calculated by subtracting income from expenditure. The current best estimate calculation is as follows:

	2024/25	2025/26
Expenditure	£ 441,580	£ 334,245
E&A	£ 66,925	£ 77,505
F&GP	£ 192,390	£ 199,791
PT&T	£ 2,900	£ 400
New Earmarked reserves	£ 109,365	£ 15,000
Top-up Earmarked reserves	£ n/a	£ 2,850
General reserve	£ 70,000	£ 38,699
Income	£ 184,580	£ 64,027
2024/25 surplus		£ 49,027
2025/26 income		£ 15,000
Shortfall	£ 257,000	£ 270,218

Note – in 2025/26 we are calculating the budget differently in regard to earmarked reserves.

The actual cost to taxpayers is calculated using the tax base figure. We anticipate that the tax base figure will be confirmed by Mid Sussex District Council in early December 2024.

The following tables shows the council tax charges (**based on the 2024/25 tax base figure**). This table is for reference only until it can be updated with the 2025/26 tax base figure.

	2024/25	2025/26	Increase
Precept	257,000	270,218	5.14%

	2024/25 (£)	2025/26 (£)	Increase (£)	
	Annual	Annual	Annual	Weekly
Band A	59.91	62.57	3.06	0.06
Band B	69.43	73.00	3.57	0.07
Band C	79.35	83.43	4.08	0.08
Band D	89.26	93.86	4.59	0.09
Band E	109.10	114.71	5.61	0.11
Band F	128.94	135.57	6.63	0.13
Band G	148.77	156.43	7.63	0.15
Band H	178.53	187.71	9.18	0.18

Policy Context

25. Setting a financial strategy and understanding the environment within which the authority operates is a fundamental requirement in preparing the annual budget. The agreed Plan 23-27 objectives should inform individual committee budgets.

Financial Implications

26. The entire report deals with the financial issues.

Risk Management Implications

27. The forecasts contained are based on the best information available to the Council at this time and have been subjected to an appropriate level of due diligence to ascertain that the financial position is as described.

Appendices

- A F&GP Committee Budget 2025/26
- B E&A Committee Budget 2025/26
- C PT&T Committee Budget 2025/26
- D Future Budget Forecast (25-26 to 28/29)
- E Budget Timeline and progress tracker

Appendix A F&GP Committee Budget

	23/24 Expenditure	24/25 Budget	30Sep24 Expenditure	Projected Expenditure	25/26 Budget
F&GP Committee – Budget (£)	184,138.00	192,390.00	76,436.00	175,048.41	199,791.48
4000 - Salary	84,992.00	90,000.00	35,413.25	88,303.76	93,160.48
Purpose: Staff salaries. <i>Includes a 5.5% uplift for 2025/26. The council is contractually obligated to implement NJC pay awards.</i>					
4010 - Tax & NI	6,710.00	6,800.00	2,794.90	6,884.59	11,000.00
Purpose: Employer Tax & NI contributions. <i>Based on the proposed increase from 6th April 2025.</i>					
4020 - Pension	12,455.00	13,200.00	4,919.40	14,161.00	14,000.00
Purpose: Pension provision for all staff. <i>Includes pension contributions for all members of staff.</i>					
4110 - Staff expenses	0.00	200.00	0.00	0.00	200.00
Purpose: To meet staff expenses (travel etc). <i>Retained as it is anticipated that in-person events are likely to increase.</i>					
4111 - Payroll administration	423.00	500.00	0.00	490.00	600.00
Purpose: External payroll provider. <i>Increased due to the potential of all members claiming their allowance. We are charged based on the number of individuals on the payroll and occurrences of payments.</i>					
4120 - Training	670.00	2,000.00	467.00	467.00	2,000.00
Purpose: To support continuing professional development. <i>Staff continue to undertake training. All members are offered training opportunities.</i>					
4130 - Bank charges	36.00	75.00	36.00	72.00	200.00
Purpose: Service provider fees. <i>It is likely that we incur more fees in 2025/26 as a result of changing current account provider.</i>					
4140 - Audit fees	1,899.00	3,000.00	-128.55	2,000.00	2,500.00
Purpose: To support and submit mandatory audits. <i>Covers RBS end-of-year close down, two internal audits, and external audit fees.</i>					
4160 - Insurance	2,618.00	3,500.00	4,202.00	4,402.06	5,000.00
Purpose: To protect council assets. <i>Covers two policies. 1) Zurich global policy. This covers all council areas of business. 2) Ill health liability insurance for the council to mitigate against any pension shortfall should an employee retire on ill health grounds.</i>					
4170 - Postage & stationery	95.00	400.00	50.00	100.00	200.00
Purpose: To support the parish office.					
4175 - Annual membership/subscriptions	2,797.00	3,000.00	2,043.00	2,864.00	3,000.00
Purpose: To support best practices and obtain sector information and services. <i>Includes: NALC, SLCC, WSALC, Survey Monkey, CPRE, Clerks & Councils Direct legal updates & Open Spaces Society.</i>					
4180 - Photocopying	1,359.00	2,300.00	786.00	1,226.00	1,500.00
Purpose: To support the provision of a photocopier. <i>Covers the cost of leasing a Toshiba photocopier, printing, toner and waste. The contract will expire in late 2025.</i>					
4190 - Telephone & broadband	2,471.00	2,500.00	1,068.00	2,200.00	2,500.00
Purpose: To support council communications. <i>Covers the cost of broadband, a phone system, and two mobile phones.</i>					
4200 - IT & website	4,226.00	5,000.00	4,058.00	5,026.00	5,000.00
Purpose: To support IT services and the council website.					

Includes Microsoft 365 licences, IT support contract, Adobe Acrobat software, Mail Chimp. Covers replacement equipment such as keyboards, mice etc.

23/24	24/25 Expenditure	30Sep24 Budget	Projected Expenditure	25/26 Expenditure	Budget
4210 - Office equipment	59.00	1,000.00	449.00	500.00	1,000.00
Purpose: To replace/repair any broken office equipment (or new provision).					
4221 - Lindfield Enterprise Park	630.00	700.00	657.00	657.00	700.00
Purpose: Annual maintenance charge. Annual maintenance charge for the Lindfield Enterprise Park.					
4230 - Grants paid	2,140.00	2,500.00	500.00	2,000.00	2,500.00
Purpose: To provide grants to community groups and charities.					
4240 - Room hire	884.00	1,000.00	478.00	900.00	1,000.00
Purpose: Hire charges for meetings.					
4250 - Cleaning/catering	3,142.00	3,000.00	1,068.00	3,144.00	3,500.00
Purpose: To support the cleaning of the council offices. Includes office, window & blind cleaning and supplies like hand towels/washing up liquid etc.					
4260 - Newsletter & annual report	2,055.00	2,500.00	870.00	1,740.00	2,500.00
Purpose: Charges for council news publication. Covers quarterly newsletters in Lindfield Life and occasional ad hoc articles.					
4265 - F&GP professional fees	5,250.00	5,000.00	-900.00	900.00	5,000.00
Purpose: Fees to support projects/legal issues. Covers any necessary legal and or consultancy fees.					
4270 - Chairs allowance	75.00	250.00	75.00	75.00	250.00
Purpose: To support the Chairs Fund.					
4271 - Members allowance	4,902.00	6,450.00	4 .00	4,902.00	6,450.00
Purpose: To support the Chairs and Cllrs allowances.					
4280 - Councillors expenses	128.00	200.00	.00	140.00	200.00
Purpose: Expenses Cllrs incur carrying out their roles.					
4285 - Toilets on the Common construction	6,978.00	0.00	1,889.00	TBC	N/A EMR
Purpose: Expenditure from the Earmarked Reserve This is for transfers from the Earmarked Reserve for the Toilets on the Common. Expenditure is shown in the budget.					
4292 - Community engagement	562.00	1,500.00	379.00	379.00	1,500.00
Purpose: To support community events/projects.					
4295 - Waste collection	1,046.00	1,500.00	446.00	1,070.00	1,500.00
Purpose: Removal of waste & recycling.					
4310 - PWLB repayment	22,299.00	21,815.00	10,968.00	21,815.00	21,331.00
Purpose: Loan for the office building. Covers the £20,000 annual repayments plus interest. The last loan payment will be on the 26 th of October 2027 (£10,121)					
4320 - Electric supply	2,912.00	4,000.00	1,581.00	4,000.00	4,200.00
Purpose: Supply of electricity for the office. Contract					
4330 - Water supply	148.00	200.00	76.00	160.00	200.00
Purpose: Supply and removal of water.					
4340 - Security alarm system	0.00	500.00	430.00	430.00	500.00
Purpose: To service the intruder alarm system. Covers serving and monitoring contact.					
4350 - Fire safety system	1,052.00	500.00	109.00	220.00	500.00
Purpose: To service fire safety equipment. Covers alarm and extinguisher servicing/replacement costs.					
4360 - Health & safety	17.00	200.00	0.00	100.00	100.00
Purpose: To support first aid kit and other H&S requirements.					

4370 - Publications	0.00	200.00	0.00	0.00	200.00
Purpose: To purchase books to support research. <i>Likely that we will need to purchase an updated version of Arnold-Baker on Local Council Administration.</i>					
4380 - Data protection	185.00	400.00	0.00	220.00	300.00
Purpose: To procure an external data protection officer. <i>Covers the services of an external Data Protection Officer and the council's registration fee with the Information Commissioner. Both fees are likely to increase for 2025/26.</i>					
4385 - Vehicle	1,742.00	4,000.00	1,332.00	3,105.00	4,000.00
Purpose: To support the provision of a vehicle for the Village Orderly role. <i>Includes lease costs, charging, and running costs</i>					
4393 - Maintenance/improvements CTH	905.00	2,500.00	395.00	395.00	1,500.00
Purpose: Office repairs and replacements. Service of AC units can be reduced to 12 months rather than 6 months as required by the initial warranty period.					

Earmarked Reserves

Code	Description	Opening 1Apr24	Closing 31Mar25	Opening 1Apr25
NEW	F&GP Plan 23-27	n/a	n/a	15,000
320	Toilets on the Common	77,191.67	TBC	TBC
332	Council Elections	1,350	1,350	2,700

Appendix B

E&A Committee Budget Recommended by E&A Committee 3rd October 2024

Code	Description	Exp	Bud 23/24	Proposed 24/25	25/26	+/-
4450	Street Lighting - Energy/Maintenance To support the day-to-day running of LPC's lighting stock	5,267	4,900	5,200	+ 300	
4460	Street Lighting – Purchase Self-insurance for any streetlight replacements	0	3,000	3,000	0	
4465	Christmas Lights To support the provision of festive lighting.	17,728	18,000	13,500	- 4,500	
4471	Maintenance Gardening To support maintenance tasks	1,506	2,000	1,500	- 500	
4480	Christmas Festival Night To support the running of Christmas Festival Night	1,141	1,500	1,500	0	
4500	Digital Mapping Provision of digital mapping products	390	525	525	0	
4510	Grass Cutting Additional cuts on the High Street by HHTC	2,026	2,200	2,400	+ 200	
4521	Wilderness Field To maintain the field	5,850	EMR	EMR		
4530	Village Orderly Equipment & Expenses To support the services undertaken by the Village Orderly	508	1,000	1,000	0	
4560	Denmans Lane Toilets Repairs To support any required repairs/replacements of the facilities	90	5,000	5,000	0	
4561	Denmans Lane Toilets Utilities To support the daily running costs of the public toilets	12,911	14,000	22,725	+ 8,725	
4565	Toilets on Common Utilities To support the daily running costs of the public toilets	N/A	9,000	TBC	TBC	
4566	NEW - Toilets on Common Repairs To support any required repairs/replacements of the facilities	N/A	N/A	TBC	TBC	
4650	Climate Change Projects To support the Climate Change Policy	485	1,500	1,500	0	
4750	Replacement Street Furniture To support any required repairs/replacements of Street furniture	199	1,000	1,000	0	
4800	Emergency Equipment To support the winter management plan	0	300	300	0	
4825	Community Equipment To support the purchase and maintenance of community equipment	0	300	300	0	
4900	Village Archives To support the day-to-day running of the archive	58	200	200	0	
4600	Denmans Lane Allotments To support the day-to-day running of the allotments	2,708	2,500	3,000	+ 500	

Earmarked Reserves

Code	Description	Opening 24/25	Remaining for 25/26
334	Plan 23-27	£ 5,000	Retain?
329	Wilderness Field (remaining s106 balance)	£ 12,845	£8,465

Appendix C
PT&T Committee Budget
Recommended by PT&T Committee 29th October 2024

Summary

No expenditure incurred in year to date, although new batteries for some of the older SIDs are anticipated to be required in the foreseeable future – cost to be ascertained.

As detailed below for the 2024/5 financial year, ongoing budget proposed to be reduced to £400 and earmarked reserves maintained, supplemented by £1,500 from 2024/25 budget as previously planned.

Current Position

Description	Cost Centre / Reserve	Budget 2024-25	Expenditure	Balance	Proposed Budget 2025-26
Real Time Passenger Information (RTPI) ¹	4973	£400	£0	£400	£400
Speed Indicator Devices (SIDs) ^{2,3}	4960	£2,500	£0	£2,500	-
sub-total Budget³		£3,900	£0	£3,900	£400
Earmarked Reserve					
Planning Reserve ⁴	4995/335	£4,000		£4,000	£4,000
SID Replacement ²	4936/336	£2,000		£2,000	£3,500
sub-total Reserves		£6,000	£0	£6,000	£7,500
Total		£9,900	£0	£9,900	£7,900

Notes

1. To meet RTPI annual maintenance charge
2. For the financial year 2025/6: £1,500 to be added to the SID Replacement Reserve, bringing this to £3,500 to meet the anticipated cost of repairing/replacing one of the ageing early SIDs, which are now over 5 years old and out of the manufacturers guarantee period.
3. Up to £1,000 unutilised from the 2024/5 SID budget to be added to the General Reserve.
4. Planning Reserve – in anticipation of external costs which may be incurred (e.g. reviewing the Neighbourhood Plan, addressing unforeseen planning issues, pursuing sustainable transport initiatives)

Recommended Action

1. For discussion and recommendation to Finance and Planning Committee.

David Parsons
Deputy Parish Clerk

Appendix D Future Budget Forecast

The following budget/reserves forecasts have been calculated as follows:

- A yearly increase of 3%.
- Removing budget headings as they become surplus to requirement.
- Adding funds to budgets to bring proposed assets online.
- Calculating the general reserve as a percentage of the total requirement for committee budgets.
- The general reserves have no expenditure.
- Top-up requirement values are shown in brackets.

Committee	2025/26	2026/27	2027/28	2028/29
E&A Committee	77,505	98,556	108,090	111,333
F&GP Committee	199,791	205,785	211,958	197,717
PT&T Committee	400	500	600	700
Total	277,696	304,851	320,649	309,750

	2025/26	2026/27	2027/28	2028/29
General reserve	97,194	112,795	125,053	126,998
Level (% of budget)	35%	37%	39%	41%
Top-up requirement	38,699	15,601	12,258	1,945

Earmarked Reserves	2025/26	2026/27	2027/28	2028/29
Toilets on the Common	remaining balance			
Wilderness Field	8,465	3,465		
Council Elections	2,700 (+1,350)	7,000 (+4,300)	2,000 (+2,000)	4,000 (+2,000)
Plan 23-27 (E&A)	5,000	5,000 (+5,000)		
Planning Reserve	4,000	4,000	4,000	4,000
SID Replacement	3,500 (+1,500)	2,000 (+2,000)	4,000 (+2,000)	£2,000 (+2,000)
New – Plan 23-27 (F&GP)	15,000	5,000 (+5,000)		
New – Plan 27-31			5,000	5,000 (+5,000)
Top-up requirement	2,850	11,300	4,000	9,000
New requirement	15,000		5,000	
Total requirement	17,850	11,300	9,000	9,000
Total cash requirement	334,245	331,752	341,907	311,695

Year Summary

2025/26

- It is anticipated that the Toilets on the Common will be completed before the end of 2025/26 financial year.

2026/27

- The Wilderness Field reserve will likely be used up. We need to include a budget item for the Wilderness Field. Each year £5,000 will allocated to the Wilderness Field.
- The Toilets on the Common will require fully funded maintenance and utility budget headings.
- Propose SID replacement. £2,000 will be added to rebuild the SID reserve.
- Build the Council Elections reserve up to the full cost of an estimated election.

2027/28

- Elections take place May 2027 and if contested will result in a charge to the council. The elections reserve will need to be restarted.
- The loan for the council office will be settled (October 2027)
- Creation of a new earmarked reserve to support the creation of Plan 27-31
- Possible change to tax base figure if Haywards Heath, Lindfield and Lindfield Rural political boundaries are re-evaluated. ⁽⁵⁾
- SID reserve has an additional £2,000 in funding to support another replacement fully.

2028/29

- Due to no longer needing to budget for the office loan a saving of £20,000 can be made.
- Propose SID replacement. £2,000 to be added to rebuild the SID reserve.

⁵ [Scrutiny Committee for Community, Customer Services and Service Delivery](#), 23rd March 2022, Item 7.

Appendix E

Budget Timeline and Progress Tracker

Action	Date	Status
F&GP - Skeleton budget	5 September 2024	Completed
F&GP - Review of budget setting paper	5 September 2024	Completed
E&A Committee budgets 1 st Draft	3 October 2024	Completed
PT&T Committee budgets 1 st Draft	29 October 2024	Completed
F&GP Committee budget 1 st Draft	7 November 2024	On target
PT&T Committee budgets 2 nd Draft	19 November 2024	On target
E&A Committee budgets 2 nd Draft	28 November 2024	On target
F&GP Committee budget 2 nd Draft	12 December 2024	On target
Scrutiny of Committee budgets by F&GP	12 December 2024	On target
Further scrutiny by F&GP	9 January 2025	On target
Full Council approval	23 January 2025	On target