

7<sup>th</sup> September 2021

You are hereby summoned to attend a meeting of the **FINANCE AND GENERAL PURPOSES COMMITTEE** to be held at the **Bat & Ball Centre**, Crampton's Road, Sevenoaks, TN14 5DN on **Monday 13<sup>th</sup> September 2021 at 7.00 pm**. Town Councillors are reminded that they have a duty to state a Declaration of Interest prior to the appropriate agenda item and to consider the Crime and Disorder Act 1998 s.17 when reaching a decision.

Please note that the proceedings of this meeting will be streamed live to YouTube for the public to watch via the following link: <https://youtu.be/n0h9x1NDqDM> and may be recorded in line with regulations set out in the Openness of Local Government Bodies Regulations 2014. A copy of Sevenoaks Town Council's procedure for the recording of meetings is available online at [sevenoakstown.gov.uk](http://sevenoakstown.gov.uk) or by request.

Members of the public wishing to address the Committee should notify the Town Council by 12 noon on the day of the meeting. Members of the public not wishing to be recorded should put this request to the Clerk at the earliest possible opportunity.



**Town Clerk**

To assist in the speedy and efficient despatch of business, members wishing to obtain factual information on items included on the agenda are asked to enquire of the Town Clerk prior to the day of the meeting.

**Committee Members:**

Cllr Tony Clayton ( <b>Chairman</b> )	Cllr Roderick Hogarth
Cllr Keith Bonin ( <b>Vice-Chairman</b> )	Cllr Tom Morris Brown
Cllr Sue Camp	Cllr Robert Piper
Cllr Dr Marilyn Canet ( <i>ex officio</i> )	Cllr Simon Raikes
Cllr Andrew Eyre	Cllr Edward Waite
Cllr Victoria Granville-Baxter	

**AGENDA**

**PUBLIC QUESTIONS**

To enable any questions previously submitted by members of the public on any matter to be drawn to the attention of the Town Council.

1	<p><b><u>APOLOGIES FOR ABSENCE</u></b> To receive and note apologies for absence.</p>	
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2	<b><u>REQUESTS FOR DISPENSATIONS</u></b> To consider written requests from Members which have previously been submitted to the Town Clerk to enable participation in discussion and voting on items for which the Member has a Disclosable Pecuniary Interest. (s.31 & s.33 of the Localism Act 2011).			
3	<b><u>DECLARATIONS OF INTEREST</u></b> To receive any declarations of interest from members in respect of any items of business included in this report.	–		
4	<b><u>MINUTES OF FINANCE &amp; GENERAL PURPOSES COMMITTEE – 2<sup>nd</sup> AUGUST 2021</u></b> To receive and sign the minutes of the meeting of the Finance & General Purposes Committee held on 2 <sup>nd</sup> August 2021.	Attached		
5	<b><u>FINANCE REPORTS - ACCOUNTS -TO 31<sup>st</sup> JULY 2021</u></b> To receive and consider the Finance Officer's reports.			
5.1	<b><u>Statement of Accounts</u></b> To receive and consider the Statement of Accounts, together with the Finance Officer's report and variance analysis for the period to 31 <sup>st</sup> July 2021	Attached		
5.2	<b><u>Suppliers' Accounts</u></b> To authorise payment of the accounts listed in the schedules for the 1st to 31st July 2021	Attached		
5.3	<b><u>Payroll Account</u></b> To confirm payments from the account listed in the schedules for the period 1st to 31st July 2021	Attached		
5.4	<b><u>Petty Cash Account</u></b> To confirm payments from the account listed in the schedules for the period 1st to 31st July 2021	Attached		
5.5	<b><u>Hospitality and Gifts Register:</u></b> To receive and note the following Hospitality or Gifts received by Councillors or staff for the period 1st to 31st July 2021: <table border="1" data-bbox="311 1592 1265 1668"> <tr> <td>STC Office Staff</td> <td>13 servings of Biryani from hirer of room at Bat &amp; Ball Centre (approximate value £26)</td> </tr> </table>	STC Office Staff	13 servings of Biryani from hirer of room at Bat & Ball Centre (approximate value £26)	–
STC Office Staff	13 servings of Biryani from hirer of room at Bat & Ball Centre (approximate value £26)			
5.6	<b><u>Kent County Council Pension Fund: Actuarial Valuation as at 31.03.2019 (published 31.03.2020)</u></b> For information.	Attached		

6	<u>GRANT REPORTS</u>	Report Attached.
6.1	<u>BUDGET UPDATE AND GRANT APPLICATIONS RECEIVED</u> To note budget position and consider grant applications received	Grant applications in separate document
6.2	<u>GRANT SUBSIDIES – ROOM HIRE</u> To review current list of groups able to use subsidies for room hires.	To Follow
7	<u>LOCAL GOVERNMENT ASSOCIATION: LOCAL SERVICE DELIVERY &amp; PLACE-SHAPING: A FRAMEWORK TO SUPPORT PARISH &amp; TOWN COUNCILS</u> To consider the Framework.	Attached
8	<u>SEVENOAKS TOWN TEAM</u> To receive and note the minutes of the meetings held on 18 <sup>th</sup> August 2021.	Previously circulated and available on request
9	<u>PRESS RELEASE</u> To consider any agenda item, which would be considered appropriate for a press release	–

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**Sevenoaks Town Council**  
**Minutes of Finance & General Purposes Committee held on 2<sup>nd</sup> August 2021**  
**At the Bat & Ball Centre, Crampton's Road, Sevenoaks**

Livestreamed on YouTube

**Meeting Commenced:** 7.00 p.m.

**Meeting Concluded:** 8.07 p.m.

Present:

Cllr Tony Clayton, <b>Chairman</b>	Remote attendance*	Cllr Roderick Hogarth	Present
Cllr Keith Bonin, <b>Vice-Chairman</b>	Present	Cllr Tom Morris Brown	Apologies
Cllr Sue Camp	Apologies	Cllr Robert Piper	Apologies
Cllr Dr Merylyn Canet, ex-officio	Present	Cllr Simon Raikes	Present
Cllr Andrew Eyre	Present	Cllr Edward Waite	Remote Attendance*
Cllr Victoria Granville-Baxter	Apologies		

<b>Substitute</b>	<b>For</b>
Cllr Richard Parry	Cllr Robert Piper

\*Members attending via Zoom took part in discussion but were not permitted to vote on matters under consideration, legally they do not constitute as being "present" at the meeting.

**In attendance:** Town Clerk, Responsible Finance Officer, Social Media & Events Officer, Cllr Busvine, Cllr Mrs Parry, KCC Cllr Streatfeild

**Representations received from Members of the Public:** None

**186. Apologies for Absence:** As noted above.

**187. Dispensations:** There were no requests for Dispensations.

**188. Declarations of Interest**

Cllr Raikes declared an interest in Streetlighting.

Cllr Eyre provided a reminder about his Declaration of Pecuniary Interest in the Stag.

**189. Notes of the Finance & General Purposes Committee Working Party held on 7<sup>th</sup> June 2021**

**RESOLVED:** To receive and sign the Notes of the Finance & General Purposes Committee Working Party held on 7<sup>th</sup> June 2021 as a true record

## 190. Finance Reports

### 190.1 Management Accounts to 30<sup>th</sup> June 2021

The Committee received and noted, for the period to 30<sup>th</sup> June 2021, the Finance Officer's Report with Variance Analysis, Income and Expenditure, Working Capital Summary and Statement of Fund Balances, together with the:

- Suppliers Accounts 1<sup>st</sup> to 31<sup>st</sup> May 2021, balance £76,605.58
- Suppliers Accounts 1<sup>st</sup> to 30<sup>th</sup> June 2021, balance £85,695.02
- Payroll Accounts 1<sup>st</sup> to 31<sup>st</sup> May 2021, balance £84,457.10
- Payroll Accounts 1<sup>st</sup> to 30<sup>th</sup> June 2021, balance £83,545.65
- Petty Cash Accounts 1<sup>st</sup> to 31<sup>st</sup> May 2021, balance £886.59
- Petty Cash Accounts 1<sup>st</sup> to 30<sup>th</sup> June 2021, balance £905.20

There was some discussion about the grant provided to the Summer Festival and its use during the pandemic. It was noted that the Summer Festival Committee would be requested to provide a report for 2021 activities and this would be taken into consideration with any future grant applications.

Consideration was given to proposed use of earmarked funds for expenditure incurred year to date:

**RESOLVED:** That the release of the following earmarked funds be approved:

- £1,885 Staff training reserve for Open Spaces and Leisure training
- £5,795 CRF reserve for Pop-Up Market
- £449 CRF budget virement for Pop-Up Market

**RESOLVED:**

To accept the Management Accounts 1<sup>st</sup> to 31<sup>st</sup> May 2021 and 1<sup>st</sup> to 30<sup>th</sup> June 2021

### 190.2 Hospitality and Gifts Register

The Committee noted the following hospitality received (but not used) in the period 1<sup>st</sup> May to 30<sup>th</sup> June 2021.

Town Clerk	- 2 x tickets to Reuthe's Gardens BBQ 7 <sup>th</sup> July 2021, accepted 29 <sup>th</sup> June 2021 (Not used)
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### 190.3 Sevenoaks Town Council Risk Assessment

The Committee received and considered the detailed risk assessment for the Town Council 2021. It was noted that it had been reviewed by internal audit and following a recommendation a new addition was included relating to Cyber Security.

**RESOLVED:**

- i) That the Sevenoaks Town Council Risk Assessment 2021 be approved and adopted.
- ii) The Town Clerk distribute a report to Town Councillors providing a reminder about current Cyber Security measures.

- iii) The Town Clerk distribute a further report to Town Councillors following the annual review of Cyber Security due to take place in August and highlight the new arrangements that Councillors will need to be involved in, noting that appropriate training would also be arranged.

**191. Pension Scheme Deficit**

The Committee noted that the actuarial valuation of the Kent County Council Pension Fund dated 31<sup>st</sup> March 2019 had provided the following secondary employer pension contribution figures:

2021/2021	£77k
2021/2022	£80k
2022/2023	£83k

A copy of the 31 March 2020 report had been requested.

**RESOLVED:** to place the Pension Scheme Deficit on a future agenda to consider the 31 March 2020 report.

**192. Review of Allotment Rents**

The Committee noted the report of the Allotment's Manager regarding the proposed increase in allotment rents.

**RESOLVED** that:

- i) Allotment rents be increased above the rate of inflation with effect from 1<sup>st</sup> October 2022 to reflect the cost of administering the allotments.
- ii) The setting of the rent be delegated to the Chairman and Vice Chairman of Open Spaces & Leisure Committee and Finance & General Purposes Committee, Town Clerk, and appropriate officers.
- iii) The increase be communicated to the tenants in September along with their renewal letter and invoice.

**193. Streetlighting Update Report**

The Committee received and noted an update report on Streetlighting.

**RESOLVED:** The residents of Woodside Road be asked to communicate their intentions about the streetlighting in the private road by the end of September. If no agreement can be reached the Town Council would remove the streetlights as communicated over the past six years.

**194. Play Areas Capital Investment Programme**

The Committee noted the programme of capital investment in play areas agreed in principle at the Open Spaces & Leisure Committee (*Minute 157, 05.07.2021 refers*), subject to the availability of funds.

**195. Friends of Rheinbach Fundraising Appeal**

The Committee noted the fundraising appeal launched by the Friends of Rheinbach in response to the recent devastating flooding in the twin town. It was noted that the Town Council had agreed to allow the Just Giving page to be linked to a Town Council bank account. The responsible Finance officer would ensure that there was a clear audit trail regarding the income received and its transfer to the Friends of Rheinbach and onward to the appropriate body in Rheinbach itself.

**196. Minutes of Sevenoaks Town Team Meetings**

The Minutes of the Town Team meetings held on 7<sup>th</sup> April and 16<sup>th</sup> June 2021 were received and noted.

**197. Current Matters and Priorities**

The updates provided on the Current Matters and progress against the Town Council’s Priorities were noted.

**198. Press Release**

**RESOLVED:** To provide a press release on the following two matters:

- i) Friends of Rheinbach Fundraising Appeal
- ii) Play Area Capital Investment Programme

There being no further business the Chairman closed the Meeting.

Signed .....  
Chairman

Dated .....



## Sevenoaks Town Council

### Finance Officer's Report for the month ended 31<sup>st</sup> July 2021

#### 1. Summary

The year-to-date position at the end of July gives a revenue deficit of £9,075.

This is before reserves releases for Bat & Ball café YTD deficit of £6,120 (to be adjusted at year end) and Bat & Ball centre opening event costs to date of £4,382 (included in the Bat & Ball Centre project budget and to be adjusted in August when all related invoices have been received). Allowing for these releases gives an adjusted surplus July YTD of £1,427.

As in previous months, the main reason for this surplus is phasing of spend, (precept being received in advance of being spent) with more cost commitments expected later in the year. £10,000 has been released from earmarked reserves, being the grant received for HitB staff. This will cover spend on salaries across the year. £12,690 HLF grant has been received to help fund the re-opening of the Bat & Ball cafe, we anticipate spending this grant before the end of Q2.

The 2021/22 budget is expected to deliver a surplus of £20,000 full year to build up general reserves. We have built £34,000 of additional contingency into the budget to hopefully absorb the financial impact of any further COVID related restrictions.

The biggest variances to budget to date are as follows:

£10K released from reserves, being HitB staff salaries grant & £13K HLF grant for Bat & Ball station café (as above).

£9K of CJRS grant received – all staff have now returned from furlough.

£6K spent on pop up market set up. Income was lower than originally anticipated mainly due to bad weather in May. – covered by reserves and contingency budget virement.

Kickstart funding of £3K - to cover a position in the Council office, with a further position from August.

Lower hire income than budgeted – due to Covid restrictions at the start of the year, we have achieved 12% of full year budgeted hire income year to date.

The following Appendices are attached in support of the summary information contained in this report

Appendix 1 - Income and Expenditure by cost centre

Appendix 2 - Variance Analysis

Appendix 3 - Working Capital

Appendix 4 - Statement of Funds

#### 2.0 Income and Expenditure (Appendix 1) & Variance Analysis (Appendix 2)

Highlights of income and expenditure variances full year (+/- £5,000) by cost centre are:

\*Positive variances shown as Favourable (F); Negative variances are shown as Adverse (A)

<u>Cost Centre</u>	<u>Name</u>	<u>Variance</u>	<u>Comments</u>
21	OSL	11,797(F)	Please refer to the variance report.
22	Cemetery	6,010(A)	Please refer to the variance report.
28	Vine Cafe	9,182 (A)	Please refer to the variance report.
30	Bat & Ball Stn Cafe	6,549 (A)	Please refer to the variance report.
32	F&GP General	16,940(F)	Please refer to the variance report.
33	Council Offices	6,129 (A)	Please refer to the variance report.
41	Business Hub	7,506 (A)	Please refer to the variance report.
50	Youth Café	11,978 (F)	Please refer to the variance report.

### **3.0 Use of Contingency**

No proposed uses of contingency this month.

Unspent contingency at the end of July is £64,403.

### **4.0 Proposed use of Earmarked Funds/ Virements**

Approximately £5,195 (July YTD spend £4,382) will be released from PWL reserves to cover the Bat & Ball centre opening event costs, included in the original Bat & Ball centre budget.

### **5.0 Working Capital (Appendix 3)**

The net current assets have decreased by £120,810 year to date, leaving a month-end balance of £1,649,716. This corresponds to a decrease in revenue reserves of £9,075 and a decrease in Earmarked Reserves of £111,735.

The decrease in revenue reserves aligns to the year-to-date deficit.

The current policy of Sevenoaks Town Council is to work towards a general reserves fund of up to 6 months of the current precept. (2021/22 £619,949).

General reserves balance at the end of July is £408,496, which equates to just under 4 months of precept.

The decrease in Earmarked reserves is due to £27K of released earmarked reserves (£10K to HitB for staff salaries, £9,650K re council office carpet, £5,795 re pop up market & £1,885 re staff training) and capital expenditure of £194K (mainly £94K Bat & Ball Ctr & £90K Business Hub), offset by £98,162 CIL income received & £11K receipt of residual proceeds from the sale of Raleys land. The full movement in earmarked reserves is detailed in Appendix 3.

### **6.0 Fund balances (Appendix 4) and Cashflow**

The statement of fund balances as at 31<sup>st</sup> July 2021 totals £1,835,090 (31 Mar 2021 £1,794,222).

£1,557,262 is available for instant access. The Council's policy is to retain not less than 3 months estimated working capital and capital requirements in current and deposit accounts giving immediate access.

Funds are deposited with NatWest, HSBC, Nationwide, Handelsbanken and CCLA. Interest rate ranges from 0.00% to 0.1%.

Sub ratings reviewed 31<sup>st</sup> July 2021.

### **7.0 Future energy costs**

Energy costs are set to increase year on year with carbon, coal and oil consistently rising.

Non-Commodity costs have risen 10-15% each year since 2015 and are forecasted to continue to do so until 2028. Increases will be reflected in 2022/23 and future budgets.

Utility Aid have been approached to broker future electricity contracts.

Crown Commercial Service will also be looked at for their energy contract options to give the council "buyer power".

Longer term contracts will allow budgets to accurately reflect our energy costs & reduce our financial risk.

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>11 Planning - General</u>										
4010 Gross Pay	2,055	2,127	72	8,081	8,508	427	25,523		17,442	
4270 Employers Pension Contribution	82	90	8	319	360	41	1,087		768	
6240 Computer/ Data Base/WP's	193	66	(127)	291	264	(27)	920		629	
6630 Professional Fees	0	0	0	0	255	255	1,020		1,020	
6720 Books and Periodicals	0	0	0	0	0	0	306		306	
Planning - General :- Indirect Expenditure	<u>2,330</u>	<u>2,283</u>	<u>(47)</u>	<u>8,691</u>	<u>9,387</u>	<u>696</u>	<u>28,856</u>	<u>0</u>	<u>20,165</u>	<u>0</u>
<b>Net Expenditure</b>	<u>(2,330)</u>	<u>(2,283)</u>	<u>47</u>	<u>(8,691)</u>	<u>(9,387)</u>	<u>(696)</u>	<u>(28,856)</u>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>21</u> O/ Spaces & Leisure - General										
1022 Letting & Hire of Facilities	(498)	5,787	6,285	2,359	8,680	6,321	31,827		0	
1316 Raleys Car Park Permits	33	0	(33)	1,500	0	(1,500)	1,803		0	
1850 Log Sales	0	0	0	0	0	0	1,273		0	
1990 Other Income	944	64	(880)	1,250	256	(994)	764		0	
O/ Spaces & Leisure - General :- Income	<b>479</b>	<b>5,851</b>	<b>5,372</b>	<b>5,108</b>	<b>8,936</b>	<b>3,828</b>	<b>35,667</b>			<b>0</b>
4010 Gross Pay	15,967	15,191	(776)	60,827	60,764	(63)	182,290		121,463	
4270 Employers Pension Contribution	904	1,014	110	3,537	4,056	519	12,172		8,635	
5010 Vine Area General Maintenance	0	0	0	15	0	(15)	0		(15)	
5013 Graffiti Removal	0	170	170	0	340	340	1,020		1,020	
5025 Lower St Johns Toilets	192	892	700	3,326	3,568	242	10,710		7,384	
5026 Greatness Rec Convenience	0	255	255	1,152	1,020	(132)	3,060		1,908	
5050 Seats And Litter Bins	0	0	0	1,095	709	(386)	2,836		1,741	
5060 Sevenoaks Common	0	3,000	3,000	0	3,000	3,000	3,774		3,774	
5065 Tree Safety Survey	0	0	0	0	0	0	3,876		3,876	
5070 Other Woodlands	797	842	45	797	1,684	887	3,366		2,569	
5110 Knole Paddock & Pavilion	30	400	370	30	800	770	4,030		4,000	
5120 Knole Paddock Pitch & Grnd Mt	(1,990)	0	1,990	424	2,400	1,976	3,570		3,146	
5310 Miscellaneous Open Spaces	296	154	(142)	969	616	(353)	1,842		873	
5311 Security Open Spaces	1,743	1,300	(443)	6,861	5,200	(1,661)	15,600		8,739	
5316 Skatepark Maintenance	0	1,000	1,000	300	1,600	1,300	2,627		2,327	
5317 Raleys Car Park	0	0	0	486	0	(486)	510		24	
5320 Fertilizers	28	0	(28)	134	300	166	1,224		1,090	

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
5330 Grass Seed	0	0	0	0	0	0	2,142		2,142	
5340 Plants	275	638	363	1,467	1,276	(191)	2,550		1,083	
5410 Repairs & General Maintenance	476	128	(348)	626	512	(114)	1,530		904	
5412 Capital Refurbishments	0	0	0	0	0	0	1,200		1,200	
5500 Equipment Hired and New	45	701	656	947	2,804	1,857	8,415		7,468	
5525 Equipment Maintenance	43	960	917	850	2,880	2,030	8,160		7,310	
5550 Vehicle Expenses	0	1,333	1,333	1,342	5,332	3,990	16,000		14,658	
5700 Fuel	429	527	98	1,411	2,108	697	6,324		4,913	
6000 Rent & Rates	0	0	0	0	612	612	1,224		1,224	
6010 Light Heat & Cleaning	158	0	(158)	1,309	536	(773)	2,142		833	
6101 Telephone	12	17	5	47	68	21	204		157	
6104 Mobile Telephone	27	17	(10)	138	68	(70)	204		66	
6200 Printing & Stationery	18	0	(18)	18	0	(18)	0		(18)	
6320 Staff Training	0	0	0	1,885	765	(1,120)	3,060		1,175	1,885
6330 Welfare/Hospitality	91	17	(74)	115	68	(47)	204		90	
6730 Subscriptions	0	0	0	141	204	63	204		63	
6812 Road Dues	0	0	0	0	0	0	1,530		1,530	
6851 Bus Shelter Maintenance	0	15	15	0	60	60	179		179	
6900 Sundry Expenses	0	8	8	16	32	17	102		87	
6922 Health&Safety/Risk Assessments	0	0	0	0	0	0	1,581		1,581	
6930 Alarm Maintenance	0	140	140	0	140	140	755		755	
6931 CCTV Maintenance	43	0	(43)	173	0	(173)	1,224		1,051	
6934 Waste Bin Collection-Dog Bins	655	0	(655)	655	714	59	2,856		2,201	
6935 Waste Bin Disposal-Waste Bins	515	359	(156)	1,139	1,436	297	4,304		3,165	

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
6952 Protective Clothing	41	123	83	194	492	298	1,479		1,285	
O/ Spaces & Leisure - General :- Indirect Expenditure	<b>20,795</b>	<b>29,201</b>	<b>8,406</b>	<b>92,425</b>	<b>106,164</b>	<b>13,739</b>	<b>320,080</b>	<b>0</b>	<b>227,655</b>	<b>1,885</b>
<b>Net Income over Expenditure</b>	<b>(20,316)</b>	<b>(23,350)</b>	<b>(3,034)</b>	<b>(87,316)</b>	<b>(97,228)</b>	<b>(9,912)</b>	<b>(284,413)</b>			
8001 plus Transfer from EMR	1,885			1,885						
<b>Movement to/(from) Gen Reserve</b>	<b>(18,431)</b>			<b>(85,431)</b>						

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>22 O/ Spaces &amp; Leisure - Cemetery</u>										
1700 Cemetery Income	3,611	7,957	4,346	26,888	31,828	4,940	95,481		0	
O/ Spaces & Leisure - Cemetery :- Income	<b>3,611</b>	<b>7,957</b>	<b>4,346</b>	<b>26,888</b>	<b>31,828</b>	<b>4,940</b>	<b>95,481</b>			<b>0</b>
4010 Gross Pay	5,889	7,180	1,291	27,536	28,720	1,184	86,161		58,625	
4270 Employers Pension Contribution	510	599	89	2,178	2,396	218	7,184		5,006	
5210 Cemetery Chapel & Office	0	0	0	187	0	(187)	210		23	
5230 Cemetery Wshop/Messroom Mtce	171	0	(171)	171	0	(171)	179		8	
5410 Repairs & General Maintenance	390	85	(305)	582	340	(242)	1,020		438	
5412 Capital Refurbishments	0	0	0	0	0	0	1,200		1,200	
5500 Equipment Hired and New	41	272	232	774	1,088	314	3,264		2,490	
5525 Equipment Maintenance	10	212	202	2,067	848	(1,219)	2,550		483	
5700 Fuel	44	60	16	273	240	(33)	714		441	
6000 Rent & Rates	816	558	(258)	3,467	2,232	(1,235)	6,701		3,234	
6010 Light Heat & Cleaning	69	105	36	406	420	14	1,265		859	
6101 Telephone	44	64	20	320	256	(64)	765		445	
6104 Mobile Telephone	0	10	10	0	40	40	122		122	
6105 Broadband wi-fi service	40	0	(40)	120	0	(120)	0		(120)	
6200 Printing & Stationery	0	8	8	0	32	32	102		102	
6240 Computer/ Data Base/WP's	30	0	(30)	119	0	(119)	408		289	
6320 Staff Training	0	0	0	0	510	510	2,040		2,040	
6330 Welfare/Hospitality	44	14	(30)	44	56	12	173		129	
6500 Goods for Resale	0	17	17	0	68	68	204		204	
6630 Professional Fees	0	0	0	0	102	102	102		102	

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
6650 Bad debts	0	0	0	4	0	(4)	0		(4)	
6730 Subscriptions	0	0	0	95	0	(95)	102		7	
6802 Trees Plants Turf & Fertilizer	346	0	(346)	1,086	765	(321)	3,060		1,974	
6822 Roads Path & Boundaries	0	0	0	250	0	(250)	714		464	
6832 Lawn/Wall of Remembrance	0	0	0	10	0	(10)	102		92	
6900 Sundry Expenses	0	4	4	0	16	16	51		51	
6922 Health&Safety/Risk Assessments	0	0	0	0	568	568	2,270		2,270	
6930 Alarm Maintenance	0	0	0	815	816	1	816		1	
6932 Cemetery Security	405	391	(14)	1,619	1,564	(55)	4,692		3,073	
6935 Waste Bin Disposal-Waste Bins	313	104	(209)	474	416	(58)	1,255		781	
6952 Protective Clothing	106	64	(42)	221	256	35	765		544	
O/ Spaces & Leisure - Cemetery :- Indirect Expenditure	<b>9,267</b>	<b>9,747</b>	<b>480</b>	<b>42,819</b>	<b>41,749</b>	<b>(1,070)</b>	<b>128,191</b>	<b>0</b>	<b>85,372</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(5,656)</b>	<b>(1,790)</b>	<b>3,866</b>	<b>(15,931)</b>	<b>(9,921)</b>	<b>6,010</b>	<b>(32,710)</b>			



## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>23 O/ Spaces &amp; Leisure- Allotment</u>										
1010 Rental Income	0	0	0	33	0	(33)	1,111		0	
1047 QH Allotments Income	(10)	0	10	38	0	(38)	7,516		0	
O/ Spaces & Leisure- Allotment :- Income	<b>(10)</b>	<b>0</b>	<b>10</b>	<b>71</b>	<b>0</b>	<b>(71)</b>	<b>8,627</b>			<b>0</b>
4010 Gross Pay	285	541	256	1,528	2,164	636	6,496		4,968	
4270 Employers Pension Contribution	31	22	(9)	114	88	(26)	260		146	
5410 Repairs & General Maintenance	0	306	306	413	612	199	1,224		811	
6000 Rent & Rates	55	130	75	229	520	291	1,561		1,332	
6002 QH Allotments Costs	1,724	0	(1,724)	2,324	178	(2,146)	714		(1,610)	
6922 Health&Safety/Risk Assessments	0	0	0	0	306	306	306		306	
O/ Spaces & Leisure- Allotment :- Indirect Expenditure	<b>2,095</b>	<b>999</b>	<b>(1,096)</b>	<b>4,608</b>	<b>3,868</b>	<b>(740)</b>	<b>10,561</b>	<b>0</b>	<b>5,953</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(2,106)</b>	<b>(999)</b>	<b>1,107</b>	<b>(4,537)</b>	<b>(3,868)</b>	<b>669</b>	<b>(1,934)</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>26 Open Spaces-Street Lighting/Ge</u>										
1480 Streetlighting income	(98)	0	98	(89)	0	89	9,091		0	
1990 Other Income	0	103	103	0	412	412	1,236		0	
1997 In Bloom Income	0	0	0	400	0	(400)	0		0	
Open Spaces-Street Lighting/Ge :- Income	<b>(98)</b>	<b>103</b>	<b>201</b>	<b>311</b>	<b>412</b>	<b>101</b>	<b>10,327</b>			<b>0</b>
6861 Public Clock Maintenance	0	0	0	17	742	725	2,966		2,949	
6862 Street Lighting	3,330	1,140	(2,190)	5,273	4,560	(713)	13,682		8,409	
6865 In Bloom Costs	5,813	4,350	(1,463)	6,522	8,265	1,743	14,790		8,268	
Open Spaces-Street Lighting/Ge :- Indirect Expenditure	<b>9,144</b>	<b>5,490</b>	<b>(3,654)</b>	<b>11,813</b>	<b>13,567</b>	<b>1,754</b>	<b>31,438</b>	<b>0</b>	<b>19,625</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(9,241)</b>	<b>(5,387)</b>	<b>3,854</b>	<b>(11,502)</b>	<b>(13,155)</b>	<b>(1,653)</b>	<b>(21,111)</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>28 O/ Spaces &amp; Leisure-Vine Cafe</u>										
1211 Sale of Goods	5,960	8,263	2,303	26,727	26,696	(31)	63,561		0	
1450 Furlough Grant Income	0	0	0	217	0	(217)	0		0	
1990 Other Income	0	0	0	25	0	(25)	0		0	
O/ Spaces & Leisure-Vine Cafe :- Income	<b>5,960</b>	<b>8,263</b>	<b>2,303</b>	<b>26,969</b>	<b>26,696</b>	<b>(273)</b>	<b>63,561</b>			<b>0</b>
4010 Gross Pay	4,504	5,337	833	24,565	20,398	(4,167)	51,746		27,181	
4270 Employers Pension Contribution	80	172	92	518	688	170	2,070		1,552	
5410 Repairs & General Maintenance	622	42	(580)	1,234	168	(1,066)	510		(724)	
5500 Equipment Hired and New	80	153	73	244	612	368	1,836		1,592	
5525 Equipment Maintenance	28	42	14	112	168	56	510		398	
6000 Rent & Rates	339	102	(237)	541	408	(133)	1,224		683	
6010 Light Heat & Cleaning	176	408	232	1,709	816	(893)	1,632		(77)	
6101 Telephone	27	26	(1)	83	104	21	315		232	
6200 Printing & Stationery	7	0	(7)	36	0	(36)	31		(5)	
6210 Postage & Courier	0	0	0	18	41	23	163		145	
6240 Computer/ Data Base/WP's	0	0	0	115	38	(77)	153		38	
6320 Staff Training	0	0	0	0	0	0	306		306	
6340 Staff Uniforms	0	0	0	54	0	(54)	0		(54)	
6460 Publicity & Democratic notices	0	0	0	0	64	64	255		255	
6500 Goods for Resale	2,784	2,678	(106)	10,819	8,652	(2,167)	20,600		9,781	
6505 Cafe consumables	316	310	(6)	1,545	1,240	(305)	3,718		2,173	
6533 Copyright Fees/Royalties	0	0	0	0	0	0	326		326	
6635 Professional Fees Licensing	90	0	(90)	151	153	2	153		2	

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
6900 Sundry Expenses	92	18	(74)	307	72	(235)	210		(97)	
6922 Health&Safety/Risk Assessments	66	0	(66)	1,107	0	(1,107)	510		(597)	
6930 Alarm Maintenance	95	0	(95)	95	0	(95)	525		430	
6935 Waste Bin Disposal-Waste Bins	380	175	(205)	511	700	189	2,101		1,590	
6976 Credit card charges	143	48	(95)	206	192	(14)	578		372	
O/ Spaces & Leisure-Vine Cafe :- Indirect Expenditure	<b>9,830</b>	<b>9,511</b>	<b>(319)</b>	<b>43,970</b>	<b>34,514</b>	<b>(9,456)</b>	<b>89,472</b>	<b>0</b>	<b>45,502</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(3,870)</b>	<b>(1,248)</b>	<b>2,622</b>	<b>(17,000)</b>	<b>(7,818)</b>	<b>9,182</b>	<b>(25,911)</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>29 O/Spaces &amp; Leisure-Vine Ground</u>										
1208 Other Events Income	0	0	0	0	500	500	1,500		0	
1805 Tea Kiosk Rental & Pavilion	0	0	0	1,750	1,750	0	3,500		0	
1870 Vine Club Insurance Contrib.	0	0	0	354	0	(354)	352		0	
O/Spaces & Leisure-Vine Ground :- Income	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,104</b>	<b>2,250</b>	<b>146</b>	<b>5,352</b>			<b>0</b>
4010 Gross Pay	748	763	15	2,964	3,052	88	9,157		6,193	
4270 Employers Pension Contribution	45	46	1	177	184	7	549		372	
5010 Vine Area General Maintenance	2,458	344	(2,114)	2,468	1,376	(1,092)	4,122		1,654	
5020 Vine Public Convenience	0	722	722	1,637	2,888	1,251	8,670		7,033	
6000 Rent & Rates	0	44	44	144	176	32	525		381	
6460 Publicity & Democratic notices	0	0	0	0	64	64	255		255	
6635 Professional Fees Licensing	0	102	102	0	102	102	102		102	
6868 Summer Concerts	1,331	700	(631)	1,331	700	(631)	3,264		1,933	
6931 CCTV Maintenance	0	0	0	0	0	0	673		673	
O/Spaces & Leisure-Vine Ground :- Indirect Expenditure	<b>4,582</b>	<b>2,721</b>	<b>(1,861)</b>	<b>8,721</b>	<b>8,542</b>	<b>(179)</b>	<b>27,317</b>	<b>0</b>	<b>18,596</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(4,582)</b>	<b>(2,721)</b>	<b>1,861</b>	<b>(6,617)</b>	<b>(6,292)</b>	<b>325</b>	<b>(21,965)</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>30 F &amp; G P - Bat &amp; Ball Station</u>										
1022 Letting & Hire of Facilities	0	2,040	2,040	1,077	8,160	7,083	24,480		0	
1211 Sale of Goods	2,141	4,083	1,942	4,509	16,332	11,823	49,000		0	
1213 Event catering	0	0	0	293	0	(293)	0		0	
1350 Revenue Grant income	0	0	0	12,690	0	(12,690)	0		0	
1450 Furlough Grant Income	0	0	0	4,149	0	(4,149)	0		0	
1990 Other Income	0	0	0	12	0	(12)	0		0	
<b>F &amp; G P - Bat &amp; Ball Station :- Income</b>	<b>2,141</b>	<b>6,123</b>	<b>3,982</b>	<b>22,730</b>	<b>24,492</b>	<b>1,762</b>	<b>73,480</b>			<b>0</b>
4010 Gross Pay	4,147	5,116	969	17,332	20,464	3,132	61,392		44,060	
4270 Employers Pension Contribution	161	219	58	479	876	397	2,629		2,150	
5410 Repairs & General Maintenance	642	135	(507)	1,154	540	(614)	1,618		464	
5500 Equipment Hired and New	56	128	72	509	512	3	1,530		1,021	
6000 Rent & Rates	324	243	(81)	1,300	972	(328)	2,917		1,618	
6011 Electricity	537	453	(84)	1,294	1,812	518	5,432		4,138	
6012 Gas	0	0	0	265	525	260	2,101		1,836	
6013 Cleaning	37	340	303	844	1,360	516	4,080		3,236	
6014 Water	0	0	0	0	510	510	2,040		2,040	
6101 Telephone	74	57	(17)	293	228	(65)	683		390	
6200 Printing & Stationery	35	18	(17)	66	72	6	210		144	
6241 Website Costs	0	0	0	285	0	(285)	0		(285)	
6320 Staff Training	0	0	0	0	66	66	263		263	
6330 Welfare/Hospitality	34	0	(34)	138	0	(138)	0		(138)	
6460 Publicity & Democratic notices	0	170	170	0	680	680	2,040		2,040	

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
6500 Goods for Resale	1,067	1,700	633	2,853	6,800	3,947	20,400		17,547	
6505 Cafe consumables	141	50	(91)	342	200	(142)	600		258	
6533 Copyright Fees/Royalties	0	48	48	0	192	192	578		578	
6635 Professional Fees Licensing	0	0	0	0	0	0	578		578	
6900 Sundry Expenses	42	52	11	185	208	24	630		446	
6922 Health&Safety/Risk Assessments	99	268	169	395	536	141	1,072		677	
6930 Alarm Maintenance	290	0	(290)	290	0	(290)	1,292		1,003	
6931 CCTV Maintenance	0	0	0	0	0	0	652		652	
6935 Waste Bin Disposal-Waste Bins	520	108	(412)	630	432	(198)	1,292		662	
6976 Credit card charges	119	44	(75)	197	176	(21)	525		328	
F&G P - Bat & Ball Station :- Indirect Expenditure	<b>8,326</b>	<b>9,149</b>	<b>823</b>	<b>28,850</b>	<b>37,161</b>	<b>8,311</b>	<b>114,554</b>	<b>0</b>	<b>85,704</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(6,185)</b>	<b>(3,026)</b>	<b>3,159</b>	<b>(6,120)</b>	<b>(12,669)</b>	<b>(6,549)</b>	<b>(41,074)</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<b>31 F &amp; G P - Establishments</b>										
1115 Interest on Deposits	17	338	321	57	1,352	1,295	4,060		0	
1231 Banner Income	0	410	410	720	1,640	920	4,922		0	
1232 Town Crier Advertising	0	0	0	200	0	(200)	0		0	
1451 Kickstart funding	941	0	(941)	3,082	0	(3,082)	0		0	
1889 Waste Sacks Income	376	180	(196)	1,177	720	(457)	2,163		0	
1990 Other Income	0	8	8	0	32	32	103		0	
<b>F &amp; G P - Establishments :- Income</b>	<b>1,335</b>	<b>936</b>	<b>(399)</b>	<b>5,236</b>	<b>3,744</b>	<b>(1,492)</b>	<b>11,248</b>			<b>0</b>
4010 Gross Pay	25,290	24,305	(985)	98,647	97,220	(1,427)	291,664		193,017	
4270 Employers Pension Contribution	2,586	2,798	212	10,279	11,192	913	33,570		23,291	
4271 Pension Deficiency	6,667	6,667	0	26,667	26,668	1	80,000		53,333	
5500 Equipment Hired and New	0	212	212	829	848	19	2,550		1,721	
6020 Insurance Cost	1,229	1,457	228	9,639	8,742	(897)	20,400		10,761	
6101 Telephone	391	489	98	1,203	1,956	753	5,865		4,662	
6103 Fax	0	8	8	0	32	32	102		102	
6200 Printing & Stationery	2,499	1,445	(1,054)	5,434	5,780	346	17,340		11,906	
6210 Postage & Courier	21	438	417	1,614	1,752	138	5,253		3,639	
6240 Computer/ Data Base/WP's	1,330	1,138	(192)	5,579	4,552	(1,027)	13,658		8,079	
6241 Website Costs	0	0	0	275	500	225	2,040		1,765	
6242 I.T. Infrastructure	902	680	(222)	3,564	2,720	(844)	8,160		4,596	
6281 Furnishings,Furniture/Eqpt	0	0	0	0	191	191	765		765	
6300 Computer Software	207	289	82	1,124	1,156	32	3,468		2,344	
6315 Recruitment Costs	160	170	10	358	680	322	2,040		1,682	



## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
6320 Staff Training	0	255	255	669	1,020	352	3,060		2,392	
6321 Investors in People	0	0	0	0	0	0	840		840	
6330 Welfare/Hospitality	81	170	89	327	680	353	2,040		1,713	
6410 Civic Exps/Annual Reception	0	0	0	0	900	900	1,785		1,785	
6415 Gifts/hospitality	445	34	(411)	686	136	(550)	408		(278)	
6420 Annual Parish Meeting	0	0	0	0	0	0	102		102	
6421 Honour Bd. Badges & Insignia	26	0	(26)	397	255	(142)	255		(142)	
6435 Members Expenses	0	0	0	0	0	0	4,202		4,202	
6440 Press Notices	0	128	128	0	512	512	1,530		1,530	
6450 Bye Laws	0	0	0	0	0	0	102		102	
6460 Publicity & Democratic notices	0	212	212	140	848	708	2,550		2,410	
6461 Banner Costs	0	131	131	0	524	524	1,576		1,576	
6610 Audit Fees	0	0	0	0	1,102	1,102	4,957		4,957	
6620 Legal Expenses	0	0	0	0	1,530	1,530	3,060		3,060	
6635 Professional Fees Licensing	0	0	0	225	0	(225)	1,530		1,305	
6710 Conference Fees & Expenses	54	196	142	140	784	644	2,346		2,206	
6720 Books and Periodicals	0	32	32	0	128	128	388		388	
6730 Subscriptions	125	303	178	3,581	3,435	(146)	5,253		1,672	
6889 Waste Sacks	468	170	(298)	1,048	680	(368)	2,040		992	
6900 Sundry Expenses	28	42	14	(123)	168	291	510		633	
6922 Health&Safety/Risk Assessments	138	0	(138)	5,040	3,264	(1,776)	3,264		(1,776)	
6935 Waste Bin Disposal-Waste Bins	0	0	0	26	0	(26)	0		(26)	
6975 Bank Charges	94	132	38	348	528	180	1,581		1,233	
6976 Credit card charges	231	60	(171)	1,086	240	(846)	714		(372)	

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
7010 Election Expenses	0	0	0	0	0	0	5,100		5,100	
7611 Contingency provision	0	(2,927)	(2,927)	0	(2,927)	(2,927)	64,403		64,403	
7614 Stag reserve	0	0	0	0	0	0	1,020		1,020	
7617 PWLB Loan Repayment	35,801	36,000	199	35,801	36,000	199	72,000		36,199	
F & G P - Establishments :- Indirect Expenditure	<b>78,771</b>	<b>75,034</b>	<b>(3,737)</b>	<b>214,602</b>	<b>213,796</b>	<b>(806)</b>	<b>673,491</b>	<b>0</b>	<b>458,889</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(77,436)</b>	<b>(74,098)</b>	<b>3,338</b>	<b>(209,366)</b>	<b>(210,052)</b>	<b>(686)</b>	<b>(662,243)</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>32 F &amp; G P - General</u>										
1490 Christmas Lights Switch On	0	0	0	0	0	0	6,000		0	
1495 Number 8 bus income	0	57	57	0	228	228	684		0	
F & G P - General :- Income	<b>0</b>	<b>57</b>	<b>57</b>	<b>0</b>	<b>228</b>	<b>228</b>	<b>6,684</b>			<b>0</b>
6490 Christmas Lights Switch On	0	0	0	0	0	0	26,520		26,520	
6491 Remembrance Day/Civic Serv.	0	1,500	1,500	0	1,500	1,500	3,060		3,060	
6495 Number 8 bus expenses	0	3,365	3,365	0	13,460	13,460	40,384		40,384	
6869 Special Events	0	552	552	0	2,208	2,208	6,630		6,630	
F & G P - General :- Indirect Expenditure	<b>0</b>	<b>5,417</b>	<b>5,417</b>	<b>0</b>	<b>17,168</b>	<b>17,168</b>	<b>76,594</b>	<b>0</b>	<b>76,594</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>(5,360)</b>	<b>(5,360)</b>	<b>0</b>	<b>(16,940)</b>	<b>(16,940)</b>	<b>(69,910)</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>33 F &amp; G P - Council Offices</u>										
1022 Letting & Hire of Facilities	0	1,416	1,416	966	5,664	4,698	16,995		0	
<b>F &amp; G P - Council Offices :- Income</b>	<b>0</b>	<b>1,416</b>	<b>1,416</b>	<b>966</b>	<b>5,664</b>	<b>4,698</b>	<b>16,995</b>			<b>0</b>
4010 Gross Pay	988	1,115	127	4,782	4,460	(322)	13,384		8,602	
4270 Employers Pension Contribution	50	67	17	249	268	19	803		554	
5410 Repairs & General Maintenance	2,202	180	(2,022)	3,311	720	(2,591)	2,162		(1,149)	1,650
6000 Rent & Rates	2,320	2,156	(164)	9,633	8,624	(1,009)	25,877		16,244	
6010 Light Heat & Cleaning	55	541	486	1,321	2,164	843	6,492		5,171	
6013 Cleaning	63	0	(63)	0	0	0	0		0	
6281 Furnishings,Furniture/Eqpt	56	2,927	2,871	10,983	2,927	(8,056)	2,927		(8,056)	8,000
6510 Catering Expenses	0	8	8	0	32	32	102		102	
6900 Sundry Expenses	0	8	8	123	32	(91)	102		(21)	
6922 Health&Safety/Risk Assessments	0	0	0	437	0	(437)	306		(131)	
6930 Alarm Maintenance	232	0	(232)	803	1,428	625	1,428		625	
6935 Waste Bin Disposal-Waste Bins	303	93	(210)	467	372	(95)	1,112		645	
<b>F &amp; G P - Council Offices :- Indirect Expenditure</b>	<b>6,269</b>	<b>7,095</b>	<b>826</b>	<b>32,108</b>	<b>21,027</b>	<b>(11,081)</b>	<b>54,695</b>	<b>0</b>	<b>22,587</b>	<b>9,650</b>
<b>Net Income over Expenditure</b>	<b>(6,269)</b>	<b>(5,679)</b>	<b>590</b>	<b>(31,142)</b>	<b>(15,363)</b>	<b>15,779</b>	<b>(37,700)</b>			
8001 plus Transfer from EMR	1,650			9,650						
<b>Movement to/(from) Gen Reserve</b>	<b>(4,619)</b>			<b>(21,492)</b>						

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>36 F &amp; G P - Community Centre</u>										
1022 Letting & Hire of Facilities	2,238	6,542	4,304	20,438	26,168	5,730	78,500		0	
1350 Revenue Grant income	0	0	0	567	0	(567)	0		0	
1445 Outdoor Activities	137	0	(137)	550	0	(550)	0		0	
1450 Furlough Grant Income	0	0	0	1,071	0	(1,071)	0		0	
1457 Indoor Activities	0	238	238	0	952	952	2,850		0	
1990 Other Income	2,088	0	(2,088)	2,088	0	(2,088)	0		0	
<b>F &amp; G P - Community Centre :- Income</b>	<b>4,463</b>	<b>6,780</b>	<b>2,317</b>	<b>24,713</b>	<b>27,120</b>	<b>2,407</b>	<b>81,350</b>			<b>0</b>
4010 Gross Pay	2,750	2,952	202	10,877	11,808	931	35,425		24,548	
4270 Employers Pension Contribution	141	167	26	484	668	184	2,006		1,522	
5318 SCC Car Park	24	0	(24)	96	0	(96)	500		404	
5410 Repairs & General Maintenance	53	0	(53)	328	0	(328)	0		(328)	
5500 Equipment Hired and New	812	250	(562)	1,091	500	(591)	1,000		(91)	
6000 Rent & Rates	432	628	196	1,845	2,512	667	7,540		5,695	
6011 Electricity	450	191	(259)	1,914	764	(1,150)	2,295		381	
6012 Gas	56	534	478	515	1,068	553	2,135		1,620	
6013 Cleaning	215	52	(163)	273	208	(65)	625		352	
6101 Telephone	47	45	(2)	141	180	39	545		404	
6104 Mobile Telephone	25	0	(25)	42	0	(42)	0		(42)	
6200 Printing & Stationery	145	0	(145)	145	64	(81)	255		110	
6240 Computer/ Data Base/WP's	572	0	(572)	572	0	(572)	0		(572)	
6330 Welfare/Hospitality	4,417	0	(4,417)	4,520	0	(4,520)	0		(4,520)	
6460 Publicity & Democratic notices	120	42	(78)	120	168	48	500		380	

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
6520 Refreshments for Resale	0	56	56	0	224	224	670		670	
6533 Copyright Fees/Royalties	0	0	0	0	665	665	665		665	
6635 Professional Fees Licensing	180	0	(180)	490	180	(310)	180		(310)	
6842 Grounds Maintenance	0	658	658	163	2,632	2,469	7,900		7,737	
6900 Sundry Expenses	87	0	(87)	87	0	(87)	0		(87)	
6922 Health&Safety/Risk Assessments	105	0	(105)	505	465	(40)	465		(40)	
6930 Alarm Maintenance	344	1,250	907	569	1,250	682	2,500		1,932	
6931 CCTV Maintenance	0	0	0	0	0	0	320		320	
6935 Waste Bin Disposal-Waste Bins	248	135	(113)	295	540	245	1,620		1,325	
6939 Healthcare Services	0	91	91	0	364	364	1,090		1,090	
F & G P - Community Centre :- Indirect Expenditure	<b>11,221</b>	<b>7,051</b>	<b>(4,170)</b>	<b>25,071</b>	<b>24,260</b>	<b>(811)</b>	<b>68,236</b>	<b>0</b>	<b>43,165</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(6,758)</b>	<b>(271)</b>	<b>6,487</b>	<b>(358)</b>	<b>2,860</b>	<b>3,218</b>	<b>13,114</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>38 F &amp; G P - Grants</u>										
6937 Annual Subsidy-Comm Centre	0	25	25	0	50	50	255		255	
6938 Annual Subsidy-Council Chamber	0	85	85	0	340	340	1,020		1,020	
7500 Local Organisations Grants	0	0	0	0	0	0	12,830		12,830	
7502 Sevenoaks Summer Festival	0	0	0	0	0	0	5,100		5,100	
7503 Community Resilience Fund	0	2,000	2,000	2,000	2,000	0	2,724		724	
7520 Twinning Support	0	0	0	0	0	0	1,020		1,020	
7552 Youth Outreach	0	0	0	0	0	0	3,887		3,887	
7555 Youth Council Support	0	0	0	0	0	0	510		510	
7556 Stag Community Arts Centre	0	0	0	27,000	27,540	540	27,540		540	
7557 Community Rail Partnership	0	0	0	3,000	3,060	60	3,060		60	
F & G P - Grants :- Indirect Expenditure	<b>0</b>	<b>2,110</b>	<b>2,110</b>	<b>32,000</b>	<b>32,990</b>	<b>990</b>	<b>57,946</b>	<b>0</b>	<b>25,946</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(2,110)</b>	<b>(2,110)</b>	<b>(32,000)</b>	<b>(32,990)</b>	<b>(990)</b>	<b>(57,946)</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>39 F &amp; G P - Property</u>										
1469 O/S Ground Rents & Wayleaves	0	0	0	1,878	1,875	(3)	5,925		0	
F & G P - Property :- Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,878</u>	<u>1,875</u>	<u>(3)</u>	<u>5,925</u>			<u>0</u>
5010 Vine Area General Maintenance	0	0	0	15	0	(15)	0		(15)	
F & G P - Property :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>	<u>(15)</u>	<u>0</u>	<u>0</u>	<u>(15)</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,863</u>	<u>1,875</u>	<u>12</u>	<u>5,925</u>			



## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>40</u> <u>Sevenoaks Town Partnership</u>										
1206 Business Awards	0	0	0	0	2,500	2,500	7,210		0	
1207 Business Show	0	0	0	0	3,090	3,090	3,090		0	
1209 Wellbeing show income	0	0	0	0	3,090	3,090	3,090		0	
Sevenoaks Town Partnership :- Income	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,680</b>	<b>8,680</b>	<b>13,390</b>			<b>0</b>
6101 Telephone	0	8	8	0	32	32	102		102	
6200 Printing & Stationery	0	8	8	0	32	32	102		102	
6240 Computer/ Data Base/WP's	65	42	(23)	261	168	(93)	510		249	
6241 Website Costs	267	0	(267)	267	0	(267)	0		(267)	
6244 Information Screens	0	0	0	0	0	0	1,530		1,530	
6322 Business Awards	0	0	0	0	0	0	7,880		7,880	
6323 Business Show	0	0	0	0	2,321	2,321	2,321		2,321	
6710 Conference Fees & Expenses	0	60	60	0	240	240	714		714	
6730 Subscriptions	0	0	0	545	0	(545)	0		(545)	
6900 Sundry Expenses	0	51	51	0	204	204	612		612	
7000 Reinvestment	0	0	0	0	0	0	1,049		1,049	
7608 Friends of Bat & Ball	0	85	85	0	340	340	1,020		1,020	
7616 Wellbeing show	0	0	0	0	2,550	2,550	2,550		2,550	
Sevenoaks Town Partnership :- Indirect Expenditure	<b>332</b>	<b>254</b>	<b>(78)</b>	<b>1,073</b>	<b>5,887</b>	<b>4,814</b>	<b>18,390</b>	<b>0</b>	<b>17,317</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(332)</b>	<b>(254)</b>	<b>78</b>	<b>(1,073)</b>	<b>2,793</b>	<b>3,866</b>	<b>(5,000)</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>41 Business Hub</u>										
1022 Letting & Hire of Facilities	0	2,403	2,403	0	9,612	9,612	28,840		0	
1025 Prov.of postal/Business address	0	80	80	0	320	320	960		0	
1026 Hot Desking Facility	25	667	642	42	2,668	2,626	8,000		0	
1027 Dedicated Desk x12	0	1,440	1,440	0	5,760	5,760	17,280		0	
1029 Office Pods	242	967	725	483	3,868	3,385	11,600		0	
1031 Chamber of Commerce	400	320	(80)	800	1,280	480	3,840		0	
Business Hub :- Income	<b>667</b>	<b>5,877</b>	<b>5,210</b>	<b>1,325</b>	<b>23,508</b>	<b>22,183</b>	<b>70,520</b>			<b>0</b>
5410 Repairs & General Maintenance	163	500	337	300	2,000	1,700	6,000		5,700	
6000 Rent & Rates	207	333	126	829	1,332	503	4,000		3,171	
6010 Light Heat & Cleaning	0	1,667	1,667	614	6,668	6,054	20,000		19,386	
6013 Cleaning	6	833	827	27	3,332	3,305	10,000		9,973	
6101 Telephone	17	167	150	419	668	249	2,000		1,581	
6105 Broadband wi-fi service	283	0	(283)	283	0	(283)	0		(283)	
6200 Printing & Stationery	0	1,000	1,000	388	4,000	3,612	12,000		11,612	
6241 Website Costs	133	0	(133)	133	0	(133)	0		(133)	
6511 Sales commission	53	0	(53)	53	0	(53)	0		(53)	
6900 Sundry Expenses	0	0	(0)	0	0	(0)	0		(0)	
6930 Alarm Maintenance	0	0	0	278	0	(278)	0		(278)	
Business Hub :- Indirect Expenditure	<b>862</b>	<b>4,500</b>	<b>3,638</b>	<b>3,323</b>	<b>18,000</b>	<b>14,677</b>	<b>54,000</b>	<b>0</b>	<b>50,677</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(195)</b>	<b>1,377</b>	<b>1,572</b>	<b>(1,998)</b>	<b>5,508</b>	<b>7,506</b>	<b>16,520</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>42</u> <u>Sevenoaks Town Mayor</u>										
1500 Fundraising	68	0	(68)	68	0	(68)	0		0	
Sevenoaks Town Mayor :- Income	<b>68</b>	<b>0</b>	<b>(68)</b>	<b>68</b>	<b>0</b>	<b>(68)</b>	<b>0</b>			<b>0</b>
6433 Mayors Allowance 2021/22	316	470	154	1,056	1,880	824	5,636		4,580	
6434 Mayor's Car Allowance 2021/22	0	209	209	0	836	836	2,511		2,511	
Sevenoaks Town Mayor :- Indirect Expenditure	<b>316</b>	<b>679</b>	<b>363</b>	<b>1,056</b>	<b>2,716</b>	<b>1,660</b>	<b>8,147</b>	<b>0</b>	<b>7,091</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(248)</b>	<b>(679)</b>	<b>(431)</b>	<b>(988)</b>	<b>(2,716)</b>	<b>(1,728)</b>	<b>(8,147)</b>			

14:30

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>50 Youth Cafe</u>										
1022 Letting & Hire of Facilities	133	312	179	583	1,248	665	3,740		0	
1211 Sale of Goods	13	197	184	13	788	775	2,369		0	
1450 Furlough Grant Income	0	0	0	4,165	0	(4,165)	0		0	
1990 Other Income	5	0	(5)	5	0	(5)	0		0	
Youth Cafe :- Income	<b>152</b>	<b>509</b>	<b>357</b>	<b>4,767</b>	<b>2,036</b>	<b>(2,731)</b>	<b>6,109</b>			<b>0</b>
4010 Gross Pay	2,424	2,170	(254)	10,324	8,680	(1,644)	26,041		15,717	10,000
4270 Employers Pension Contribution	57	87	30	262	348	86	1,042		780	
5410 Repairs & General Maintenance	0	85	85	419	340	(79)	1,020		602	
6010 Light Heat & Cleaning	0	42	42	0	168	168	510		510	
6101 Telephone	47	48	1	134	192	58	571		437	
6200 Printing & Stationery	0	42	42	0	168	168	510		510	
6240 Computer/ Data Base/WP's	95	64	(31)	163	256	93	765		602	
6281 Furnishings,Furniture/Eqpt	0	42	42	0	168	168	510		510	
6320 Staff Training	0	0	0	0	0	0	408		408	
6340 Staff Uniforms	0	0	0	0	51	51	204		204	
6460 Publicity & Democratic notices	0	42	42	0	168	168	510		510	
6500 Goods for Resale	40	144	104	40	576	536	1,734		1,694	
6635 Professional Fees Licensing	0	0	0	278	204	(74)	408		130	
6900 Sundry Expenses	245	13	(232)	245	52	(193)	153		(92)	
6922 Health&Safety/Risk Assessments	99	34	(65)	395	136	(259)	408		13	
Youth Cafe :- Indirect Expenditure	<b>3,007</b>	<b>2,813</b>	<b>(194)</b>	<b>12,260</b>	<b>11,507</b>	<b>(753)</b>	<b>34,794</b>	<b>0</b>	<b>22,534</b>	<b>10,000</b>
<b>Net Income over Expenditure</b>	<b>(2,855)</b>	<b>(2,304)</b>	<b>551</b>	<b>(7,493)</b>	<b>(9,471)</b>	<b>(1,978)</b>	<b>(28,685)</b>			
8001 plus Transfer from EMR	0			10,000						
<b>Movement to/(from) Gen Reserve</b>	<b>(2,855)</b>			<b>2,507</b>						

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>60 Markets</u>										
1017 Rental Income Sat Market	1,733	1,928	195	6,262	7,712	1,450	23,130		0	
1018 Rental Income Wed Market	1,120	1,182	62	5,003	4,728	(275)	14,187		0	
1019 Rental Income Blighs Market	1,560	1,288	(272)	5,000	5,152	152	15,450		0	
1028 Rental Income Pop Up Market	0	0	0	770	0	(770)	0		0	
Markets :- Income	<b>4,413</b>	<b>4,398</b>	<b>(15)</b>	<b>17,035</b>	<b>17,592</b>	<b>558</b>	<b>52,767</b>			<b>0</b>
4010 Gross Pay	163	142	(21)	951	568	(383)	1,704		753	
5410 Repairs & General Maintenance	0	0	0	35	26	(9)	102		67	
5420 Saturday market charges	1,401	1,153	(248)	5,101	4,900	(201)	14,988		9,887	
5421 Wednesday Market charges	2,042	2,100	58	8,678	8,925	247	27,301		18,623	
5425 Pop Up Market	780	0	(780)	7,794	0	(7,794)	449		(7,345)	5,795
6001 Blighs Market Charges	1,100	1,192	92	3,845	4,768	923	14,299		10,454	
6010 Light Heat & Cleaning	63	128	65	63	256	193	510		447	
6460 Publicity & Democratic notices	0	170	170	0	680	680	2,040		2,040	
Markets :- Indirect Expenditure	<b>5,550</b>	<b>4,885</b>	<b>(665)</b>	<b>26,468</b>	<b>20,123</b>	<b>(6,345)</b>	<b>61,393</b>	<b>0</b>	<b>34,925</b>	<b>5,795</b>
<b>Net Income over Expenditure</b>	<b>(1,137)</b>	<b>(487)</b>	<b>650</b>	<b>(9,433)</b>	<b>(2,531)</b>	<b>6,902</b>	<b>(8,626)</b>			
8001 plus Transfer from EMR	5,795			5,795						
<b>Movement to/(from) Gen Reserve</b>	<b>4,658</b>			<b>(3,638)</b>						

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

Month No: 4

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>70</u> Precept										
1995 Precept	103,325	103,325	0	413,299	413,300	1	1,239,898		0	
Precept :- Income	<u>103,325</u>	<u>103,325</u>	<u>0</u>	<u>413,299</u>	<u>413,300</u>	<u>1</u>	<u>1,239,898</u>			<u>0</u>
<b>Net Income</b>	<u>103,325</u>	<u>103,325</u>	<u>0</u>	<u>413,299</u>	<u>413,300</u>	<u>1</u>	<u>1,239,898</u>			
Grand Totals:- Income	126,505	151,595	25,090	553,468	598,361	44,893	1,797,381			
Expenditure	172,696	178,939	6,243	589,873	622,426	32,553	1,858,155	0	1,268,282	
<b>Net Income over Expenditure</b>	<u>(46,191)</u>	<u>(27,344)</u>	<u>18,847</u>	<u>(36,405)</u>	<u>(24,065)</u>	<u>12,340</u>	<u>(60,774)</u>			
plus Transfer from EMR	9,330			27,330						
<b>Movement to/(from) Gen Reserve</b>	<u>(36,861)</u>			<u>(9,075)</u>						

## Detailed Income &amp; Expenditure by Phased Budget Heading 31/07/2021

## Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>91 Capital Infrastructure Budget</u>										
2011 Capital Receipts	0	0	0	11,455	0	(11,455)	0		0	
2012 CIL income allocation	0	0	0	98,162	0	(98,162)	0		0	
Capital Infrastructure Budget :- Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>109,617</u>	<u>0</u>	<u>(109,617)</u>	<u>0</u>			<u>0</u>
9062 Bat & Ball Station	0	0	0	535	0	(535)	0		(535)	
9063 New Community Centre	12,097	0	(12,097)	94,051	0	(94,051)	0		(94,051)	
9065 Rugby pitch	1,990	0	(1,990)	1,990	0	(1,990)	0		(1,990)	
9066 Northern Masterplan	69	0	(69)	7,328	0	(7,328)	0		(7,328)	
9071 Business Hub	0	0	0	90,118	0	(90,118)	0		(90,118)	
Capital Infrastructure Budget :- Indirect Expenditure	<u>14,156</u>	<u>0</u>	<u>(14,156)</u>	<u>194,022</u>	<u>0</u>	<u>(194,022)</u>	<u>0</u>	<u>0</u>	<u>(194,022)</u>	<u>0</u>
Net Income over Expenditure	<u>(14,156)</u>	<u>0</u>	<u>14,156</u>	<u>(84,406)</u>	<u>0</u>	<u>84,406</u>	<u>0</u>			
Grand Totals:- Income	0	0	0	109,617	0	(109,617)	0			
Expenditure	14,156	0	(14,156)	194,022	0	(194,022)	0	0	(194,022)	
Net Income over Expenditure	<u>(14,156)</u>	<u>0</u>	<u>14,156</u>	<u>(84,406)</u>	<u>0</u>	<u>84,406</u>	<u>0</u>			
Movement to/(from) Gen Reserve	<u>(14,156)</u>			<u>(84,406)</u>						

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## July 2021 Year to Date Variance analysis

Note: Negative numbers (shown in red and brackets) in all columns except the variance column denote deficit  
 Negative numbers in the variance column (shown in red and brackets) denote favourable variances

Cost Centre	Actual costs w/ Reserve Movements	Budget costs	Variance	Annual budget costs	Explanation of YTD variances
	£	£	£	£	
<b>Planning Committee</b>					
General	( 8,691)	( 9,387)	( 696)	( 28,856)	Broadly in line with budget, slightly under on Gross Pay due to staff sickness.
<b>Open Spaces &amp; Leisure Committee</b>					
General	( 85,431)	( 97,228)	( 11,797)	( 284,413)	The £1.5K favourable variance in code 1316 is caused by Raley's parking permits income coming in in April, not December, as is usually the case. Full year will be adverse due to budget including VAT. Other income of £878 will offset purchase of memorial bench in Vine Gardens, not yet invoiced. Other favourable variances are due to the phasing of spend on vehicles (£4K), equipment hire & maintenance (£3.9K), Sevenoaks Common (£3k), Knole Paddock (£2.7K), Skatepark (£1.3K), and Woodlands (£0.9K). This is partially offset by Sports income which is adverse £6K year to date. This is mainly due to phasing of budget, with most income expected from Sept onwards when Rugby resumes. Also no income in April due to lockdown. The adverse variance in 5311 is caused by additional costs for lockups at Pontoise Close & Upper High Street Gardens. Overspend will continue over the year, expected to be £4.8K adverse.
Cemetery	( 15,931)	( 9,921)	6,010	( 32,710)	The variance is mainly driven by lower cemetery income than budget £4,940. Average monthly income is the highest since 2017/18. The £1.2K adverse variance in 5525 is due to works done on the Dumper & Excavator in prior month. Higher than budget Rates are causing the adverse variance in 6000, expected to be c£2K adverse full year.
Allotments	( 4,537)	( 3,868)	669	( 1,934)	Asbestos Removal in July is the main cause behind the adverse variance.
Street lighting/ general	( 11,502)	( 13,155)	( 1,653)	( 21,111)	Favourable variance is due to spend on In Bloom being lower than budget to date.
Vine Café	( 17,000)	( 7,818)	9,182	( 25,911)	Higher costs in Gross Pay (£4k adverse), due to café being open longer hours than budget. New manager is reviewing staffing levels. Goods for Resale (£2k adverse), mainly relates to earlier months when cafe was open longer. Also £1K higher cleaning spend as a result of ongoing covid requirements. Pest Control work in code 6922 in prior month driving £900 adverse.
Vine Grounds	( 6,617)	( 6,292)	325	( 21,965)	New Noticeboard for the Vine (£1.3k) is the cause of the adverse variance. Other variances are overall favourable, even without any events income to date.

## July 2021 Year to Date Variance analysis

Note: Negative numbers (shown in red and brackets) in all columns except the variance column denote deficit  
 Negative numbers in the variance column (shown in red and brackets) denote favourable variances

Cost Centre	Actual costs w/ Reserve Movements	Budget costs	Variance	Annual budget costs	Explanation of YTD variances
	£	£	£	£	
<b>Finance &amp; General Purposes Committee</b>					
Bat & Ball Station	( 6,120)	( 12,669)	( 6,549)	( 41,074)	Due to the café being closed due to Covid restrictions at the start of the financial year, and ongoing restrictions, Sale of Goods & Hall Hire income is £18K below budgetted levels. This is offset by £12.7K HLF grant to support the re-opening of the cafe, expected to be spent before the end of Q2. Also £4.1K Furlough grant. Underspend in goods for re-sale £3.9K due to cafe being closed until mid May, and ongoing lower customer levels, & £3.5K lower staff costs.
Establishments	( 209,366)	( 210,052)	( 686)	( 665,170)	Lower interest received to date. Full year budget £4K at risk due to interest rates. Banner income is also lower than expected, due to less advertising by third parties. Overspend in Gross Pay (£1.4K) is offset by Kickstart Funding income (£3k). The £0.9K adverse variance in Insurance is due to phasing of the budget. It is not expected to be over budget for the whole year. IT support has been higher than expected YTD, but should be in line full year. Microsoft licences are higher than budget, with overspend full year expected to be £2.6K. Underspend in Audit fees & legal expenses is due to phasing. The annual Ellis Whittam bill in code 6922 is causing the adverse variance in that code, EAP to be moved to Welfare code. Additional Covid Screens have further pushed the variance adverse.
General	-	( 16,940)	( 16,940)	( 69,910)	No events through to end July. August will have summer childrens' theatre cost.
Council Offices	( 21,492)	( 15,363)	6,129	( 34,773)	Chamber bookings are currently £4.7K below budgetted levels, with a Saturday church & Election being the only use to date, more bookings in August. Car park has been re-lined costing £1650, mandatory electricity report £460 have drive overspend in 5410. The overspend in 6281 is due to the new carpetting for the hallway and chamber, covered by EMR and contingency budget virement. Rates are £1K overbudget, expected to be c£2K over full year.
Community Centre	( 358)	2,860	3,218	13,114	Income has fallen due to KCC no longer occupying the centre full time. August hires are at a similar level, with September hires nearly at budget. Tea dances have also resumed in August. Electric usage is high due to new supply contract. STC energy contracts are being reviewed, as energy is set to increase over the next few years. KCC will be paying for utilities used during their occupation. This is accrued in other income. 6330 spend is the launch event. This will be covered by a reserves transfer, as this was included in the project cost. 5500 is bins, Hoover, vases and other small items. 6240 is laptop for caretaker.
Grants	( 32,000)	( 32,990)	( 990)	( 58,395)	Inflation of budget for grants which are paid fixed amounts is causing the favourable variance to date.
Property	1,863	1,875	12	5,925	Tracking budget to date.

## July 2021 Year to Date Variance analysis

Note: Negative numbers (shown in red and brackets) in all columns except the variance column denote deficit  
 Negative numbers in the variance column (shown in red and brackets) denote favourable variances

Cost Centre	Actual costs w/ Reserve Movements	Budget costs	Variance	Annual budget costs	Explanation of YTD variances
	£	£	£	£	
Sevenoaks Town Partnership	( 1,073)	2,793	3,866	( 5,000)	Business Show is now scheduled for Sept & Business Awards planned for March. Wellbeing show has been deferred. Budget aligns to prior year events. The ATCM subscription is the value in code 6730.
Business Hub	( 1,998)	5,508	7,506	16,520	The Hub has now started to become operational. Income has started to come in for hirings but are currently still slow. £22K lower income is partially offset by £7K lower running costs. Budget virements required to reflect more account codes used than in original cost plan
Sevenoaks Town Mayor	( 988)	( 2,716)	( 1,728)	( 8,147)	Mayoral expenses have started as of May. No Car Allowance claims to date, which is causing a favourable variance.
Youth Cafe	2,507	( 9,471)	( 11,978)	( 28,685)	£10K grant, recognised in 2020/21, has been released from reserves & will be spent on salaries across the year. This is driving the favourable variance. Also £4.1K furlough grant received due to café closure in April/ May.
Markets	( 3,638)	( 2,531)	1,107	( 8,177)	The Pop-up Market net expenditure is now covered by CRF reserves release and budget. The regular markets are adverse to budget, mainly due to Saturday Market which is doing worse than expected, Wednesday is doing better than expected, and Blighs has lower costs than expected. Wednesday market continues to make a loss, c£4K YTD, with Blighs & Saturday markets making a slight profit.
Precept	413,299	413,300	1	1,239,898	
<b>Revenue Surplus/ (Deficit) Total</b>	<b>( 9,075)</b>	<b>( 24,065)</b>	<b>( 14,990)</b>	<b>( 60,774)</b>	
Capital Infrastructure	( 84,406)	-	84,406	-	
<b>Total inc Capital</b>	<b>( 93,480)</b>	<b>( 24,065)</b>	<b>69,416</b>	<b>( 60,774)</b>	

## Summary by Committee:

Planning	( 8,691)	( 9,387)	( 696)	( 28,856)
Open spaces & Leisure	( 124,018)	( 130,464)	( 6,446)	( 362,133)
Vine Café	( 17,000)	( 7,818)	9,182	( 25,911)
Bat Ball Station	( 6,120)	( 12,669)	( 6,549)	( 41,074)
Finance & General Purpose	( 266,543)	( 277,027)	( 10,484)	( 842,698)
Precept	413,299	413,300	1	1,239,898

**July 2021 Year to Date Variance analysis**

Note: Negative numbers (shown in red and brackets) in all columns except the variance column denote deficit  
 Negative numbers in the variance column (shown in red and brackets) denote favourable variances

Cost Centre	Actual costs w/ Reserve Movements	Budget costs	Variance	Annual budget costs	Explanation of YTD variances
	£	£	£	£	
Capital Infrastructure	( 84,406)	-	84,406	-	

**Sevenoaks Town Council**  
**Working Capital Summary as at 31st July 2021**

	B/fwd 01-Apr-21 £	Movement* £	C/fwd 31-Jul-21 £	31-Jul-20 £
<b><u>Current Assets</u></b>				
Stock	2,109	-	2,109	606
Trade debtors	17,601	13,342	30,943	17,305
VAT	60,292	( 13,463)	46,829	194,096
Prepayments and other debtors	64,003	( 34,361)	29,642	51,379
PWLB loan received in July 2019	-	-	-	1,356,460
Cash at bank and in hand	<u>1,794,222</u>	40,868	<u>1,835,090</u>	1,861,030
Total Cash at Bank	1,794,222	40,868	1,835,090	3,217,490
	<u>1,938,228</u>	<u>6,386</u>	<u>1,944,614</u>	<u>3,480,876</u>
<b><u>Current Liabilities</u></b>				
Trade creditors	87,369	( 67,351)	20,018	143,341
Accruals and other creditors	66,810	( 9,905)	56,906	67,683
Precept received in advance of budget	-	206,649	206,649	207,406
Receipts in advance (rent, hall hire, cemetery)	13,522	( 2,197)	11,325	3,412
	<u>167,701</u>	<u>127,197</u>	<u>294,898</u>	<u>421,843</u>
<b>Net Current Assets</b>	<u>1,770,526</u>	<u>( 120,810)</u>	<u>1,649,716</u>	<u>3,059,034</u>
<b>Represented by:</b>				
<b><u>General Funds</u></b>				
Revenue Reserves	417,571	( 9,075)	408,496 Note 1	338,190
<b><u>Earmarked/Designated Funds</u></b>				
Council Offices Reserve	11,198	( 9,650)	1,548 Note 2	16,398
Pension Reserve	2,814	-	2,814	2,814
Rolling Capital Prog Revenue Reserve	30,433	-	30,433	34,478
Street Lighting Reserve	4,270	-	4,270	4,937
Stag Winding Up Reserve	8,000	-	8,000	7,000
Planning Fees Reserve	12,500	-	12,500	12,500
Youth Activities Reserve	11,500	( 10,000)	1,500 Note 3	11,500
STP Activities Reserve	538	-	538	-
Non-annual commitments reserve	5,824	-	5,824	-
Staff training reserve	4,775	( 1,885)	2,890	-
Capital Receipts Quaker Hall	29,231	-	29,231	-
Capital Receipts Reserve	639,367	( 88,516)	550,851 Note 4	853,900
Bat & Ball Station Management & Maintenance reserve	279,804	-	279,804	320,903
PWL repayment reserve	121,262	( 94,051)	27,211 Note 4	566,177
CRF reserve	5,795	( 5,795)	0	5,795
CIL Earmarked Reserve	102,065	98,162	200,227 Note 5	796,900
No 8 bus Reserve	78,808	-	78,808	78,808
QH Allotments Key Reserves	4,115	-	4,115	4,085
Mayor's Charity Reserve	656	-	656	4,648
	<u>1,352,955</u>	<u>( 111,735)</u>	<u>1,241,220</u>	<u>2,720,844</u>
	<u>1,770,526</u>	<u>( 120,810)</u>	<u>1,649,716</u>	<u>3,059,034</u>

\* Negative numbers denoted in red and brackets and represent a decrease

Note 1 YTD movement is a net deficit of £9075

Note 2 Spend on new carpet

Note 3 £10K grant for staff salaries to be spent 2021/22

Note 4 YTD spend mainly on B&B Ctr £94K (to be funded from PWL), £90K on Business Hub & £7K on NDP. Also £11K receipt re residual proceeds from sale of Raleys land

Note 5 CIL income received £98,162

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Sevenoaks Town Council

Statement of Fund Balances as at 31 July 2021

£ (2020/21)		S&P Rating 31/07/2021		Values £	Total Values £	Percent of Total Funds %	Interest rate
		Long term	Short term				
0	<u>Bank of Scotland</u>						
	Treasury deposit (1m)	A+	A1	<u>0</u>	0	0.00%	0.10%
876	<u>National Westminster Bank</u>	A	A1				
391,195	Business Reserve Account			876			
1,000	Current Account			437,468			0.01%
1,000	Payroll Account			1,000			
1,000	HITB Youth café			1,000			
8,101	Sevenoaks Town Partnership			8,101			
4,600	Mayors Charity Account			<u>4,668</u>	453,112	24.69%	
50,501	<u>HSBC</u>	A+	A1				
	Business money manager			<u>50,501</u>	50,501	2.75%	0.01%
64,302	<u>Handelsbanken</u>	AA-	A1+				
260,005	Deposit account			64,302			0.00%
	35 day notice account			<u>260,005</u>	324,307	17.67%	0.01%
502,116	<u>Nationwide</u>	A	A1				
10,163	Instant Saver			502,116			0.05%
	Sevenoaks Fund Instant Saver			<u>10,163</u>	512,279	27.92%	0.05%
500,000	<u>CCLA</u>	AAA (Fitch only)					
	Business money manager			<u>500,000</u>	500,000	27.25%	0.02%
1	<u>Clydesdale</u>	BBB+	A2				
	Current account			<u>1</u>	1		
861	<u>Petty Cash</u>				650	0.04%	
-499	<u>Cashbook suspense</u>				-5,760	-0.31%	
<u>1,794,222</u>					<u>1,835,090</u>	<u>100.00%</u>	

Instant access funds

1,557,262

STC strategy requires that funds equivalent to not less than three months' estimated working capital are held in instant access. Capital requirements are retained in current and deposit accounts giving immediate access

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## Purchase Ledger for Month No 4

## Order by Supplier A/c

## Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
22/07/2021	66662	29957	APPOINTMENT BUS	APP001	50.07	10.02	60.09	6200	31	41.04	29957/printing chgs
								6200	30	9.03	29957/printing chgs
09/07/2021	14232	29892	ARK TRADING	ARK001	86.19	17.23	103.42	6900	28	86.19	29892/work shirts
15/07/2021	15/07/2021	29885	BANKLINE	BANKL01	94.20	0.00	94.20	6975	31	94.20	29885/June bankline chgs
30/07/2021	0001018748	29989	BJF CONNECTIONS LTD	BJF002	780.00	156.00	936.00	9063	91	780.00	29989/supply & install CCTV
01/07/2021	3568632	29866	BOOKER	BOOK001	108.98	6.87	115.85	6500	28	80.01	29866/Goods for resale
								6505	28	18.49	29866/desert spoons
								6013	28	4.99	29866/cleaning equipment
								5500	28	5.49	29866/broom
08/07/2021	3568822	29891	BOOKER	BOOK001	102.34	14.72	117.06	6013	28	24.75	29891/cleaning equipment
								6500	28	77.59	29891/goods for resale
15/07/2021	3569012	29960	BOOKER	BOOK001	112.40	7.19	119.59	6013	28	30.55	29960/cleaning eq
								6500	28	81.85	29960/goods for resale
22/07/2021	3569172	29940	BOOKER	BOOK001	119.07	9.90	128.97	6500	28	119.07	29940/goods for resale
22/07/2021	3569173	29941	BOOKER	BOOK001	120.69	22.06	142.75	6500	28	120.69	29941/goods for resale
29/07/2021	3569366	30014	BOOKER	BOOK001	252.26	32.76	285.02	6500	28	252.26	30014/goods for resale
12/07/2021	SVO/359695	29896	BREWERS	BREW001	65.76	13.15	78.91	5410	21	65.76	29896/painting equipment
19/07/2021	SVO/359732	29976	BREWERS	BREW001	49.84	9.97	59.81	5410	28	49.84	29976/paint & paint set
17/07/2021	M125S7	29903	BT	BRIT002	8.56	1.71	10.27	6101	22	8.56	29903/July telephone chgs
17/06/2021	0005698805	29994	CASTLE WATER	CAS004	269.68	27.00	296.68	6000	28	269.68	29994/water chg 05/20-09/21
05/07/2021	0005791035	29958	CASTLE WATER	CAS007	55.45	0.00	55.45	6000	23	55.45	29958/sep20-21 water chgs
06/07/2021	6JULY2021	29844	A CHEESMAN	CHE001	204.00	0.00	204.00	6865	26	204.00	29844/plants for In Bloom
01/07/2021	INV-213324	29838	CURD & CURE	CHS001	81.29	0.00	81.29	6500	28	81.29	29838/goods for resale
08/07/2021	INV-214054	29890	CURD & CURE	CHS001	80.20	0.00	80.20	6500	28	80.20	29890/goods for resale
27/07/2021	INV-215779	29985	CURD & CURE	CHS001	77.29	0.00	77.29	6500	28	77.29	29985/goods for resale
01/06/2021	2869	29907	CJS PLANTS	CJS001	2,226.25	445.25	2,671.50	6865	26	2,226.25	29907/June floral maint
01/07/2021	2870	29950	CJS PLANTS	CJS001	2,226.25	445.25	2,671.50	6865	26	2,226.25	29950/July flower maint
01/06/2021	2871	29908	CJS PLANTS	CJS001	97.50	19.50	117.00	6865	26	97.50	29908/June floral maint Str

Purchase Ledger for Month No 4

Order by Supplier A/c

Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
01/07/2021	2872	29949	CJS PLANTS	CJS001	97.50	19.50	117.00	6865	26	97.50	29949/troughs maint
30/07/2021	146812	30015	HW COLDBREATH	COL003	189.85	0.00	189.85	6500	30	189.85	30015/goods for resale
14/07/2021	2438	29913	COMMERCIAL PRESSURE	COM003	50.00	10.00	60.00	6013	28	50.00	29913/window cleaning
28/07/2021	2453	29984	COMMERCIAL PRESSURE	COM003	50.00	10.00	60.00	6013	28	50.00	29984/window cleaning
07/07/2021	150864	29901	CONNECTAPHONE	CON001	499.04	99.81	598.85	6010	41	17.48	29901/June telephone chgs
								6010	36	46.98	29901/June telephone chgs
								6010	30	73.65	29901/June telephone chgs
								6010	21	12.00	29901/June telephone chgs
								6010	22	15.45	29901/June telephone chgs
								6010	31	333.48	29901/June telephone chgs
02/07/2021	146	29988	STREETLIGHTS	DIR001	-97.75	-19.55	-117.30	6862	26	-97.75	29987/credit re inv 11894
18/05/2021	12229	29910	STREETLIGHTS	DIR001	2,740.00	548.00	3,288.00	6862	26	2,740.00	29910/South pk light upgrade
10/06/2021	12252	29911	STREETLIGHTS	DIR001	286.50	57.30	343.80	6862	26	286.50	29911/Harrison Way repairs
02/07/2021	H1A064DB88	29867	E-ON	E-ON	401.54	80.31	481.85	6862	26	401.54	29867/June electric chgs
12/07/2021	PSI1789980	29900	EDE & RAVENSCROFT	EDE001	26.25	5.25	31.50	6421	31	26.25	29900/white gloves 1 pair
15/06/2021	0003412388	29893	ELITE	EFS001	30.93	0.00	30.93	6500	30	30.93	29893/goods for resale
02/07/2021	0003427879	29865	ELITE	EFS001	105.73	0.00	105.73	6500	28	105.73	29865/goods for resale
05/07/2021	0003429572	29858	ELITE	EFS001	70.60	0.00	70.60	6500	30	70.60	29858/goods for resale
07/07/2021	0003431527	29862	ELITE	EFS001	107.50	0.00	107.50	6500	28	107.50	29862/goods for resale
09/07/2021	0003433908	29889	ELITE	EFS001	216.82	12.14	228.96	6500	28	216.82	29889/goods for resale
14/07/2021	0003437590	29887	ELITE	EFS001	105.00	0.00	105.00	6500	28	105.00	29887/goods for resale
22/07/2021	0003444920	29942	ELITE	EFS001	114.43	0.00	114.43	6500	28	114.43	29942/goods for resale
28/07/2021	0003450326	30003	ELITE	EFS001	114.56	0.00	114.56	6500	28	114.56	30003/goods for resale
28/07/2021	0003450327	29983	ELITE	EFS001	53.19	0.00	53.19	6500	30	53.19	29983/goods for resale
28/07/2021	0003457094	30019	ELITE	EFS001	-26.15	0.00	-26.15	6500	28	-26.15	30018/goods for resale credit
19/07/2021	42701	29993	EJPFIREPROTECT	EJPFIRE001	343.50	68.70	412.20	6930	36	343.50	29993/fire equip maint
20/07/2021	42712	29992	EJPFIREPROTECT	EJPFIRE001	289.50	57.90	347.40	6930	30	289.50	29992/fire equip maint
20/07/2021	42713	29991	EJPFIREPROTECT	EJPFIRE001	95.00	19.00	114.00	6930	28	95.00	29991/Fire equip maint
20/07/2021	42714	29990	EJPFIREPROTECT	EJPFIRE001	231.50	46.30	277.80	6930	33	231.50	29990/fire equip maint

## Purchase Ledger for Month No 4

## Order by Supplier A/c

## Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
06/07/2021	9365	29881	ELCO HEATING SOLUTIO	ELC001	842.00	168.40	1,010.40	110	0	210.49	29881/Annual boiler service
								5410	30	631.51	29881/Annual boiler service
01/07/2021	58651	29875	ATLAS FM/EMPRISE SVS	EMP001	404.64	80.93	485.57	6932	22	404.64	29875/July lock up chgs
01/07/2021	58652	29876	ATLAS FM/EMPRISE SVS	EMP001	1,045.94	209.19	1,255.13	5311	21	1,045.94	29876/July lock up chgs
01/07/2021	58653	29877	ATLAS FM/EMPRISE SVS	EMP001	697.50	139.50	837.00	5311	21	697.50	29877/July lock up chgs
16/04/2021	946018	29874	EXPRESS FACTORS	EXPR001	40.50	8.10	48.60	5500	22	40.50	29874/cable ties & keys
27/07/2021	0063/02744853	30012	FAIRALLS	FAIR001	2.07	0.41	2.48	5525	21	2.07	30012/stanley blades
28/07/2021	0063/02746687	30013	FAIRALLS	FAIR001	10.98	2.20	13.18	5410	30	10.98	30013/parts to install plaque
28/07/2021	20JULSEVC	30001	FIRST 4 WASTE	FIR002	1,724.00	0.00	1,724.00	6002	23	1,724.00	30001/Asbestos removal
01/07/2021	135142	29840	GODFREYS	GOD001	18.75	3.75	22.50	5700	22	18.75	29840/5L fuel
24/07/2021	139651	29972	GODFREYS	GOD001	4.12	0.82	4.94	5500	36	4.12	29972/hoselock x 1
06/07/2021	1371	29872	HARRY STEBBING WORKS	HAR001	1,363.00	272.60	1,635.60	5010	29	1,363.00	29872/Noticeboard for the vine
30/06/2021	10553	30010	HARDWARE CENTRE	HARD001	44.39	8.87	53.26	5500	21	19.13	30010/dustpan,brush,broom
								5525	21	25.26	30010/wood bits,pins,jobbers
05/07/2021	79863	29888	HERBERT & WARD	HAW001	216.00	18.00	234.00	6500	28	126.00	29888/coffee
								6505	28	90.00	29888/12 ozcups 500 x 2
15/07/2021	79950	29963	HERBERT & WARD	HAW001	231.00	40.60	271.60	6505	28	203.00	29963/cups and lids
								6500	28	28.00	29963/syrup & sprinkles
19/07/2021	79967	29954	HERBERT & WARD	HAW001	206.00	16.00	222.00	6500	30	126.00	29954/coffee
								6505	30	80.00	29954/coffee cups & lids
24/07/2021	80092	29986	HERBERT & WARD	HAW001	252.00	0.00	252.00	6500	28	252.00	29986/coffee
16/07/2021	15838	29933	HELIOCENTRIX	HELI001	572.06	114.41	686.47	6240	36	572.06	29933/laptop with tracker
16/07/2021	15841	29932	HELIOCENTRIX	HELI001	78.62	15.72	94.34	6240	50	78.62	29932/imaging drum for printer
31/07/2021	15879	29978	HELIOCENTRIX	HELI001	1,730.73	346.15	2,076.88	6240	31	1,065.52	29978/July IT support
								6242	31	665.21	29978/July office 365
31/07/2021	15902	29977	HELIOCENTRIX	HELI001	264.00	52.80	316.80	6240	31	264.00	29977/remote access licence
31/07/2021	16008	30005	HELIOCENTRIX	HELI001	9.23	1.85	11.08	6210	31	9.23	30005/postage for laptop
31/07/2021	T2103	30017	HELIOCENTRIX	HELI001	322.90	64.58	387.48	6105	41	283.00	30017/July wifi usage
								6105	22	39.90	30017/July wifi usage

## Purchase Ledger for Month No 4

## Order by Supplier A/c

## Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
01/07/2021	INV-2129	29914	HUGO FOX	HUG001	10.00	2.00	12.00	6240	11	10.00	29914/Monthly planning tracker
01/07/2021	INV-2130	29915	HUGO FOX	HUG001	140.00	28.00	168.00	6240	11	140.00	29915/Planning tracker set up
30/06/2021	30JUNE2021	29849	INFORMATION COMMISS	ICO	40.00	0.00	40.00	6730	31	40.00	29849/ICO subscription
30/06/2021	30JUNE2021/A	30048	INFORMATION COMMISS	ICO	35.00	0.00	35.00	6730	31	35.00	30048/ICO subscription
30/06/2021	30JUNE2021/REV	30047	INFORMATION COMMISS	ICO	-40.00	0.00	-40.00	6730	31	-40.00	30047/Wrong amount entered
06/07/2021	92460	29846	JIK	JIK001	160.00	32.00	192.00	6315	31	160.00	29846/VC manager advertising
15/07/2021	1005471	29934	KALL KWIK	KALL001	401.00	80.20	481.20	6868	29	401.00	29934/Banners
15/07/2021	1005473	29969	KALL KWIK	KALL001	20.00	4.00	24.00	6865	26	20.00	29969/In Bloom poster
15/07/2021	1005474	29931	KALL KWIK	KALL001	87.00	17.40	104.40	6900	36	87.00	29931/3 railing banners
23/07/2021	1005475	29930	KALL KWIK	KALL001	26.00	5.20	31.20	6200	30	26.00	29930/menu poster x 2
23/07/2021	1005476	29929	KALL KWIK	KALL001	60.00	12.00	72.00	6200	31	60.00	29929/business,thank you cards
22/07/2021	1005491	29981	KALL KWIK	KALL001	145.00	29.00	174.00	6200	36	145.00	29981/information leaflets
10/08/2020	900113694	29883	KENT COUNTY COUNCIL	KCC002	480.00	96.00	576.00	6610	31	480.00	29883/Audit fees Feb20-Mar20
17/06/2021	900131572	29884	KENT COUNTY COUNCIL	KCC002	495.00	99.00	594.00	6610	31	495.00	29884/Audit fees June 2021
11/07/2021	I3841014	29906	KCC KCS	KCC003	109.50	21.90	131.40	6013	21	109.50	29906/bin & sacks
14/07/2021	I3843301	29897	KCC KCS	KCC003	27.35	5.47	32.82	6013	21	27.35	29897/cleaning products
21/07/2021	I3851338	29951	KCC KCS	KCC003	53.90	10.78	64.68	6330	21	53.90	29951/first aid equipment
21/07/2021	I3851339	29955	KCC KCS	KCC003	147.70	29.54	177.24	6922	36	45.15	29955/Health & Safety posters
								6200	31	102.55	29955/stationery
23/07/2021	I3854423	29982	KCC KCS	KCC003	10.40	2.08	12.48	6330	21	10.40	29982/eyewash refill x 4
23/07/2021	I3854424	29943	KCC KCS	KCC003	24.85	4.97	29.82	6013	36	24.85	29943/cleaning equipment
23/07/2021	I3854425	29956	KCC KCS	KCC003	137.95	27.59	165.54	6200	31	14.70	29956/stationery
								6013	36	47.25	29956/cleaning equipment
								6013	33	76.00	29956/cleaning equipment
28/07/2021	I3857360	29922	KCC KCS	KCC003	14.00	2.80	16.80	6200	21	14.00	29922/hole punch
28/07/2021	I3857361	29921	KCC KCS	KCC003	126.00	25.20	151.20	6013	33	42.00	29921/hand sanitiser x 12
								6013	36	84.00	29921/hand sanitiser x 24
28/07/2021	I3857362	29973	KCC KCS	KCC003	21.05	4.21	25.26	6010	21	21.05	29973/handtowels 5000 x 1
28/07/2021	I3857363	29920	KCC KCS	KCC003	89.10	17.82	106.92	6200	31	89.10	29920/photocopier paper

## Purchase Ledger for Month No 4

## Order by Supplier A/c

## Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
29/07/2021	13858347	29995	KCC KCS	KCC003	50.30	10.06	60.36	6013	36	50.30	29995/cleaning equip
28/07/2021	36	29923	KEMSING PEST CONTROL	KEMS002	60.00	0.00	60.00	6922	36	60.00	29923/wasp nest treated
02/07/2021	512775	29847	KENT APPLIANCE WORLD	KEN002	182.50	36.50	219.00	5410	28	182.50	29847/2x chillers repair
05/07/2021	7436185	29857	KFF	KFF001	129.05	18.98	148.03	6013	30	15.72	29857/cleaning equipment
								6505	30	4.88	29857/baking paper
								6500	30	108.45	29857/goods for resale
19/07/2021	7445897	29953	KFF	KFF001	120.78	15.81	136.59	6505	30	48.02	29953/cakes boxes & bown bags
								6500	30	52.90	29953/goods for resale
								6013	30	19.86	29953/cleaning equipment
28/07/2021	101974	29974	LANDSCAPE SUPPLY CO	LAND001	185.75	37.15	222.90	6952	22	106.30	29974/spray suit,boots,gloves
								6952	21	40.50	29974/gloves
								6802	22	38.95	29974/spray
27/07/2021	03520GR	29975	LOCUM LOCKS	LOC003	201.39	40.28	241.67	5110	21	30.00	29975/locks supply & maint
								5230	22	171.39	29975/locks supply & maint
07/07/2021	10379	29904	M.A.HARVEY	MAH001	78.20	15.64	93.84	5410	33	78.20	29904/repair pipe mens toilet
20/07/2021	15655/BL3194	29965	MARSHALL SURFACING	MAR002	1,650.00	330.00	1,980.00	5410	33	1,650.00	29965/car park lining
12/07/2021	396975	29961	NATIONAL LEAFLET CO	NAT010	2,177.00	0.00	2,177.00	6200	31	2,177.00	29960/Town Crier print chgs
07/07/2021	23079934	29863	NISBETS	NIS001	74.99	14.99	89.98	5500	28	74.99	29863/4 slot toaster
08/07/2021	23088032	29859	NISBETS	NIS001	316.76	63.35	380.11	5500	36	316.76	29859/bin with liner stand
09/07/2021	23095370	29843	NISBETS	NIS001	97.98	19.59	117.57	5500	36	97.98	29844/dishwasher rack & boiler
12/07/2021	23105176	29902	NISBETS	NIS001	10.99	2.19	13.18	5500	36	10.99	29902/cutlery basket rack
15/07/2021	23128659	29882	NISBETS	NIS001	102.57	20.51	123.08	5500	36	102.57	29882/vases - 3 x 12 packs
19/07/2021	23147066	29966	NISBETS	NIS001	128.98	25.79	154.77	5500	36	128.98	29966/Henry hoover & dust bags
17/06/2021	OFO-4942	29959	OAKS FLOORING	OAK007	55.83	11.17	67.00	6281	33	55.83	29959/supp&fit coir matting
15/07/2021	978264	29948	OAKS PLANT HIRE	OAKS001	17.80	3.56	21.36	5500	21	17.80	29948/mattock
28/07/2021	28/JULY/ANN	30004	ONECARD	ONE002	1,291.77	117.45	1,409.22	6101	31	10.00	30004/LL ipad
								6710	31	53.74	30004/conference ticket for LL
								6900	28	2.50	30004/flowers
								6900	30	2.50	30004/flowers

Purchase Ledger for Month No 4

Order by Supplier A/c

## Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
								6900	31	28.44	30004/collection buckets x 3
								6013	28	4.00	30004/cleaning equipment
								6013	30	1.75	30004/Cleaning equipment
								6500	28	54.87	30004/goods for resale
								6500	28	40.77	30004/goods for resale
								6500	28	-2.00	30004/goods for resale credit
								6500	30	96.18	30004/Goods for resale
								6500	28	43.94	30004/goods for resale
								6500	30	70.93	30004/goods for resale
								6500	28	131.38	30004/goods for resale
								6500	30	99.64	30004/Goods for resale
								6500	30	-0.65	30004/goods for resale credit
								6500	30	85.45	30004/goods for resale
								6500	30	42.50	30004/goods for resale
								6104	21	6.67	30004/O/S team ipad
								6104	36	8.34	30004/KW mobile
								6104	21	5.00	30004/RG mobile
								6104	21	8.34	30004/NC mobile
								6104	36	8.34	30004/KW mobile
								6104	21	6.67	30004/O/S ipad
								6104	36	8.34	30004/KW mobile
								5500	36	31.07	30004/wall mounted ash tray
								5500	30	46.68	30004/kitchen equipment
								5500	36	22.06	30004/dishwasher open cup rack
								5500	36	80.39	30004/tool kit & shelving units
								6865	26	66.58	30004/10 bee bombs
								6240	11	10.95	30004/Acrobat Standard Licence
								6240	50	16.64	30004/Adobe Illustrator - HITB
								6240	40	41.62	30004/Creative Cloud Subs

## Purchase Ledger for Month No 4

## Order by Supplier A/c

## Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
								6200	21	4.16	30004/Diary for OS team
								6330	36	111.00	30004/B&B opening refreshments
								6330	36	30.75	30004/B&B opening refreshments
								6330	36	12.23	30004/B&B Opening refreshments
02/07/2021	134057	29871	PALMSTEAD	PALM002	662.78	132.56	795.34	9063	91	662.78	29871/plants
08/07/2021	00002498449-039	29856	PLUSNET	PLUS01	47.14	9.43	56.57	6101	31	47.14	29856/telephone chgs
04/07/2021	00002976949-039	29831	PLUSNET	PLUS01	27.38	5.47	32.85	6101	28	27.38	29831/telephone chgs
04/07/2021	00003028653-039	29832	PLUSNET	PLUS01	46.87	9.37	56.24	6101	50	46.87	29832/telephone chgs
03/07/2021	00003028673-039	29837	PLUSNET	PLUS01	19.91	3.98	23.89	6101	22	19.91	29837/telephone chgs
30/06/2021	153215	29873	PROVENDER	PRO002	347.23	69.45	416.68	5010	29	347.23	29873/bark bulk bag
01/07/2021	153319	29841	PROVENDER	PRO002	143.84	28.77	172.61	6802	22	7.29	29841/plants
								5320	21	11.67	29841/plants
								5340	21	124.88	29841/plants
06/07/2021	153660	29879	PROVENDER	PRO002	172.61	34.54	207.15	5320	21	16.25	29879/compost & plants
								5010	29	5.84	29879/chippings
								5340	21	150.52	29879/compost & plants
06/07/2021	153697	29878	PROVENDER	PRO002	586.80	117.36	704.16	5010	29	352.08	29878/bark bulk bags
								5310	21	234.72	29878/bark bulk bags
09/07/2021	153969	29898	PROVENDER	PRO002	54.17	10.83	65.00	5310	21	54.17	29898/border bark
21/07/2021	154813	29945	PROVENDER	PRO002	54.17	10.83	65.00	9063	91	54.17	29945/border bark
21/07/2021	154862	29944	PROVENDER	PRO002	54.17	10.83	65.00	9063	91	54.17	29944/border bark
23/07/2021	23/7/21	29952	IL QUARTETTO FIENILE	QUAR001	300.00	0.00	300.00	6868	29	300.00	29952/summer concert band
29/07/2021	21-040	30000	RUSSELL HARPER	RUS001	500.00	100.00	600.00	6330	36	500.00	30000/B&B opening photography
06/07/2021	2066641	29850	SDC	SDC001	3,443.02	0.00	3,443.02	5421	60	2,041.79	29850/July market rent
								5420	60	1,401.23	29850/July market rent
08/07/2021	2066661	29842	SDC	SDC001	468.00	4.80	472.80	6889	31	468.00	29842/waste sacks
13/07/2021	2066704	29924	SDC	SDC001	775.00	155.00	930.00	6200	31	15.00	29924/PO pads
								5425	60	725.00	29924/pop-up market banners
								6900	30	35.00	29924/B&B station banner

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## Order by Supplier A/c

## Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
23/07/2021	2066956	29996	SDC	SDC001	161.20	0.00	161.20	6935	30	161.20	29996/bin collection chg
28/07/2021	2067269	29980	SDC	SDC001	180.00	0.00	180.00	6635	36	180.00	29980/premises licence
28/07/2021	2067283	29979	SDC	SDC001	70.00	0.00	70.00	6635	28	70.00	29979/premises license
01/07/2021	2066276	29833	SDC DIRECT SERVICES	SDC002	655.20	131.04	786.24	6934	21	655.20	29833/Apr-Jun dog bin emptying
02/07/2021	2066471	29860	SDC DIRECT SERVICES	SDC002	333.35	0.00	333.35	6935	30	333.35	29860/bin collection chgs
02/07/2021	2066584	29830	SDC DIRECT SERVICES	SDC002	313.20	0.00	313.20	6935	21	313.20	29830/June bin collection chgs
02/07/2021	2066585	29835	SDC DIRECT SERVICES	SDC002	232.60	0.00	232.60	6935	22	232.60	29835/June bin collection chgs
02/07/2021	2066586	29836	SDC DIRECT SERVICES	SDC002	217.60	0.00	217.60	6935	31	217.60	29836/June bin collection chgs
02/07/2021	2066593	29834	SDC DIRECT SERVICES	SDC002	217.60	0.00	217.60	6935	28	217.60	29834/June bin collection chgs
23/07/2021	2066866	29935	SDC DIRECT SERVICES	SDC002	201.50	0.00	201.50	6935	21	201.50	29935/bin collection 21/6-18/7
23/07/2021	2066867	29936	SDC DIRECT SERVICES	SDC002	80.60	0.00	80.60	6935	22	80.60	29936/bin collection 21/6-18/7
23/07/2021	2066868	29939	SDC DIRECT SERVICES	SDC002	65.60	0.00	65.60	6935	33	65.60	29939/bin collection 21/6-18/7
23/07/2021	2066875	29938	SDC DIRECT SERVICES	SDC002	232.60	0.00	232.60	6935	36	232.60	29938/bin collection 20/7-16/8
23/07/2021	2066876	29937	SDC DIRECT SERVICES	SDC002	162.60	0.00	162.60	6935	28	162.60	29937/bin collection 21/6-18/7
24/07/2021	GAC40447	30011	SETYRES	SETY001	10.00	2.00	12.00	5525	22	10.00	30011/whellbarrow repair
13/07/2021	14435	29947	SEV MOWERS	SEV006	15.83	3.16	18.99	5525	21	15.83	29947/trimmer line
27/07/2021	STCB202101	29997	SEV CONCERT BAND	SEV019	280.00	0.00	280.00	6868	29	280.00	29997/summer concert band
07/07/2021	VC/31.0.2021.	29880	SEVENOAKS MUMS	SEV040	120.00	0.00	120.00	6460	36	120.00	29880/B&B.C opening promo
15/06/2021	82655	29895	SGE	SGE001	31.98	2.66	34.64	5700	22	24.84	29895/Gas oil
								5310	21	7.14	29895/plug,connector
27/06/2021	7356820	29870	SHELL	SHEL001	152.10	30.42	182.52	5700	21	152.10	29870/fuel
04/07/2021	7407528	29869	SHELL	SHEL001	32.43	6.49	38.92	5700	21	32.43	29869/fuel
11/07/2021	7449784	29894	SHELL	SHEL001	110.92	22.18	133.10	5700	21	110.92	29894/fuel
18/07/2021	7489513	29946	SHELL	SHEL001	133.13	26.62	159.75	5700	21	133.13	29946/fuel
17/05/2021	18370	29999	SIGNS LABELS DIRECT	SIG001	158.86	31.77	190.63	5410	41	158.86	29999/signs,fobs,key rings
08/04/2021	INV-0514	29912	SOCIAL FIREWORKS	SOC001	400.00	0.00	400.00	6241	41	133.00	29912/social media page set up
								6241	40	267.00	29912/social media page set up
06/07/2021	0086	29851	SSE	SSE006	69.26	3.46	72.72	6010	22	69.26	29851/June electricity chgs
06/07/2021	0029	29852	SSE	SSE008	537.08	107.41	644.49	6011	30	537.08	29852/June electricity chgs



## Purchase Ledger for Month No 4

## Order by Supplier A/c

## Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
07/07/2021	0010	29861	SSE	SSE009	450.40	90.08	540.48	6011	36	450.40	29861/June electricity chgs
09/07/2021	0016	29868	SSE	SSE012	63.29	3.16	66.45	6010	60	63.29	29868/Apr-Jun electric chgs
02/07/2021	0001	29845	SSE	SSE013	101.31	5.06	106.37	6012	36	101.31	29845/June gas chgs
23/07/2021	0002	29926	SSE	SSE013	-101.31	-5.06	-106.37	6012	36	-101.31	29926/June gas credit
23/07/2021	0003	29925	SSE	SSE013	55.83	2.79	58.62	6012	36	55.83	29925/June gas chgs
18/07/2021	1525	29886	STEPHANIE'S	STEP001	1,330.00	0.00	1,330.00	6330	36	1,330.00	29886/catering for B&B opening
20/07/2021	0001123	29964	TAMILLEK TREE CARE	TAM001	1,096.88	0.00	1,096.88	5070	21	796.88	29964/tree works
								6802	22	300.00	29964/tree works
08/07/2021	39570	29864	TAYWELL	TAY001	54.88	10.98	65.86	6500	28	54.88	29864/goods for resale
28/07/2021	39770	29987	TAYWELL	TAY001	73.50	14.70	88.20	6500	28	73.50	29986/ice cream
10/07/2021	24565	30016	JS TAYLOR	TAYL001	2,040.00	0.00	2,040.00	5410	22	390.00	30016/Electric report
								5410	33	460.00	30016/Electric report
								5410	21	410.00	30016/Electric report
								5410	28	390.00	30016/Electric report
								5010	29	390.00	30016/Electric report
27/07/2021	27JULY2021	29928	TOWN CRIER	TOW001	38.20	0.00	38.20	6330	36	38.20	29928/Town Crier appearance
22/07/2021	TC18192	29919	TURNERS GARDEN SERVI	TUR001	2,759.80	0.00	2,759.80	9063	91	2,759.80	29919/20 cypress trees
22/07/2021	TC18193	29917	TURNERS GARDEN SERVI	TUR001	3,290.00	0.00	3,290.00	9063	91	3,290.00	29917/Landscaping nursery area
22/07/2021	TC18196	29918	TURNERS GARDEN SERVI	TUR001	2,760.00	0.00	2,760.00	9063	91	2,760.00	29918/B&B Centre turf
22/07/2021	TC18197	29916	TURNERS GARDEN SERVI	TUR001	1,090.00	0.00	1,090.00	9063	91	1,090.00	29916/Plants for landscaping
31/07/2021	VC/31.0.2021.	29905	V.C HANDYMAN	VCH001	880.00	0.00	880.00	6001	60	880.00	29905/June Sat market set up
30/06/2021	LAO1236669	29962	VEOLIA	VEOL001	13.20	2.64	15.84	6935	33	13.20	29962/June glass collection
31/07/2021	LAO1238972	30006	VEOLIA	VEOL001	6.60	1.32	7.92	6935	33	6.60	30006/July glass collection
30/07/2021	INV001	29998	ADAM WEDD LTD	WED001	240.00	0.00	240.00	6900	50	240.00	29998/songwriting course
15/07/2021	142976	29909	JAMIE WILSON	WIL002	800.00	0.00	800.00	6330	36	800.00	29909/B&B opening event host
26/07/2021	STCM2M2021	29927	JAMIE WILSON	WIL002	1,000.00	0.00	1,000.00	6330	36	1,000.00	29927/B&B opening performance
30/06/2021	158966792	29853	WORLDPAY	WOR001	121.02	14.78	135.80	6976	31	121.02	29853/June card trans chgs
30/06/2021	158984079	29854	WORLDPAY	WOR001	16.21	0.05	16.26	6976	31	16.21	29854/June card trans chgs
30/06/2021	159004627	29968	WORLDPAY	WOR001	54.46	9.66	64.12	6976	31	54.46	29968/June card trans chgs

Purchase Ledger for Month No 4

Order by Supplier A/c

## Nominal Ledger Analysis

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
30/06/2021	159076027	29855	WORLDPAY	WOR001	56.97	9.24	66.21	6976	30	56.97	29855/June card trans chgs
31/07/2021	163804502	30008	WORLDPAY	WOR001	62.44	9.75	72.19	6976	30	62.44	30008/July card trans chgs
31/07/2021	163821578	30009	WORLDPAY	WOR001	142.52	16.76	159.28	6976	28	142.52	30009/July card trans chgs
31/07/2021	163970950	30007	WORLDPAY	WOR001	29.07	0.04	29.11	6976	31	29.07	30007/July card trans chgs
01/07/2021	WM11568876	29839	WORLDPAY	WOR001	9.95	1.99	11.94	6976	31	9.95	29839/card trans chgs
05/07/2021	1210	29848	YELLOW DUCK	YELL002	820.00	164.00	984.00	6865	26	820.00	29848/signs for the pound
14/07/2021	1216	29899	YELLOW DUCK	YELL002	646.00	129.20	775.20	9063	91	646.00	29899/brushed steel plaque
TOTAL INVOICES					<u>66,076.73</u>	<u>6,709.87</u>	<u>72,786.60</u>			<u>66,076.73</u>	

## Receipts for Month 4

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	1,000.00					1,000.00	
HMRC JRS G	Banked: 22/07/2021	318.93						
HMRC JRS G	HMRC	318.93			1450	31	318.93	HMRC JRS Grant - June
	Banked: 23/07/2021	49,219.69						
BACS23/7	Nat West - Current Account	49,219.69			201		49,219.69	July Monthly Salaried Tfr
	Banked: 26/07/2021	23,744.50						
BACS26/7	Nat West - Current Account	23,744.50			201		23,744.50	July HMRC/Pensions Tfr
	Banked: 29/07/2021	3,628.47						
DD29/7	Nat West - Current Account	3,628.47			201		3,628.47	July L&G Tfr
Total Receipts for Month		76,911.59	0.00	0.00			76,911.59	
Cashbook Totals		<u>77,911.59</u>	<u>0.00</u>	<u>0.00</u>			<u>77,911.59</u>	

## Payments for Month 4

## 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 Detail</u>
22/07/2021	Nat West - Current Account	BACS22/7	318.93			201		318.93	June HMRC JRS Grant Tfr
23/07/2021	Employees	BACS23/7	49,059.69			520		49,059.69	July '21 Salaries payment
23/07/2021	Mayor	BACS23/7-2	160.00			520		160.00	July '21 Mayor's Allowance
26/07/2021	HMRC/KCC	BACS25/7	23,744.50			515		13,336.45	July '21 HMRC Payment
						516	0	10,408.05	July '21 KCC Payment
29/07/2021	L&G	DD29/7	3,628.47			516		3,628.47	July '21 L&G Payment
Total Payments for Month			76,911.59	0.00	0.00			76,911.59	
Balance Carried Fwd			1,000.00						
Cashbook Totals			<u>77,911.59</u>	<u>0.00</u>	<u>0.00</u>			<u>77,911.59</u>	

## Receipts for Month 4

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	905.20					905.20	
	Banked: 21/07/2021	358.34						
001578	Nat West - Current Account	358.34			201		358.34	petty cash top up
CORRECTION	Banked: 31/07/2021	3.30						
CORRECTION	CBSuspense	3.30			299		3.30	Adj, for corrections in next m
Total Receipts for Month		361.64	0.00	0.00			361.64	
Cashbook Totals		<u>1,266.84</u>	<u>0.00</u>	<u>0.00</u>			<u>1,266.84</u>	

## Payments for Month 4

## 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 Detail</u>
06/07/2021	Open Spaces	667	8.09			5500	21	8.09	Dustpan
07/07/2021	Business Hub	668	3.95			5410	41	3.95	keys
09/07/2021	Vine Cafe	669/A	121.66			6500	28	121.66	Goods for resale
09/07/2021	Vine Cafe	669/B	9.10			6013	28	9.10	cleaning equipment
09/07/2021	Vine Cafe	669/C	5.00			6505	28	5.00	napkins
09/07/2021	Vine Cafe	669/D	0.20			6900	28	0.20	shopping bag
13/07/2021	Cemetery	670	44.00			6330	22	44.00	milk,tea,coffee,squash
20/07/2021	Bat and Ball Centre	671/A	2.45			6013	36	2.45	cleaning equipment
20/07/2021	Business Hub	671/B	5.65			6013	41	5.65	cleaning equipment
20/07/2021	Business Hub	671/C	0.20			6900	41	0.20	shopping bag
20/07/2021	Establishments	672	6.85			6210	31	6.85	postage
20/07/2021	Open Spaces	673	26.91			6330	21	26.91	milk, sugar, coffee
21/07/2021	Bat&Ball Cafe	674/A	41.33			6500	30	41.33	goods for resale
21/07/2021	Bat&Ball Cafe	674/B	4.00			6900	30	4.00	Batteries
21/07/2021	Bat&Ball Cafe	674/C	9.89		1.64	6505	30	8.25	cafe comsumables
21/07/2021	Bat&Ball Cafe	674/D	11.17		1.86	5500	30	9.31	jugs & pie dishes
21/07/2021	House In The Basement	675/A	36.00			6500	50	36.00	goods for resale
21/07/2021	House In the Basement	675/B	5.10		0.85	6500	50	4.25	Goods for resale
21/07/2021	House In the Basement	675/C	4.73			6900	50	4.73	Bunting
21/07/2021	Bat and Ball Centre	676/A	26.99		4.49	5410	36	22.50	25m cable reel
22/07/2021	Bat and Ball Centre	676/B	30.00			5410	36	30.00	3 keys cut
22/07/2021	Bat and Ball Centre	676/C	3.52		0.58	5410	33	2.94	tape to repair covid screens
23/07/2021	Vine Cafe	677/A	67.82			6500	28	67.82	goods for resale
23/07/2021	Vine Cafe	677/B	2.45			6013	28	2.45	bin bags
26/07/2021	Bat and Ball Centre	678	7.96		1.33	6013	36	6.63	dustpan & brush x 2
26/07/2021	Council Offices	679	11.00			5410	33	11.00	Loo roll holder - ladies loo
28/07/2021	Bat and Ball Centre	680/A	10.49		1.75	5500	36	8.74	door mat & broom
28/07/2021	Bat and Ball Centre	680/B	7.99			5500	36	7.99	Telephone
30/07/2021	Vine Cafe	681/A	3.00		0.50	6500	28	2.50	Goods for resale
30/07/2021	Vine Cafe	681/B	8.28		1.38	6200	28	6.90	stationery
30/07/2021	Vine Cafe	681/C	3.50		0.58	6900	28	2.92	shopping bags & chalk board
30/07/2021	Vine Cafe	681/D	80.79			6500	28	80.79	goods for resale
30/07/2021	Vine Cafe	681/E	0.40			6900	28	0.40	shopping bags
31/07/2021	CBSuspense	CORR-2	3.30			299		3.30	Correction of tin error
31/07/2021	CBSuspense	CORR/REV	3.30			299		3.30	Reversal of correction
Total Payments for Month			617.07	0.00	14.96			602.11	
Balance Carried Fwd			649.77						
Cashbook Totals			1,266.84	0.00	14.96			1,251.88	



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beyond the expected

VALUATION REPORT

# Kent County Council Pension Fund

Actuarial valuation as at 31 March 2019

Graeme Muir FFA & Roisin McGuire FFA | Barnett Waddingham LLP



## Introduction

We have been asked by Kent County Council, the administering authority for the Kent County Council Pension Fund (the Fund), to carry out an actuarial valuation of the Fund as at 31 March 2019. The Fund is part of the Local Government Pension Scheme (LGPS), a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013 (the Regulations) as amended.

The purpose of the valuation is to review the financial position of the Fund and to set appropriate contribution rates for each employer in the Fund for the period from 1 April 2020 to 31 March 2023 as required under Regulation 62 of the Regulations. Contributions are set to cover any shortfall between the assumed cost of providing benefits built up by members at the valuation date and the assets held by the Fund and also to cover the cost of benefits that active members will build up in the future.

This report is provided further to earlier advice dated 5 November 2019 which set out the background to the valuation and explained the underlying methods and assumptions derivation.

This report summarises the results of the valuation and is addressed to the administering authority of the Fund. It is not intended to assist any user other than the administering authority in making decisions or for any other purpose and neither we nor Barnett Waddingham LLP accept liability to third parties in relation to this advice.

This advice complies with Technical Actuarial Standards (TASs) issued by the Financial Reporting Council – in particular TAS 100: Principles for Technical Actuarial Work and TAS 300: Pensions.

We would be pleased to discuss any aspect of this report in more detail.



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# Executive summary

Some of the key results contained within this report are set out below:

## 1. Funding position

Using the agreed assumptions, the Fund had assets sufficient to meet 98% of the accrued liabilities as at 31 March 2019.

## 2. Contributions

Individual employer contributions are set out in Appendix 4 in the Rates and Adjustments Certificate to cover the period from 1 April 2020 to 31 March 2023.

## 3. Method and assumptions

The method and assumptions are set out in Appendix 2 and we believe they are appropriate for the 31 March 2019 valuation.

## 4. McCloud

Regulatory uncertainties have put increased pressure on the 2019 valuation results. An allowance for McCloud/Sargeant has been made in the discount rate and more detail is included within this report.

## 5. Next valuation

Despite the consultation to move local actuarial valuations to a quadrennial cycle, the next actuarial valuation should be carried out with an effective date of 31 March 2022.

## Background to valuation approach

The purpose of the 2019 actuarial valuation is to set appropriate contribution rates for each employer in the Fund for the period from 1 April 2020 to 31 March 2023, as required under Regulation 62 of the LGPS Regulations.

The contribution rates consist of two elements, the primary rate and the secondary rate:

- The primary rate for each employer is the employer's future service contribution rate (i.e. the rate required to meet the cost of future accrual of benefits) expressed as a percentage of pay.
- The secondary rate is an adjustment to the primary rate to arrive at the total rate each employer is required to pay (for example, to allow for deficit recovery). The secondary rate may be expressed as a percentage of pay or a monetary amount.

Regulation 62 specifies four requirements that the actuary "must have regard" to and these are detailed below:

1. The existing and prospective liabilities arising from circumstances common to all those bodies
2. The desirability of maintaining as nearly a constant a primary rate as possible
3. The current version of the administering authority's Funding Strategy Statement (FSS)

4. The requirement to secure the "solvency" of the pension fund and the "long-term cost efficiency" of the Scheme, so far as relating to the pension fund

The wording of the second objective is not ideal in that it appears to be aimed towards the primary rate rather than taking into account the surplus or deficit of the employer. We believe that if we achieve reasonably stable total individual employer rates (which seems like a preferable objective) then we will also meet the regulatory aim.

Definitions for "solvency" and "long-term cost efficiency" are included in CIPFA's Funding Strategy Statement guidance. These can be briefly summarised as:

- ensuring that employers are paying in contributions that cover the cost of benefit accrual and target a fully funded position over an appropriate time period using appropriate actuarial assumptions, and
- that employers have the financial capacity to increase contributions (or there is an alternative plan in place) should contributions need to be increased in future.

We have considered these four requirements when providing our advice and choosing the method and assumptions used and a number of reports and discussions have taken place with the administering authority before

agreeing the final assumptions to calculate the results and set contribution rates. In particular:

- The initial results report dated 5 November 2019 which provides information and results on a whole fund basis as well as more detailed background to the method and derivation of the assumptions.
- The follow up report dated 3 March 2020 confirming the agreed actuarial assumptions following the meeting of 15 November 2019.
- The Funding Strategy Statement which will confirm the approach in setting employer contributions.

Note that not all these documents may be in the public domain.

The final assumptions have been agreed with the administering authority. We suggest that the Fund's Funding Strategy Statement is reviewed to ensure that it is consistent with this approach as well as complying with the updated version of CIPFA's Funding Strategy Statement guidance.

We confirm that in our opinion the agreed assumptions are appropriate for the purpose of the valuation. Assumptions in full are set out in Appendix 2.

## Regulatory uncertainties

There are currently a few important regulatory uncertainties surrounding the 2019 valuation as follows:

- Effect of the McCloud and Sargeant cases and the cost cap on the future and historic LGPS benefits structure

- Change in timing of future actuarial valuations from a triennial cycle
- Guaranteed Minimum Pensions (GMP) equalisation

Although it is unclear what impact these uncertainties will have on the future benefits of individual members, we have considered these issues in the assumptions used to set the contribution rates for employers. We have made an allowance for the McCloud/Sargeant cases in our derivation of the discount rate and our approach taken to the treatment of McCloud/Sargeant will be disclosed in the Funding Strategy Statement.

## Membership data

A summary of the membership data used for the valuation is set out in Appendix 1.

The membership data has been checked for reasonableness and we have compared the membership data with information in the Fund accounts. Any missing or inconsistent data has been estimated where necessary. While this should not be seen as a full audit of the data, we are happy that the data is sufficiently accurate for the purposes of the valuation.

## Benefits

Full details of the benefits being valued are set out in the Regulations as amended and summarised on the [LGPS website](#) and the Fund's membership booklet. We have made no allowance for discretionary benefits.

## Valuation of liabilities

To calculate the value of the liabilities, we estimate the future cashflows which will be made to and from the Fund throughout the future lifetime of existing active members, deferred benefit members, pensioners and their dependants. We then discount these projected cashflows using the discount rate which is essentially a calculation of the amount of money which, if invested now, would be sufficient together with the income and growth in the accumulating assets to make these payments in future, using our assumption about investment returns.

This amount is called the present value (or, more simply, the value) of members' benefits. Separate calculations are made in respect of benefits arising in relation to membership before the valuation date (past service) and for membership after the valuation date (future service).

To produce the future cashflows or liabilities and their present value we need to formulate assumptions about the factors affecting the Fund's future finances such as inflation, salary increases, investment returns, rates of mortality, early retirement and staff turnover etc.

The assumptions used in projecting the future cashflows in respect of both past service and future service are summarised in Appendix 2.

## Assets

We have been provided with audited Fund accounts for each of the three years to 31 March 2019.

The market asset valuation as at 31 March 2019 was £6,218,169,000. Please note that this excludes members' additional voluntary contributions (AVCs).

For the purposes of the valuation, we use a smoothed value of the assets rather than the market value. The financial assumptions that we use in valuing the liabilities are smoothed around the valuation date so that the market conditions used are the average of the daily observations over the period 1 January 2019 to 30 June 2019. Therefore we value the assets in a consistent way and apply the same smoothing adjustment to the market value of the assets.

The smoothed asset valuation as at 31 March 2019 was £6,193,000,000. This was based on a smoothing adjustment of 99.6%.

The Fund's long-term investment strategy has been taken into consideration in the derivation of the discount rate assumption. The investment strategy is set out in the Fund's Investment Strategy Statement (ISS) that should be made publicly available on the Fund's website.

## Previous valuation

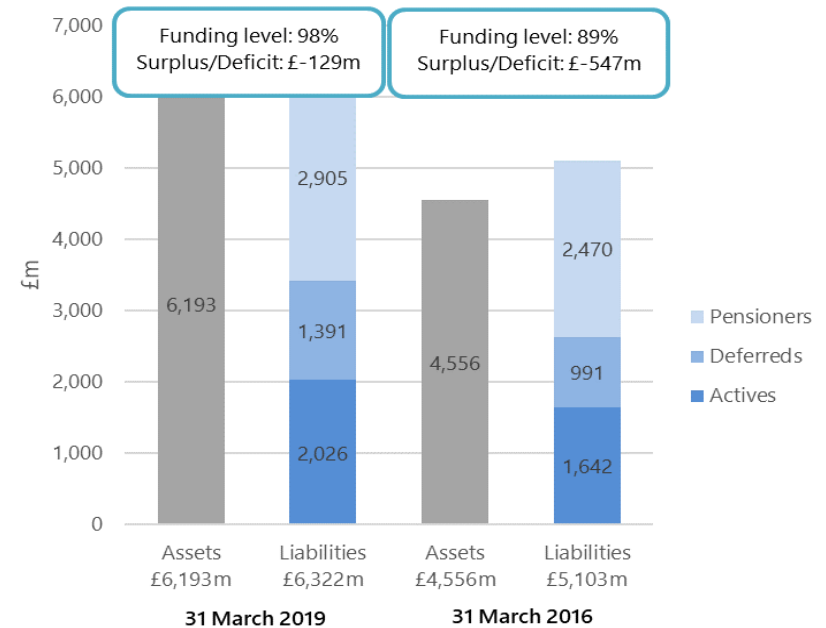
The previous valuation was carried out as at 31 March 2016 by Barnett Waddingham LLP. The results are summarised in the valuation report dated 31 March 2016 and reported a deficit of £547,000,000.

# Results

## Funding position

A comparison is made of the value of the existing assets with the value of the accrued liabilities. If there is an excess of assets over the liabilities then there is a surplus. If the converse applies there is a deficit.

Using the assumptions summarised in Appendix 2, the funding position is set out in the graph below. This shows how well funded the Fund was at the current and previous valuation dates.



There was a deficit of £129,000,000 in the Fund at the valuation date, corresponding to a funding level of 98%.

## Contribution rates

The total contribution rate payable by employers consists of two elements: the primary rate and the secondary rate.

## Primary rate

Using the assumptions summarised in Appendix 2, the resulting average primary rate across the whole Fund is set out in the table below after allowing for member contributions.

The primary rate for the whole Fund is the weighted average (by Pensionable Pay) of the individual employers' primary rates (after allowing for member contributions).

Primary rate	Valuation basis 31 March 2019 % of payroll p.a.	Previous valuation 31 March 2016 % of payroll p.a.
Average total future service rate	24.8%	21.3%
Less average member rate	-6.4%	-6.4%
<b>Fund primary rate</b>	<b>18.4%</b>	<b>14.9%</b>

Active members pay contributions to the Fund as a condition of membership in line with the rates required under the Regulations.

Please note that expenses are dealt with in the derivation of the discount rate and therefore we make no explicit allowance in the primary rate for expenses.

## Secondary rate

The secondary rate is an adjustment to the primary rate to arrive at the total rate each employer is required to pay (for example, to allow for deficit

recovery). Where there is a deficit, contributions should be set to restore the funding positions to 100% over an agreed "recovery period".

Please note that the recovery period for individual employers varies across the Fund but the administering authority will set out their approach in their FSS to setting recovery periods to address each employer's shortfalls. Where there is a surplus, in line with the Fund's FSS this may be reflected in contribution rates.

The primary and secondary rate of the individual employer contributions payable are set out in the Rates and Adjustments Certificate in Appendix 4. These will differ from the primary rate set out above as well as varying from each other as they are either based on the employer's own membership and experience or they are the employer's share of the contributions payable within a pool of employers.

The secondary contributions agreed with individual employers have been set at this valuation in order to restore the Fund to a funding position of 100% by 2033.

In Appendix 4 we also disclose the sum of the secondary rates for the whole Fund for each of the three years beginning 1 April 2020.

## Standardised basis

As part of our calculations we have considered the results on a standardised basis as set by the Scheme Advisory Board (SAB). We are required to provide the Scheme Advisory Board with the results for the Fund for comparison purposes.

The standardised basis is set by the Government Actuary's Department (GAD) with some of the assumptions used being set locally (such as mortality) and some are set at Scheme level (including all the financial assumptions). It is not used to set contributions as it does not reflect the Fund's investment strategy or the administering authority's attitude to risk; contributions are set using the funding basis.

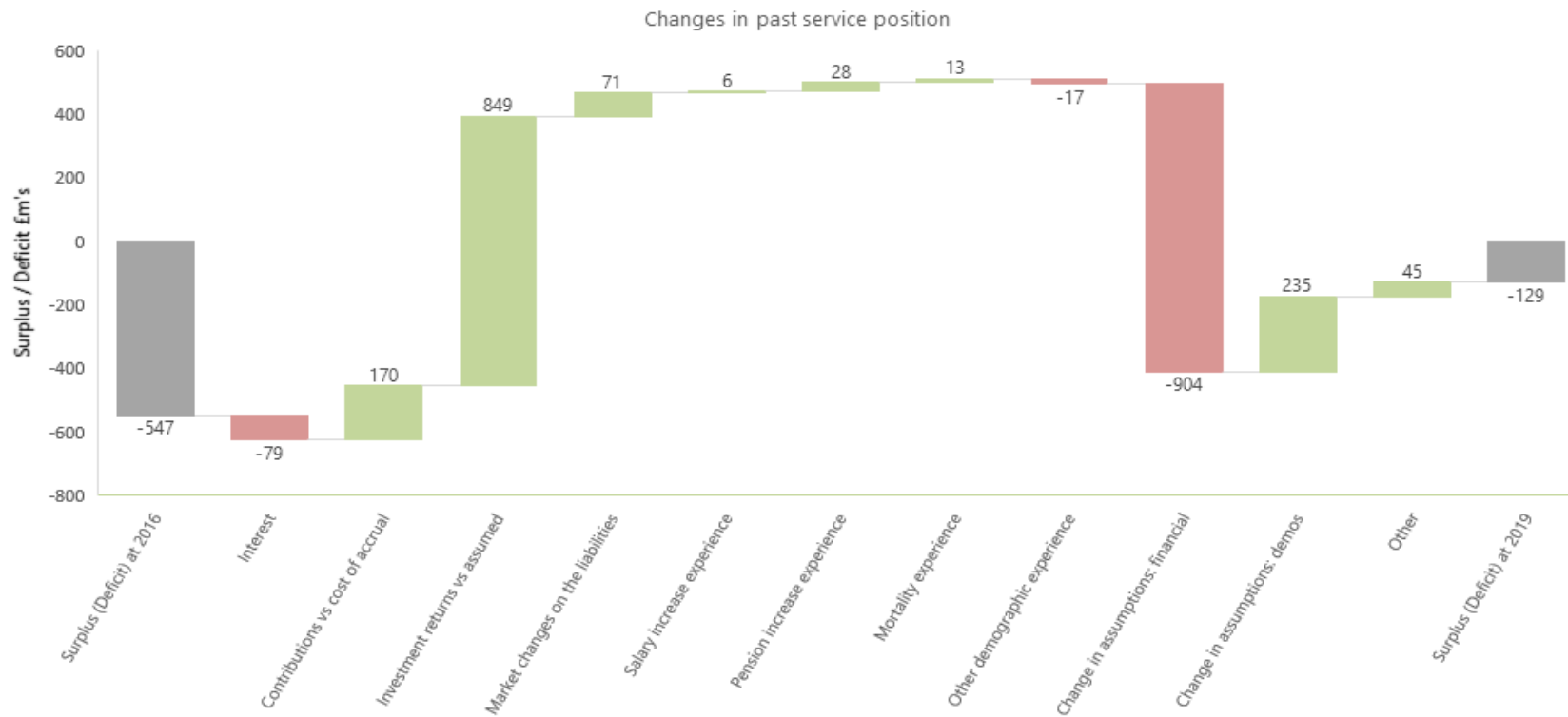
The results on the standardised basis as at 31 March 2019 are set out in the dashboard in Appendix 3. The dashboard has been introduced since the previous valuation to assist readers to compare LGPS valuation reports and the information will be used by GAD in their Section 13 review of the LGPS funds.



# Reconciliation to the previous valuation

## Funding position

The previous valuation revealed a deficit of £547,000,000. The key factors that have influenced the funding level of the Fund over the period are illustrated in the chart below.



## Experience

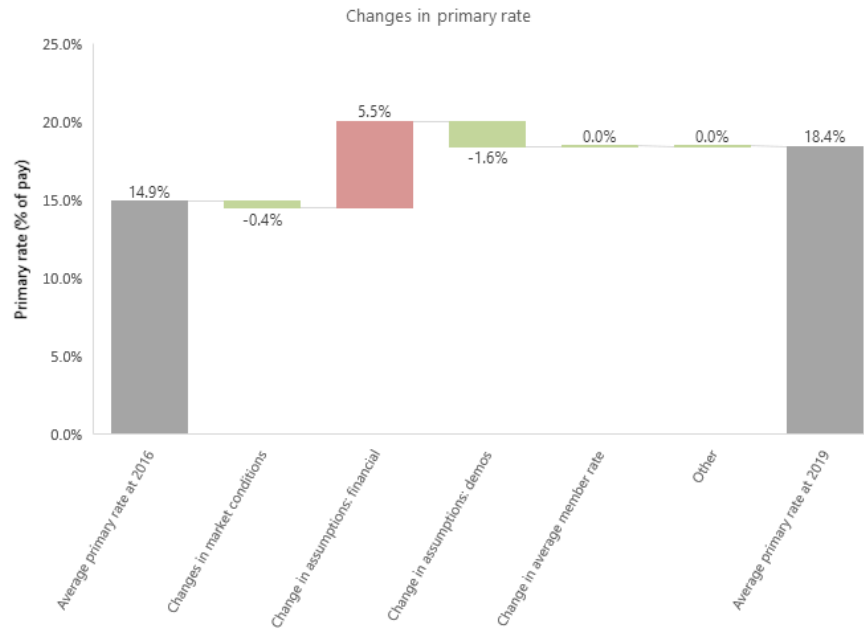
- Investment returns have been better than assumed since 2016 leading to a profit of £849m. The Fund has returned over 10.7% p.a. compared to the assumed return of 5.4% p.a. over the three year period. Please note that the assumed return is a long-term assumption.
- Contributions paid were slightly higher than the cost of benefits accrued as the employers made deficit contributions resulting in a profit of £170m.
- Salary increases were lower than assumed and along with pension increases being less than assumed, there was a resulting profit of £34m. The overall impact of other demographic experience was neutral.
- The "Other" item is mainly a result of changes in underlying data, particularly that of unprocessed leavers.

## Assumptions

- A review of the approach when setting the financial assumptions combined with the change in market conditions resulting in an increase in the liabilities of £904m.
- Updating the mortality assumptions to allow for a fall in future life expectancies resulting in a decrease in the liabilities of £235m.

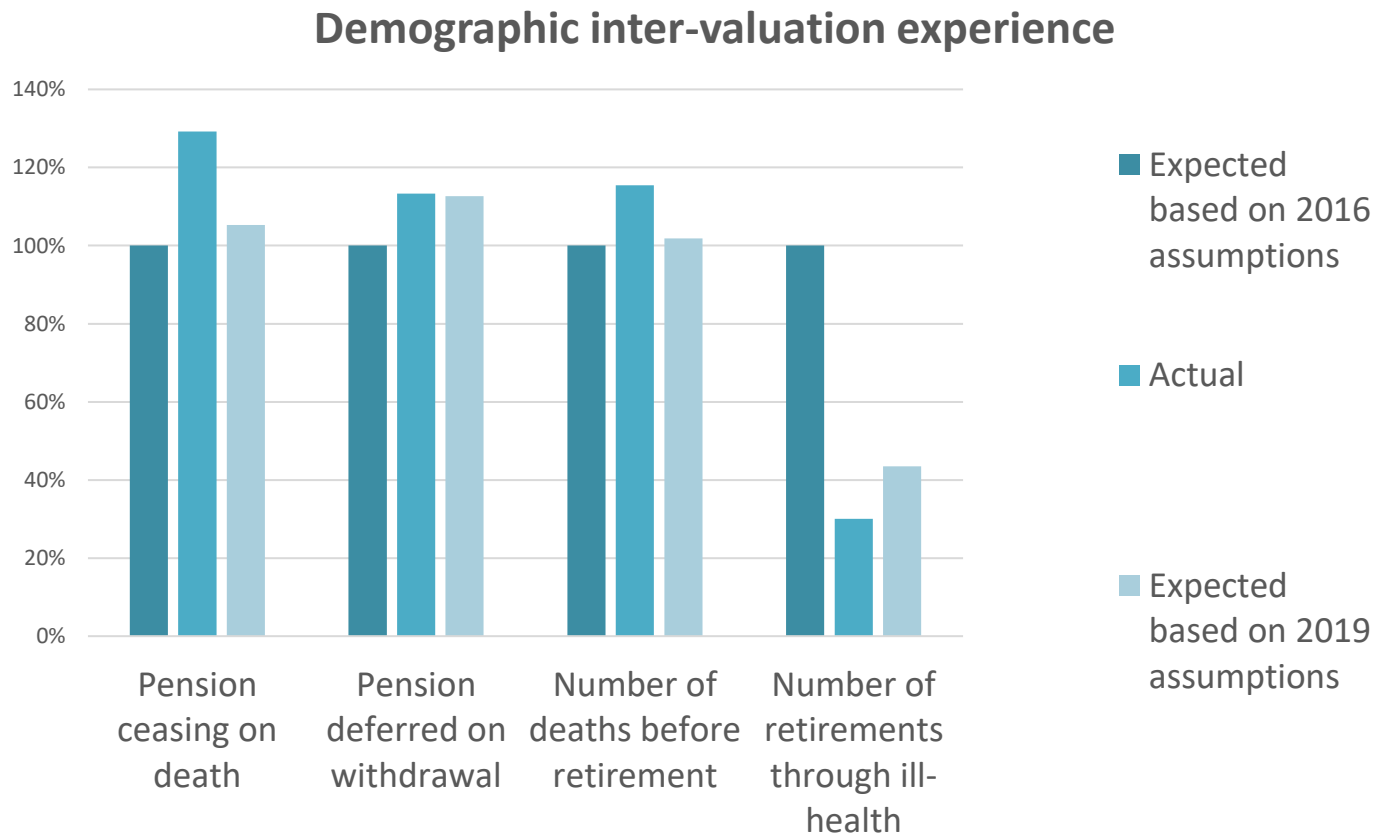
## Primary contribution rate

The previous valuation resulted in an average primary rate of 14.9% of Pensionable Pay. The reasons for the change in the cost of future benefit accrual are set out in the following reconciliation chart.



## Comparing experience with assumptions

A comparison of the actual demographic experience of members of the Fund over the intervaluation period, with that assumed by the assumptions adopted at the last valuation in 2016 is shown in the graph below. The graph also shows how the assumptions adopted for this valuation would have compared with those adopted at 2016.



## Sensitivities to the liabilities

The results set out in this report are based on a particular set of assumptions. The actual cost of providing the benefits will depend on the actual experience, which could be significantly better or worse than assumed. The sensitivity of the results to some of the key assumptions is set out in the table below.

The figures in the table are shown relative to the deficit of £129,000,000 and funding level of 98% on the agreed funding basis.

### Sensitivity analysis - Past service funding position

	Valuation basis	Decrease discount rate by 0.1% p.a.	Increase CPI inflation by 0.1%	Increase long-term rate of mortality improvement by 0.25%	Decrease initial addition to mortality improvement by 0.5%	Twice as many ill-health retirements
	£m	£m	£m	£m	£m	£m
Smoothed asset value	6,193	6,193	6,193	6,193	6,193	6,193
Total past service liabilities	6,322	6,427	6,340	6,366	6,255	6,345
<b>Surplus (Deficit)</b>	<b>-129</b>	<b>-234</b>	<b>-147</b>	<b>-173</b>	<b>-62</b>	<b>-152</b>
Funding level	98%	96%	98%	97%	99%	98%

## Sensitivities to the primary contribution rate

The calculated primary contribution rate required to fund benefits as they are earned from year to year will also be affected by the particular set of assumptions chosen. The sensitivity of the primary rate to changes in some key assumptions is shown below. Please note that the primary rate set out below does not include any adjustment via the secondary rate. The total contribution rate payable by employers will be a combination of the primary rate and a secondary rate adjustment, further details can be found in Appendix 4.

The figures in the table are shown relative to the primary rate of 18.4% of Pensionable Pay on the agreed funding basis.

### Sensitivity analysis - Primary rate

	Valuation basis	Decrease discount rate by 0.1% p.a.	Increase CPI inflation by 0.1%	Increase long-term rate of mortality improvement by 0.25%	Decrease initial addition to mortality improvement by 0.5%	Twice as many ill-health retirements
	% of pay	% of pay	% of pay	% of pay	% of pay	% of pay
Total future service rate	24.8%	25.5%	25.0%	25.1%	24.6%	25.5%
less employee contribution rate	-6.4%	-6.4%	-6.4%	-6.4%	-6.4%	-6.4%
<b>Total primary rate</b>	<b>18.4%</b>	<b>19.1%</b>	<b>18.6%</b>	<b>18.7%</b>	<b>18.2%</b>	<b>19.1%</b>

# Final comments

## Funding Strategy Statement (FSS)

The assumptions used for the valuation must be documented in a revised Funding Strategy Statement to be agreed between the Fund Actuary and the administering authority.

## Risks

There are many factors that affect the Fund's funding position and could lead to the Fund's funding objectives not being met within the timescales expected. Some of the key risks that could have a material impact on the Fund are:

- Employer covenant risk
- Investment risk
- Inflation risk
- Mortality risk
- Member options risk
- Regulatory risk

Sensitivity to some of these risks were set out in the sensitivities section of this report. Please note that this is not an exhaustive list. Further information on these risks and more can be found in our initial results report and will be set out in greater detail in the Funding Strategy Statement.

## Rates and Adjustments Certificate

The contributions payable in respect of benefit accrual and any deficit contributions under each employer's recovery period have been set out in Appendix 4 in the Rates and Adjustments Certificate in accordance with Regulation 62 of the Regulations and cover the period from 1 April 2020 to 31 March 2023. In this certificate no allowance will be made for additional costs arising which need to be met by additional contributions by the employer such as non-ill health early retirements.

The contributions in the Rates and Adjustments Certificate are set so that each employer's assets (including future contributions) are projected to be sufficient to cover the benefit payments for their members, on the assumptions set out in this report. Where there is currently a deficit for an individual employer, recovery of this deficit is targeted in line with the Fund's FSS and all employers are projected to be fully funded after a recovery period length of no more than 14 years.

This document has been agreed between the administering authority and the Fund Actuary. Contributions have been set which in our opinion meet the regulatory requirements and the funding objectives set out in the Fund's Funding Strategy Statement.

This report must be made available to members on request.

## Post valuation events

Since the valuation date there has been some very significant movements in investment markets and in particular over the three months to 31 March 2020, largely driven by the COVID-19 crisis. However, our funding model is designed to help withstand short-term volatility in markets as it is a longer term model and we also use smoothed assumptions over a six-month period with the ultimate aim of setting stable contributions for employers. Therefore, although the falls in equity and corporate bond markets have been significant, the ongoing funding position under our model will not have fallen to the same extent, as the model helps to mitigate some of the impact of extreme events.

Due to the timing of these movements in the valuation process, and to the anticipated effect on the ongoing funding position, please note that no adjustments have been made to the valuation results or to the employer contributions previously agreed. The results are based on the position as at 31 March 2019 and this information on “post valuation events” is provided for information only.

We will continue to monitor the Fund’s funding position and raise any individual employer cases with the Fund that we consider need any special attention. The impact of the COVID-19 crisis will be fully considered as part of the 2022 valuation when we revisit employer contributions.

The next formal valuation is due to be carried out as at 31 March 2022 however we would recommend that the financial position of the Fund is monitored regularly during the period leading up to the next formal valuation. We would be happy to give more detail about the ways that this can be achieved.



**Graeme Muir FFA  
Partner  
Barnett Waddingham LLP**



**Roisin McGuire FFA  
Associate  
Barnett Waddingham LLP**



# Appendices

## Appendix 1 Summary of membership data and benefits

### Membership data

The membership data has been provided to us by the administering authority on behalf of the Fund's administrators. We have relied on information supplied by the administering authority being accurate.

The membership data has been checked for reasonableness and we have compared the membership data with information in the Fund's accounts. The numbers in the tables below relate to the number of records and so will include members in receipt of, or potentially in receipt of, more than one benefit.

Any missing or inconsistent data has been estimated where necessary. Whilst this should not be seen as a full audit of the data, we are happy that the data is sufficiently accurate for the purposes of the valuation.

### Membership summary

A summary of the membership data used in the valuation is as follows. The membership data from the previous valuation is also shown for comparison. The 2019 average ages are weighted by liability calculated on the funding basis, while the 2016 average ages are unweighted.

#### Active members

	31 March 2019			31 March 2016		
	Number	Pensionable pay £ms	Average age	Number	Pensionable pay £ms	Average age
Males	10,174	250	52	10,793	240	44
Females	39,801	603	52	41,050	539	45
Total	49,975	853	52	51,843	779	45

#### Deferred members (including undecided)

	31 March 2019			31 March 2016		
	Number	Current Pension £ms	Average age	Number	Current Pension £ms	Average age
Males	15,210	27	51	13,303	23	44
Females	49,228	56	52	40,427	43	46
Total	64,438	83	52	53,730	66	46

#### Pensioner and dependant members

	31 March 2019			31 March 2016		
	Number	Current Pension £ms	Average age	Number	Current Pension £ms	Average age
Males	14,175	100	71	13,160	92	72
Females	27,597	98	69	24,087	82	71
Total	41,772	198	70	37,247	174	71

## Projected retirements

In the table below we have set out the number of members who are assumed to reach retirement age over the period from 1 April 2019 to 31 March 2023 as required under the Regulations.

Members may retire for a number of reasons including reaching normal retirement age, retiring through ill-health or redundancy. The amounts set out in the table below are the new retirement benefit amounts, as at the current valuation date that are assumed to come into payment in each of the intervaluation years.

Projected new benefits		
Year to	Number of members	Retirement benefits £m's
31/03/2020	2,584	26
31/03/2021	2,372	16
31/03/2022	2,754	21
31/03/2023	2,530	24

## Allowance for GMP equalisation

On 26 October 2018 the judgement was published for the Lloyds Banking Group Pensions Trustees Ltd vs Lloyds Bank Plc & Ors on how their Guaranteed Minimum Pensions (GMPs) should be equalised. However, HM Treasury (HMT) have confirmed that the GMP judgement “does not impact

on the current method used to achieve equalisation and indexation in public service pension schemes”, which is set out here:

[www.gov.uk/government/consultations/indexation-and-equalisation-of-gmp-in-public-service-pension-schemes/consultation-on-indexation-and-equalisation-of-gmp-in-public-service-pension-schemes](http://www.gov.uk/government/consultations/indexation-and-equalisation-of-gmp-in-public-service-pension-schemes/consultation-on-indexation-and-equalisation-of-gmp-in-public-service-pension-schemes)

On 22 January 2018, the Government published the outcome to its Indexation and equalisation of GMP in public service pension schemes consultation, concluding that the requirement for public service pension schemes to fully price protect the GMP element of individuals’ public service pension would be extended to those individuals reaching State Pension Age (SPA) before 6 April 2021. HMT published a Ministerial Direction on 4 December 2018 to implement this outcome, with effect from 6 April 2016.

Our assumption for the 2019 valuation is that funds pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increase and that funds will be required to pay the full indexation on GMPs for those attaining SPA after 6 April 2016. This effectively assumes that the Government extends their current policy indefinitely and we believe this is a sensible approach to making an interim allowance for GMP equalisation.

## Appendix 2 Summary of assumptions

A summary of the assumptions adopted for the valuation at 31 March 2019 is set out below. The assumptions used in the previous valuation are also given below for comparison.

### Summary of financial assumptions

Assumptions	Assumptions used for the 2019 valuation	Assumptions used for the 2016 valuation
Financial assumptions		
Market date	31 March 2019	31 March 2016
CPI inflation	2.6% p.a.	2.4% p.a.
Salary increases		
<i>Short-term</i>	n/a	CPI to 31 March 2020
<i>Long-term</i>	3.6% p.a.	3.9% p.a.
Discount rate	4.7% p.a.	5.4% p.a.
Pension increases on GMP	Funds will pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increases. For members that reach SPA after this date, we have assumed that Funds are required to pay the entire inflationary increases	

## Summary of demographic assumptions

Assumptions	Assumptions used for the 2019 valuation	Assumptions used for the 2016 valuation
Demographic assumptions		
Post-retirement mortality	Male / Female	Male / Female
<i>Member base tables</i>	S3PA	S2PA
<i>Member mortality multiplier</i>	110% / 115%	95%
<i>Dependant base tables</i>	S3DA	S2PMA / S2DFA
<i>Dependant mortality multiplier</i>	95%	115% / 110%
<i>Projection model</i>	CMI 2018	CMI 2015
<i>Long-term rate of improvement</i>	1.25% p.a.	1.5% p.a.
<i>Smoothing parameter</i>	7.5	n/a
<i>Initial addition to improvements</i>	0.5% p.a.	n/a
Retirement assumption	Weighted average of each tranche retirement age	
Pre-retirement decrements	GAD 2016 scheme valuation with no salary scale, 50% IH decrement	GAD 2013 scheme valuation
50:50 assumption	Member data	Member data
Commutation	50% of maximum	50% of maximum
% members with qualifying dependant	75% / 70%	75% / 70%
Age difference	Males are 3 years older	Males are 3 years older

## Demographic assumptions – sample rates

The following tables set out some sample rates of the demographic assumptions used in the calculations. These sample rates are based on those set by the Government Actuary's Department (GAD) based on analysis of the Local Government Pension Scheme (LGPS) in England and Wales.

### Allowance for ill-health early retirements

A small proportion of members are assumed to retire early due to ill health. In the table below we set out an extract of some sample rates from the GAD tables used:

Age	Males	Females
25	0.01%	0.00%
30	0.01%	0.01%
35	0.02%	0.01%
40	0.04%	0.03%
45	0.09%	0.06%
50	0.18%	0.13%
55	0.36%	0.28%
60	0.74%	0.62%
65	1.51%	1.34%

Please note the above rates are the raw decrements as set by GAD. Our assumption is that there will be 50% of the number of ill-health retirements assumed by GAD.

The proportion of ill-health early retirements falling into each tier category has been assumed to be as follows for both males and females:

Tier 1	Tier 2	Tier 3
75%	15%	10%

### Death before retirement

A small number of members are assumed to die before reaching retirement age. In the table below we set out an extract of some sample rates from the GAD tables used:

Age	Males	Females
25	0.02%	0.01%
30	0.03%	0.01%
35	0.05%	0.02%
40	0.06%	0.03%
45	0.09%	0.05%
50	0.13%	0.08%
55	0.21%	0.12%
60	0.32%	0.19%
65	0.50%	0.29%

Please note the above rates are the raw decrements as set by GAD. We have applied a 105% multiplier to the decrements assumed by GAD.

## Allowance for withdrawals

This assumption is regarding active members who leave service to move to deferred member status. Active members are assumed to leave service at the following sample rates:

Age	Males	Females
25	9.21%	10.17%
30	7.25%	8.07%
35	5.70%	6.40%
40	4.48%	5.07%
45	3.53%	4.03%
50	2.78%	3.19%
55	2.18%	2.53%
60	1.72%	2.01%
65	1.35%	1.59%

## Appendix 3 Dashboard

### Past service funding position - local funding basis

Funding level (assets/liabilities)	98%
Funding level (change since previous valuation)	+9%
Asset value used at the valuation	£6,193,000,000
Value of liabilities	£6,322,000,000
Surplus (deficit)	(£129,000,000)
Discount rate(s)	4.7% p.a.
Assumed pension increases (CPI)	2.6% p.a.
Method of derivation of discount rate, plus any changes since previous valuation	In line with page 10 of the Funding Strategy Statement
Assumed life expectancies at age 65:	
Average life expectancy for current pensioners - men currently age 65	21.7 years
Average life expectancy for current pensioners - women currently age 65	23.7 years
Average life expectancy for future pensioners - men currently age 45	23.1 years
Average life expectancy for future pensioners - women currently age 45	25.1 years



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Past service funding position - SAB basis (for comparison purposes only)

Market value of assets	£6,218,169,000
Value of liabilities	£5,791,000,000
Funding level on SAB basis (assets/liabilities)	107%
Funding level on SAB basis (change since last valuation)	+14%

## Contribution rates payable

Primary contribution rate	18.4% of pay		
Secondary contribution rate (cash amounts in each year in line with CIPFA guidance)			
	Secondary contribution rate 2020/21	£24,930,000	
	Secondary contribution rate 2021/22	£28,680,000	
	Secondary contribution rate 2022/23	£33,570,000	
Giving total expected contributions:			
	Total expected contributions 2020/21 (£ figure based on assumed payroll)	£177,507,000	Based on assumed payroll of £899,159,000
	Total expected contributions 2021/22 (£ figure based on assumed payroll)	£186,820,000	Based on assumed payroll of £931,940,000
	Total expected contributions 2022/23 (£ figure based on assumed payroll)	£197,476,000	Based on assumed payroll of £959,916,000
Average employee contribution rate (% of pay)	6.4% of pay		
Employee contribution rate (£ figure based on assumed payroll)	£57,546,000	Based on assumed payroll of	£899,159,000
Additional information			
Percentage of liabilities relating to employers with deficit recovery periods longer than 20 years	0%		
Percentage of total liabilities that are in respect of Tier 3 employers	10%		

## Appendix 4 Rates and Adjustments Certificate

### Regulatory background

In accordance with Regulation 62 of the Local Government Pension Scheme Regulations we have made an assessment of the contributions that should be paid into the Fund by participating employers for the period 1 April 2020 to 31 March 2023.

The method and assumptions used to calculate the contributions set out in the Rates and Adjustments Certificate are detailed in the Funding Strategy Statement and our report on the actuarial valuation dated 31 March 2020.

The primary rate of contribution as defined by Regulation 62(5) for each employer for the period 1 April 2020 to 31 March 2023 is set out in the table overleaf. The primary rate is the employer's contribution towards the cost of benefits accruing in each of the three years beginning 1 April 2020. In addition each employer pays a secondary contribution as required under Regulation 62(7) that when combined with the primary rate results in the minimum total contributions as set out below. This secondary rate is based on their particular circumstances and so individual adjustments are made for each employer.

### Secondary rate summary

The secondary rates across the entire Fund (as a percentage of projected Pensionable Pay and as a monetary amount) in each of the three years in the period 1 April 2020 to 31 March 2023 is set out in the table below.

Secondary contributions	2020/21	2021/22	2022/23
Total as a % of payroll	2.8%	3.1%	3.5%
Equivalent to total monetary amounts of	£24,930,000	£28,680,000	£33,570,000

The average percentage of Pensionable Pay shown is based on the deficit contributions on a whole Fund level, paid over a 14 year deficit recovery period. The total monetary amounts reflect the individual employers' deficit recovery plans.

## General notes

Employers may pay further amounts at any time and future periodic contributions, or the timing of contributions, may be adjusted on a basis approved by us as the Fund Actuary. The administering authority, with the advice from us as the Fund Actuary may allow some or all of these contributions to be treated as a prepayment and offset against future certified contributions.

The certified contributions include an allowance for expenses and the expected cost of lump sum death benefits but exclude early retirement strain and augmentation costs which are payable by participating employers in addition.

The monetary amounts are payable in 12 monthly instalments throughout the relevant year unless agreed by the administering authority and an individual employer.

Employer Code	Employer name	Primary rate  (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
<b>Kent County Council</b>								
1	(70000) Kent County Council	18.5%	2.6%	2.7%	2.8%	21.1%	21.2%	21.3%
<b>Other major scheduled bodies</b>								
16	(70001) Medway Council (including Medway Schools)	18.30%	-	-	-	18.30%	18.30%	18.30%
2	(70004) Ashford Borough Council	17.90%	£1,240k	£1,280k	£1,330k	17.9% plus £1,240k	17.9% plus £1,280k	17.9% plus £1,330k
3	(70005) Canterbury City Council	18.00%	£1,860k	£1,930k	£2,000k	18.0% plus £1,860k	18.0% plus £1,930k	18.0% plus £2,000k
4	(70007) Dartford Borough Council	19.60%	£1,360k	£1,410k	£1,460k	19.6% plus £1,360k	19.6% plus £1,410k	19.6% plus £1,460k
5	(70008) Dover District Council	18.80%	£1,760k	£1,820k	£1,890k	18.8% plus £1,760k	18.8% plus £1,820k	18.8% plus £1,890k
7	(70009) Gravesham Borough Council	19.00%	£900k	£930k	£960k	19.0% plus £900k	19.0% plus £930k	19.0% plus £960k

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
8	(70010) Maidstone Borough Council	17.60%	£1,090k	£1,130k	£1,170k	17.6% plus £1,090k	17.6% plus £1,130k	17.6% plus £1,170k
10	(70011) Sevenoaks District Council	18.70%	£1,310k	£1,360k	£1,410k	18.7% plus £1,310k	18.7% plus £1,360k	18.7% plus £1,410k
11	(70012) Folkestone & Hythe District Council	17.90%	£1,370k	£1,420k	£1,470k	17.9% plus £1,370k	17.9% plus £1,420k	17.9% plus £1,470k
12	(70013) Swale Borough Council	18.50%	£1,200k	£1,240k	£1,290k	18.5% plus £1,200k	18.5% plus £1,240k	18.5% plus £1,290k
13	(70014) Thanet District Council	19.00%	£2,020k	£2,100k	£2,170k	19.0% plus £2,020k	19.0% plus £2,100k	19.0% plus £2,170k
14	(70015) Tonbridge and Malling Borough Council	18.50%	£1,290k	£1,330k	£1,380k	18.5% plus £1,290k	18.5% plus £1,330k	18.5% plus £1,380k
15	(70016) Tunbridge Wells Borough Council	17.60%	£910k	£940k	£970k	17.6% plus £910k	17.6% plus £940k	17.6% plus £970k
899	(70210) Kent and Medway Fire and Rescue Authority	17.10%	-3.60%	-2.60%	-1.60%	13.50%	14.50%	15.50%
901	(70702) The Police and Crime Commissioner for Kent	16.60%	-3.40%	-3.40%	-3.40%	13.20%	13.20%	13.20%
<b>Colleges</b>								
205	(70201) Hadlow College	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
208	(70202) Hilderstone College	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
203	(70203) Mid-Kent College of Higher & Further Education	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
723	(70204) North Kent College	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
464	(70206) EKC Group	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
204	(70207) College of Guidance Studies	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
657	(70209) West Kent & Ashford College	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
<b>Academies</b>								
296	(70503) Marsh Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
397	(70511) Duke of York Military School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
403	(70512) John Wallis Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
402	(70515) Dover Christ Church Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
405	(70516) Knole Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
450	(70520) Chattenden Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
472	(70524) St James C of E Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
477	(70526) The Academy Of Woodlands	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
490	(70527) Saxon Way Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
491	(70528) Lordswood Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
489	(70529) Kingfisher Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
636	(70532) Delce Junior Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
662	(70539) Napier Community Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
348	(70602) Cliffe Woods Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
419	(70603) Walderslade Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
409	(71002) Highsted Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
410	(71004) The Canterbury Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
417	(71006) Dartford Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
312	(71007) Meopham Community Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
416	(71008) Sandwich Technology School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
413	(71009) Orchards Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
311	(71011) Highworth Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
316	(71012) Tonbridge Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
322	(71013) Herne Bay High School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
319	(71014) St Stephens Jnr School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
321	(71017) Weald of Kent Gram Sch Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
323	(71018) Amherst School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
326	(71019) Rainham School For Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
366	(71020) Horizons Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
335	(71021) Sir Roger Manwoods School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
332	(71022) Dane Court Grammar Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
333	(71023) King Ethelbert Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
324	(71024) Wrotham School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
327	(71025) Oakwood Park Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
345	(71029) The Towers School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
302	(71033) Folkestone School for Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
362	(71037) St Augustine Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
347	(71039) The Abbey School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
363	(71040) Hillview School for Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
344	(71041) Queen Elizabeth Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
421	(71045) Cranbrook School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
331	(71046) Hartsdown Technology College Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
422	(71059) Mayfield Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
360	(71063) Sheldwich Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
365	(71065) Brockhill Park School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
367	(71069) St Johns Church of England Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%



Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
346	(71070) Pluckley Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
371	(71071) Smarden Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
301	(71072) The Maplesden Noakes Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
373	(71073) Joydens Wood Jnr School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
372	(71074) Joydens Wood Infant School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
388	(71075) Chiddingstone Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
452	(71076) Salmestone Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
392	(71078) Wilmington Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
418	(71079) Graveney Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
427	(71080) Norton Knatchbull School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
420	(71083) Borden Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
424	(71084) Wentworth Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
425	(71091) Luddenham Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
426	(71092) Hampton Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
445	(71094) Grove Park Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
440	(71095) St James The Great Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
466	(71097) Dame Janet Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
469	(71098) Drapes Mills Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
451	(71099) The Harvey Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
447	(71201) Newlands Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
449	(71204) Northdown Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
471	(71206) Temple Grove Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
470	(71207) St Marys Church of England Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
475	(71208) Christ Church CEP Academy (Folkestone)	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
474	(71211) St Eanswythes CEP Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
468	(71212) St Laurence in Thanet Church of England Jnr Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
487	(71218) Christ Church Church of England Academy (Ramsgate)	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
614	(71234) Cliftonville Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
498	(71237) Trinity (Free) School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
611	(71241) Wye (Free) School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
497	(71242) The Wells Free School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
629	(71243) The Gateway Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
630	(71244) The Brent Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
667	(71245) Jubilee Primary (Free) School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
644	(71251) Timu Academy Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
317	(71015) Chatham House Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
615	(71258) Hadlow Rural Comm (Free) School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
622	(71262) The Skinners School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
694	(71307) Godinton Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
704	(74000) Medway Anglican Schools Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
351	(70606) Thomas Aveling Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
677	(70542) The Howard Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
341	(71048) Holcombe Grammar Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
676	(70541) Brompton Westbrook Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
621	(70531) Wayfield Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
734	(74008) Rivermead Inclusive Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
370	(71028) Rainham Mark Grammar Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
660	(70538) Inspire Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
772	(74011) Pilgrim Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
705	(70549) Argent Multi Academy Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
830	(74013) Rowans Pupil Referral Unit	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
833	(74014) Featherby Infants Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
383	(71049) Chatham Grammar Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
458	(70523) Elaine Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
637	(70535) Bradfields Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
695	(71264) Chilton Academy Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
616	(71247) Furley Park Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
368	(71068) St Georges Church of England School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
627	(71216) Temple Ewell Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
434	(71088) Whitecliffs Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
411	(71001) Fulston Manor School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
298	(70505) New Line Learning Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
359	(71032) Gravesend Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
483	(71214) St Gregory's Catholic Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
343	(71055) Sir J Williamson's Mathematical Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
721	(71311) The Lilac Sky School Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
386	(70509) Isle of Sheppey Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
314	(71005) The Hayesbrook School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
356	(71053) Milstead & Frinsted Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
329	(71027) Valley Park School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
385	(70508) The Skinners Kent Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
463	(71220) Kemsley Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
313	(71010) Westlands Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
455	(71202) Sturry Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
735	(75021) Cygnus Academies Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
328	(71026) Bennett Memorial Sch Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
467	(71034) Allington Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
751	(75025) Priory Fields Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
764	(75026) Oakfield Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
767	(75027) Halfway Houses Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
364	(71064) Homewood School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
294	(70504) Folkestone All Age Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
668	(71267) Knockhall Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
354	(71060) Barton Court Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
353	(71057) Wilmington Boys Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
819	(75033) The Oaks Infants Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
816	(75034) Dartford Grammar Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
295	(70502) Spires Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
853	(75036) Edenbridge Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
473	(71054) Warden House Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
854	(75038) Coppice Primary Partnership	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
71288	(71288) St Anslem'S Catholic Primary School (Dartford)	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
<b>Admission bodies</b>								
325	(70354) Mytime Active	20.20%	-	-	-	20.20%	20.20%	20.20%
330	(70355) Veolia ES (UK) Limited	23.60%	-2.30%	-2.30%	-2.30%	21.30%	21.30%	21.30%
352	(70356) Project Salus C.I.C.	21.50%	-7.80%	-7.80%	-7.80%	13.70%	13.70%	13.70%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
387	(70358) Apcoa Parking UK Ltd (2)	26.10%	-11.00%	-11.00%	-11.00%	15.10%	15.10%	15.10%
268	(70364) Shaw Healthcare (FM Services) Ltd	24.70%	-4.50%	-4.50%	-4.50%	20.20%	20.20%	20.20%
287	(70366) Vinci Construction UK Ltd	15.10%	-	-	-	15.10%	15.10%	15.10%
283	(70367) Fusion Lifestyle	20.10%	-4.20%	-4.20%	-4.20%	15.90%	15.90%	15.90%
286	(70368) Mitie PFI Ltd	21.10%	-2.40%	-2.40%	-2.40%	18.70%	18.70%	18.70%
307	(70373) Tascor Services Ltd	31.00%	-	-	-	31.00%	31.00%	31.00%
407	(70379) Kier Facilities Services Ltd	29.70%	-6.70%	-6.70%	-6.70%	23.00%	23.00%	23.00%
404	(70380) Sodexo Limited	24.30%	-2.10%	-2.10%	-2.10%	22.20%	22.20%	22.20%
380	(70384) Enterprise (AOL) Ltd	22.10%	-1.50%	-1.50%	-1.50%	20.60%	20.60%	20.60%
428	(70386) NSL Limited	23.90%	-4.40%	-1.90%	-	19.50%	22.00%	23.90%
431	70388 Capita Managed IT Solutions Ltd (re St Georges School)	29.40%	-2.80%	-2.80%	-2.80%	26.60%	26.60%	26.60%
480	(70394) Medway Community Healthcare (re Balfour Centre)	27.40%	-2.00%	-1.00%	-	25.40%	26.40%	27.40%
495	(70397) Biffa Municipal Ltd	24.90%	-1.90%	0.10%	2.10%	23.00%	25.00%	27.00%
478	(70398) Strode Park Foundation	26.30%	-1.80%	-1.80%	-1.80%	24.50%	24.50%	24.50%
488	(70802) Tonbridge & Malling Leisure Trust	18.40%	-2.80%	-1.40%	-	15.60%	17.00%	18.40%
659	(70806) Project Salus (2)	21.90%	£317	£328	£340	21.9% plus £317	21.9% plus £328	21.9% plus £340

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
654	(70807) Medway Community Healthcare (re Balfour Centre Drivers)	31.80%	-3.30%	-3.30%	-3.30%	28.50%	28.50%	28.50%
685	(70812) Rochester Care Home Ltd (2)	27.90%	-9.20%	-9.20%	-9.20%	18.70%	18.70%	18.70%
680	(70818) Amey Community Ltd	23.70%	-3.40%	-3.40%	-3.40%	-20.30%	-20.30%	-20.30%
679	(70819) Skanska Construction Ltd	23.60%	-2.50%	-1.20%	-	21.10%	22.40%	23.60%
760	(70829) Caterlink Ltd (Kent Schools)	23.60%	-4.50%	-2.30%	-	19.10%	21.30%	23.60%
850	(70823) Caterlink Ltd (Dover Grammar)	23.00%	1.60%	1.60%	1.60%	24.60%	24.60%	24.60%
729	(70825) Agilisys Ltd	19.80%	£34,728	£35,994	£37,306	19.8% plus £34,728	19.8% plus £35,994	19.8% plus £37,306
758	(70828) Churchill Contract Services Ltd (Skanska)	24.30%	-	1.60%	3.20%	24.30%	25.90%	27.50%
759	(70830) Principal Catering Consultants Limited (Kent Schools)	22.80%	-	-	-	22.80%	22.80%	22.80%
796	(70832) Kier Limited	32.40%	-4.00%	-1.60%	0.90%	28.40%	30.80%	33.30%
859	(70834) Solo Service Group Ltd	27.50%	-	2.50%	5.30%	27.50%	30.00%	32.80%
849	(70835) Pabulum Ltd	24.80%	-	-	-	24.80%	24.80%	24.80%
848	(70837) Civica Uk Ltd	22.00%	-2.00%	-1.00%	-	20.00%	21.00%	22.00%
851	(70839) Nourish Contract Catering Limited (Swale)	24.70%	2.30%	1.30%	0.30%	27.00%	26.00%	25.00%
868	(70840) Caterlink Ltd (Rivermead)	27.60%	-3.90%	-3.40%	-2.90%	23.70%	24.20%	24.70%
869	(70843) Kingdom Services Group Limited	26.90%	-	0.60%	1.20%	26.90%	27.50%	28.10%



Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
863	(70844) Nourish Contract Catering Limited (Stour)	17.80%	1.00%	1.00%	1.00%	18.80%	18.80%	18.80%
871	(70845) Compass Contract Services Limited (t/a Chartwells) (re KCSP Primary)	20.80%	-	2.00%	4.00%	20.80%	22.80%	24.80%
872	(70846) Compass Contract Services Limited (t/a Chartwells) (re KCSP Secondary)	21.80%	-	2.00%	4.00%	21.80%	23.80%	25.80%
879	(70848) Monitor Services Ltd	17.60%	0.20%	0.20%	0.20%	17.80%	17.80%	17.80%
390	(70376) Orchard Theatre Dartford Ltd	19.50%	-3.60%	-3.60%	-3.60%	15.90%	15.90%	15.90%
485	(70801) Medway Norse Ltd	23.20%	-2.20%	-1.10%	-	21.00%	22.10%	23.20%
698	(70805) Westgate Community Trust Ltd	20.90%	-2.90%	-1.40%	-	18.00%	19.50%	20.90%
866	(70842) The Marlowe Trust	20.40%	-	-	-	20.40%	20.40%	20.40%
873	(70850) Deepbeat Entertainment Ltd (Medway)	15.60%	-	-	-	15.60%	15.60%	15.60%
870	(70847) Sodexo Ltd	22.60%	-	-	-	22.60%	22.60%	22.60%
876	(70851) Deepbeat Entertainment Ltd (Strood)	18.30%	-	-	-	18.30%	18.30%	18.30%
<b>Scheduled bodies</b>								
378	(70701) Commercial Services Kent Ltd	21.20%	-	-	-	21.20%	21.20%	21.20%
748	(70707) Gen2 Property Ltd	21.00%	0.40%	0.40%	0.40%	21.40%	21.40%	21.40%
815	(70724) Invicta Law Limited	20.40%	-	-	-	20.40%	20.40%	20.40%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
862	(70726) EDSECo Ltd (t/a The Education People)	22.60%	-	-	-	22.60%	22.60%	22.60%
858	(70728) Cantium Business Solutions Ltd	19.90%	-	-	-	19.90%	19.90%	19.90%
72	(70227) Kent and Essex Sea Fisheries	16.10%	6.90%	6.90%	6.90%	23.00%	23.00%	23.00%
42	(70231) Lower Medway IDB	20.60%	16.90%	17.40%	17.90%	37.50%	38.00%	38.50%
41	(70232) Upper Medway IDB	17.50%	14.60%	14.60%	14.60%	32.10%	32.10%	32.10%
93	(70234) River Stour IDB	17.90%	3.10%	3.10%	3.10%	21.00%	21.00%	21.00%
27	(70235) Romney Marsh Levels IDB	19.80%	£3,711	£3,846	£3,986	19.8% plus £3,711	19.8% plus £3,846	19.8% plus £3,986
340	(70239) East Kent Housing (Arms Length Management Association)	20.50%	-2.50%	-1.30%	-	18.00%	19.20%	20.50%
334	(70240) East Kent Services (Thanet)	17.10%	-2.20%	-1.10%	-	14.90%	16.00%	17.10%
719	(70706) Ebbsfleet Development Corporation	19.10%	-2.00%	-1.00%	-	17.10%	18.10%	19.10%
747	(70708) Medway Commercial Group Limited	17.20%	-	2.60%	5.30%	17.20%	19.80%	22.50%
<b>Town councils</b>								
220	(70230) Margate Charter Trustees	29.80%	-0.80%	-0.40%	-	29.00%	29.40%	29.80%
277	(70221) Folkestone Town Council	18.60%	-1.20%	-0.60%	-	17.40%	18.00%	18.60%
235	(70233) Ramsgate Town Council	20.30%	-	-	-	20.30%	20.30%	20.30%
232	(70256) Dover Town Council	17.60%	3.50%	3.50%	3.50%	21.10%	21.10%	21.10%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
62	(70259) Edenbridge Town Council	23.80%	-1.60%	-0.80%	-	22.20%	23.00%	23.80%
31	(70260) Faversham Town Council	20.00%	0.40%	0.40%	0.40%	20.40%	20.40%	20.40%
92	(70264) Hythe Town Council	26.80%	-3.20%	-1.60%	-	23.60%	25.20%	26.80%
99	(70268) Sandwich Town Council	18.80%	1.50%	1.50%	1.50%	20.30%	20.30%	20.30%
50	(70270) Sevenoaks Town Council	19.00%	£77k	£80k	£83k	19.0% plus £77k	19.0% plus £80k	19.0% plus £83k
225	(70271) Snodland Town Council	21.80%	-1.20%	-0.60%	-	20.60%	21.20%	21.80%
57	(70272) Southborough Town Council	23.20%	3.90%	2.90%	1.90%	27.10%	26.10%	25.10%
71	(70275) Swanley Town Council	20.50%	-2.60%	-1.40%	-	17.90%	19.10%	20.50%
86	(70277) Tenterden Town Council	23.90%	-4.00%	-2.00%	-	19.90%	21.90%	23.90%
96	(70278) Westerham Town Council	23.70%	-2.20%	-1.10%	-	21.50%	22.60%	23.70%
253	(70284) Deal Town Council	21.90%	-4.20%	-2.10%	-	17.70%	19.80%	21.90%
289	(70296) Hawkinge Town Council	19.90%	6.10%	6.70%	7.40%	26.00%	26.60%	27.30%
754	(70714) New Romney Town Council	23.30%	1.00%	1.00%	1.00%	24.30%	24.30%	24.30%
776	(70720) Lydd Town Council	28.20%	1.00%	1.00%	1.00%	29.20%	29.20%	29.20%
857	(70727) Westgate On Sea Town Council	24.50%	1.00%	2.50%	4.00%	25.50%	27.00%	28.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
<b>Parish councils</b>								
338	(70247) Downswood Parish Council	27.90%	1.90%	1.90%	1.90%	29.80%	29.80%	29.80%
337	(70248) Otham Parish Council	27.90%	-	-	-	27.90%	27.90%	27.90%
218	(70251) Borough Green Parish Council	25.30%	-	-	-	25.30%	25.30%	25.30%
234	(70253) Cranbrook Parish Council	26.40%	-	-	-	26.40%	26.40%	26.40%
34	(70254) Darenth Parish Council	29.10%	6.40%	6.40%	6.40%	35.50%	35.50%	35.50%
100	(70255) Ditton Parish Council	23.60%	-	-	-	23.60%	23.60%	23.60%
236	(70261) Hartley Parish Council	20.70%	-	-	-	20.70%	20.70%	20.70%
248	(70262) Herne and Broomfield Parish Council	30.00%	-	-	-	30.00%	30.00%	30.00%
210	(70267) Otford Parish Council	26.80%	0.10%	0.10%	0.10%	26.90%	26.90%	26.90%
237	(70269) Seal Parish Council	36.10%	-	-	-	36.10%	36.10%	36.10%
49	(70274) Stone Parish Council	12.30%	7.50%	6.50%	5.50%	19.80%	18.80%	17.80%
85	(70276) Swanscombe Parish Council	20.20%	-	-	-	20.20%	20.20%	20.20%
252	(70282) Ash Parish Council	23.80%	-	-	-	23.80%	23.80%	23.80%
254	(70285) Chestfield Parish Council	21.90%	-	-	-	21.90%	21.90%	21.90%
255	(70286) Leigh Parish Council	21.90%	9.20%	9.20%	9.20%	31.10%	31.10%	31.10%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
257	(70288) Farningham Parish Council	36.80%	-	-	-	36.80%	36.80%	36.80%
275	(70290) Woodnesborough Parish Council	24.30%	-	-	-	24.30%	24.30%	24.30%
270	(70291) Eastry Parish Council	24.30%	-	-	-	24.30%	24.30%	24.30%
276	(70292) Great Mongham Parish Council	24.30%	-	-	-	24.30%	24.30%	24.30%
278	(70293) Pembury Parish Council	19.90%	-2.20%	-1.10%	0.00%	17.70%	18.80%	19.90%
280	(70294) West Kingsdown Parish Council	21.50%	-	-	-	21.50%	21.50%	21.50%
288	(70295) Minster On Sea Parish Council	23.60%	-	-	-	23.60%	23.60%	23.60%
300	(70297) Eythorne Parish Council	17.90%	-	-	-	17.90%	17.90%	17.90%
303	(70298) Eynsford Parish Council	16.70%	1.10%	1.10%	1.10%	17.80%	17.80%	17.80%
393	(70299) Kings Hill Parish Council	15.50%	-0.60%	-0.30%	-	14.90%	15.20%	15.50%
479	(70703) Higham Parish Council	29.50%	-	-	-	29.50%	29.50%	29.50%
749	(70709) Chiddingstone Parish Council	22.70%	2.00%	2.00%	2.00%	24.70%	24.70%	24.70%
198	(70711) Wrotham Parish Council	27.40%	1.60%	1.60%	1.60%	29.00%	29.00%	29.00%
743	(70712) Great Chart & Singleton Parish Council	14.80%	-	-	-	14.80%	14.80%	14.80%
756	(70715) Swingfield Parish Council	24.40%	1.50%	1.50%	1.50%	25.90%	25.90%	25.90%
766	(70716) Meopham Parish Council	23.00%	-3.50%	-2.00%	-	19.50%	21.00%	23.00%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
770	(70717) Harrietsham Parish Council	19.80%	0.40%	0.40%	0.40%	20.20%	20.20%	20.20%
769	(70718) Smeeth Parish Council	25.80%	0.90%	0.90%	0.90%	26.70%	26.70%	26.70%
768	(70719) Westbere Parish Council	23.30%	0.60%	0.60%	0.60%	23.90%	23.90%	23.90%
775	(70721) Platt Parish Council	24.50%	0.40%	0.40%	0.40%	24.90%	24.90%	24.90%
774	(70722) Walmer Parish Council	19.10%	0.20%	0.20%	0.20%	19.30%	19.30%	19.30%
813	(70723) Barham Parish Council	23.30%	-	-	-	23.30%	23.30%	23.30%
835	(70725) Hever Parish Council	18.30%	0.50%	0.50%	0.50%	18.80%	18.80%	18.80%
<b>Community admission bodies</b>								
249	(70300) Active Life Ltd	23.00%	-3.00%	-1.50%	-	20.00%	21.50%	23.00%
70	(70303) Caldecott Community	19.00%	-	-	-	19.00%	19.00%	19.00%
273	(70306) Canterbury Christchurch University	17.30%	0.20%	0.20%	0.20%	17.50%	17.50%	17.50%
239	(70310) Gravesham Community Leisure	23.60%	-2.80%	-1.40%	-	20.80%	22.20%	23.60%
655	(70313) Pathways to Independence Ltd	26.10%	£4,210	£4,364	£4,523	26.1% plus £4,210	26.1% plus £4,364	26.1% plus £4,523
267	(70315) Invicta Telecare Limited	20.00%	-2.00%	-1.00%	-	18.00%	19.00%	20.00%
88	(70318) Kent College Canterbury	29.90%	-2.60%	-1.30%	-	27.30%	28.60%	29.90%
389	(70320) Avante Care & Support Ltd	25.60%	20.90%	20.90%	20.90%	46.50%	46.50%	46.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
109	(70325) MHS Homes Ltd	19.90%	5.80%	5.80%	5.80%	25.70%	25.70%	25.70%
59	(70329) Rochester Bridge Trust	16.90%	-2.10%	-1.10%	-	14.80%	15.80%	16.90%
94	(70330) Southern and Southern East England Tourist Board	29.90%	0.40%	0.40%	0.40%	30.30%	30.30%	30.30%
39	(70331) Sevenoaks School	39.30%	-	-	-	39.30%	39.30%	39.30%
395	(70334) Optivo	23.40%	-	-	-	23.40%	23.40%	23.40%
297	(70336) Orbit South Housing Association	20.40%	6.90%	6.90%	6.90%	27.30%	27.30%	27.30%
238	(70338) Your Leisure Kent Ltd	20.80%	3.10%	3.10%	3.10%	23.90%	23.90%	23.90%
842	(70339) Clarion Housing Association Limited	19.60%	-	-	-	19.60%	19.60%	19.60%
246	(70340) Town & Country Housing Group	19.90%	£60,000	£62,000	£64,000	19.9% plus £60,000	19.9% plus £62,000	19.9% plus £64,000
110	(70341) West Kent Housing Association Limited	21.30%	6.00%	6.00%	6.00%	27.30%	27.30%	27.30%
260	(70345) Sevenoaks Leisure Ltd	17.00%	-	-	-	17.00%	17.00%	17.00%
261	(70346) Golding Homes Limited	23.80%	-4.90%	-2.40%	-	18.90%	21.40%	23.80%
293	(70348) Ashford Leisure Trust	23.00%	-3.00%	-1.50%	-	20.00%	21.50%	23.00%
<b>Payment plans</b>								
132	(70252) Broadstairs and St Peters Town Council	-	£9,000	£9,000	-	£9,000	£9,000	-
91	(70319) Kent College Pembury	-	-	-	-	-	-	-

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
89	(70321) Kent Music School	-	£11,000	£11,000	£11,000	£11,000	£11,000	£11,000

## Post valuation employers

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary plus secondary rate		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
885	(75039) The Downs C of E Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
887	(75004) All Souls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
861	(75010) Paddock Wood Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
882	(75039) Deal Parochial Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
881	(75039) Hornbeam Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
846	(75040) Cage Green Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
883	(75039) Northbourne Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%



Employer Code	Employer name	Primary rate  (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary plus secondary rate		
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
884	(75039) Sandown Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
860	(75010) Horsmonden Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
888	(74007) Wainscott Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
890	(75029) Turner Free School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
878	(70849) Compass Contract Services Limited (t/a Chartwells) (re Fortis Trust/Bradfields Academy)	31.2%	-	-	-	31.2%	31.2%	31.2%
904	(70852) The Contract Dining Company (Barnsole)	20.90%	-	-	-	20.90%	20.90%	20.90%
905	(70856) Alliance in Partnership Ltd	17.00%	-	-	-	17.00%	17.00%	17.00%

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**Sevenoaks Town Council**  
**Finance & General Purposes Committee – 13th September 2021**

**Grant Budget Update and Grant Applications from Local Community Groups**

**1. Budget – Grants to Local Voluntary Organisation 2021/22**

The budget for grants to local voluntary organisations for 2021/22, and the balance to date is as follows:

Budget	2021/22	
	2021/22	Balance
	Budget	July 2021
	£	£
Grant Subsidies Sevenoaks Community Centre	255	255
Grant Subsidies Chamber *	1,020	1020
Local Organisations F & GP & Youth Support Services <i>Of which Play Days £2,000</i>	12,830	12,830
Sevenoaks Summer Festival	5,100	5,100
Community Resilience Fund *	2,724	724
Twinning Support	1,020	1,020
Youth Outreach	3,887	3,887
Youth Council Support	510	510
Stag	27,540	540
Community Rail Partnership	3,060	60
<b>Total</b>	57,946	25,946

*\* See separate report at Agenda Item 6.2*

**2. Application being considered by Youth Services Committee**

The following grant application is being considered at the meeting of the Youth Services Committee on 8<sup>th</sup> September 2021: the outcome will be reported at the meeting of this Committee.

**Sevenoaks Town Council**  
**Finance & General Purposes Committee – 13th September 2021**

Grant Ref No	Organisation Name & Charity Reg No If Applicable	Purpose of award	Previous history	2020/21	Current Grant Application
6	Sevenoaks Three Arts Festival	First prize offered in the Young Musician of the Year Competition 2022	2007 to 2019 (Autumn) £500/£600 per year for prize for Young Musician of the Year  2007 to 2020 (Spring) £600 per year for hire of piano and performance space	Grant of £600 awarded 09.09.2020: returned as event cancelled  01.03.21 £600 for admin costs, insurance, website etc for video only performing Arts Festival	£1,000
<b>Total grant funding requested</b>					<b>£1,000</b>

**3. Applications for Consideration**

This Committee is requested to consider the following Grant Applications received (application forms in separate pack):

Grant Ref No	Organisation Name & Charity Reg No If Applicable	Purpose of award	Previous grant history	Grants 2020/21	Current Grant Application
3	Sevenoaks Literary Festival 2021	To ameliorate potential losses if the plans for a return to a physical festival are disrupted or cannot go ahead.	£250 - 2017 £350 – 2018 £350 – 2019 £350 – 2020 – rolled forward to 2021		£1,500
64	Citizens Advice in North & West Kent	To train and support a team of 3 volunteers in Sevenoaks Town Advice Centre to support vulnerable clients to complete official forms. Additional costs of supervisor and benefits specialist trainer.	Various from 2005 onwards, including £500- 2019 £500 - 2020	£611 – 2020 - CRF	£500

**Sevenoaks Town Council**  
**Finance & General Purposes Committee – 13th September 2021**

Grant Ref No	Organisation Name & Charity Reg No If Applicable	Purpose of award	Previous grant history	Grants 2020/21	Current Grant Application
45	Hi Kent	To run free hearing aid users support clinics in Sevenoaks for another year.	£1000- 2016 £500 - 2017 £1000 - 2019	n/a	£1,000
11	Sevenoaks Counselling	To supplement the Bursary Fund which assists clients who cannot afford the recommended contribution.	Funding since 2008, between £1,000 and £2,000, including £1,500 – 2018 £1,500 – 2019	£1,500 - 2020	£1,500
68	Baby Umbrella	To continue services provided in Sevenoaks at Otford Village Hall. To pay for 12 weeks of rent and fees for breastfeeding counsellor.	None – new applicant	n/a	£1,200
57	PS Breastfeeding CIC	To purchase more breastmilk collections kits (single user item) for use with breast pumps that are loaned out, and to create new promotional materials to share new service venues.	£1401 - 16.09.19  £780 – CRF 03.20	£1000	£450
12	South East Open Studios	To create new promotional materials specific to Sevenoaks Town and surrounding area (in 25 <sup>th</sup> anniversary year)	£250 per year 2013 to 2016, £200 in 2017	n/a	£2,360
10	Stag Community Arts Centre	Following success of post-pandemic Summer Arts Festival, to repeat and extend that success into 2022, bringing more life back into Sevenoaks Town.	£500 – 2019 Annual operating grant from STC Survival grant in 2020 -£125k	Survival grant in 2020 -£125k	£5,000
<b>Total grant funding requested</b>					<b>£13,510</b>

**RECOMMENDATION**

The Committee is asked to consider the grant applications detailed above.

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# Local service delivery and place-shaping: A framework to support parish and town councils



This document presents a framework for principal councils looking to support parish and town (local) councils to play an increased role in local service delivery and place-shaping. While it is aimed at principal councils, the research has also been steered by interviews and discussion with representatives of the local council sector.

[Devolution](#)

11 Aug 2021

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## Executive summary

Town and parish (local) councils can be an integral part of vibrant communities, along with voluntary and other community sector organisations. However, harnessing this potential is difficult. Town and parish councils have a wide range of powers, but limited duties. They also vary greatly. Size, capacity and appetite are different from local council to local council. Many parishes are small, with a part-time clerk and have little in common with the largest and most active town councils. This means that the roles they undertake reflect their local appetite and capacity. Even in neighbouring parishes, individual councils may choose very different roles.

Principal councils (district, county, unitary etc) also vary in their approach to working with parish and town councils. Some have been very proactive in working with the local council sector to build ambitious programmes of delegation and devolution. Others have less enthusiasm, sometimes shaped by examples of negotiations that have failed, or by concerns about capacity.

At their best, and whatever the scale of their activity, town and parish councils bring:

- a close knowledge of the needs of their communities, with ability to tailor activity accordingly
- an ability to mobilise their communities, coordinating and harnessing individuals and groups to address local priorities
- action that is backed by an ability to raise money locally through a precept.

A key finding of this work is that successful deeper engagement of town and parish councils cannot be imposed by a principal council

**Local action must involve leadership from both principal and local councils and will evolve through experience.**

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This document sets out a framework to guide principal councils who are interested in supporting parish and town councils to play an increased role in local service delivery and place-shaping. It focuses on three areas:

- Building trust - the underlying principles, shared commitments and ongoing dialogue. The key components are:
  - a clear statement of intent, ideally co-produced with the town and parish councils in the area, about the purpose, scope and mechanisms for delegation or devolution to the ultra-local level

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- scoping and listening, to build an understanding of the town and parish councils in the area
  - providing clear information and technical detail about current services or assets as part of a negotiation
  - provision of material support, or funding, to ensure sustainability.
- An implementation toolkit – practical approaches and material for how devolution/responsibility shifts will be achieved. This includes:
    - a clear process to manage expectations and set a road-map
    - clarity about legal or contractual mechanisms for delegation or devolution arrangements
    - forms and criteria to ensure transparency
    - capacity building – a set of considerations to help local councils build their capacity for success.
  - Other enabling factors for supporting a context of partnership. These cover:
    - collaboration between counties, districts and town and parish councils in “three tier” areas
    - the concept of parish clusters.

This framework has been built from insights from members and practitioners in both the principal and local council sectors and is supported by a selection of case studies to illustrate how it can be applied in practice.

However, the framework must be applied with realism. The diversity of aspiration among both principal and town and parish councils means that it is not realistic to expect a ‘big bang’ of empowerment. A consistent theme of the research undertaken for this project is that success rely on dialogue; patient building on achievements and learning from experience; and careful balancing of policy and softer political and personal relationships. Local action must involve leadership from both principal and local councils and will evolve through experience.

## Introduction

This document presents a framework for principal councils looking to support parish and town (local) councils to play an increased role in local service delivery and place-shaping. While it is aimed at principal councils, the research has also been steered by interviews and discussion with representatives of the local council sector.

Shared Intelligence was commissioned to create this framework by the Local Government Association’s (LGA) People and Places Board which represents non-metropolitan areas in England. As a result, the research for this framework has focused specifically on the non-metropolitan experience. Many of the concepts in the framework should nevertheless be relevant to urban councils which have town or parish councils in their areas.

The document includes some reflections about factors that may need to change in national policy to make this framework successful.

## Why the focus on town and parish councils?

The potential of parish and town councils to contribute to vibrant and successful local and community governance has grown noticeably in the last decade. The Localism Act 2011, which created a power of general competence for parish and town councils that meet set criteria is one important factor in that. It also created the concept of neighbourhood planning and rights for communities to bid to take on responsibility for assets and services from principal local authorities. **Over 270 new parish or town councils have been created in the last 15 years** [<https://www.nalc.gov.uk/our-work/create-a-council>]. A further indicator of increased activity is the growth in parish precepts which have risen by more than 50 per cent among English parishes from 2014/15 to 2020/21, an increase of £207 million. The creation of some large unitary councils has also been a factor in promoting creative thinking about their role, but activity has not been confined to single tier areas.

Over the last decade, and as part of their approach to delivering with reducing resources, many principal councils have sought to delegate or devolve assets and services to town and parish councils. Cost saving will remain an important context factor for principal councils, but, as this work reflects, it is also an increasing motivation for redesigning local delivery of services in a way that empowers town or parish councils and ensures residents receive efficient and effective services. At its best, this is highly empowering, enabling communities to exercise fine control of factors that affect the wellbeing and appearance of their places.

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## harnessing local action

The COVID-19 pandemic has further shown the importance of communities for harnessing local action and there are many examples from right across the country where parish and town councils have been prime movers in this work, acting with other community and voluntary sector organisations. This sits alongside work to maintain the very local infrastructure that sustains people in their communities, such as green space and local libraries.

It is also clear that existing systemic challenges, such as promoting inclusive growth or tackling social isolation have been made more acute by the pandemic. With deepening financial strains, harnessing continuing community action, as part of sustainable service design, will need to be part of the local recovery response.

This all fits into a context where, in summer 2020, ministers had set out that levelling up and economic recovery would involve strengthening of local institutions, including town and parish councils. After several more months of the pandemic, and two further national lockdowns, ministers' priorities will be with promoting economic recovery. However, the factors that were linked to the parish and town council empowerment statements are likely to remain part of the response, particularly encouraging local action without increasing costs to the taxpayer.

### The role of town and parish councils today

A major difficulty in devising a framework for principal councils to work with town and parish councils is defining what they do. They have discretionary legal powers and rights to take action. This means that some of the most active town and parish councils have taken on wide ranging responsibilities from town centre management to running leisure centres and are proactive with social impact initiatives. Others are much more limited and focus on a range of very local amenities, such as litter bins, public seats, their duty to provide allotments, and representing the views of their communities, especially in the planning process.

The National Association of Local Council's (NALC) Devo+ report (2017) cites a Local Government Chronicle 2016 survey about what town and parish councils provide, would like to provide and have the capacity to provide. This establishes that the most widespread functions concern the provision of recreation, public seats, litter bins, small community grants, bus shelters and allotments. The survey also highlighted a list of services that many would aspire to deliver. The top five were listed as: activities for older people; economic growth and business support; highways; traffic calming measures; and youth services and activities. This aspirational list points to an increasing interest in place-shaping and using the local delivery roles that they have to influence outcomes for their communities.

Place-shaping is also a consistent theme of the engagement we have undertaken with the town and parish council sector. It can apply at different scales:

- In Saxilby with Ingleby in Lincolnshire, the parish council receives some support from the district council for emptying bins and litter picking; and from the county council for amenity grass cutting. The parish team is able to be more responsive and can remove fly-tipping quickly. The amenity grass cutting means the parish can ensure consistency in cutting and timing with the work it undertakes through its own grounds team to cut other grass areas around the village, helping it to meet its vision of being 'an area that is attractive for people to live, work, and visit.' The county council also provides some funding for the parish council to operate a community library.
- Dunstable Town Council runs several services under contract from Central Bedfordshire Council, including a community football centre, numerous amenity and high profile town centre bedding areas, as well as older people focused community services. This enables a tight focus on the needs of the town. It has developed several income generating activities and a third of its operations are supported through non precept sources.
- In Audlem in Cheshire East, the parish council has supported a local charity, Audlem and District Community Action, which was set up ten years ago to provide locally based welfare support to vulnerable and socially isolated adults. This promotes social inclusion, community participation and independence; and part of its work is to support carers with respite and mutual assistance. Its role increased during the COVID-19 lockdowns and it now works with five parishes as well as other local public services. The parish involvement helps to provide governance and practical grant application support and roots its work firmly in the community.
- The Hertfordshire Association of Parish and Town Councils is working on the role for parish councils in assisting with shaping and driving the very local offer from cross-agency wellbeing teams that can promote prevention.

There are various documents which capture the role of local councils. These include:

- The National Improvement Strategy for Parish and Town Councils identified five themes of parish and town council activity, and recognises that individual councils may choose to fulfil one or all of these roles:

- service deliverer – using their range of discretionary powers in areas from local transport to local economy
- culture creator – creating opportunities for local people to come together and participate in cultural, community-focused, and recreational activities
- place shaper – whether through neighbourhood planning or in maintaining local land and property
- builder of community resilience – for example by facilitating community participation in action on local issues
- community leadership – exploiting their representative mandate.
- Documents from county associations that draw a distinction between roles that are delivered on the basis of ‘partial’ or ‘full’ engagement and with or without “accountability”. This points to the different mechanisms through which town and parish councils can take on their different roles.
- Recent business cases for unitary local government. For example, the single county unitary cases for Somerset and North Yorkshire show a menu of assets and services that could be devolved or developed as roles for town and parish councils. The list from the 2020 One Somerset case for a single county unitary council is reproduced in Appendix II. This provides a possible list of areas where the role of local councils may develop. It is not exhaustive but covers a range of classic town and parish council roles and more complex delivery and place-shaping drawn from both county and district functions, such as local town economic development; local green transport schemes; community libraries; social housing liaison and monitoring; wider health and wellbeing support; and enforcement of environmental health matters.

For the purposes of this framework, we consider that there is a spectrum of the potential nature of local council activity. This tries to blend the outcome focused themes from the National Improvement Strategy with the concept of the extent of engagement from the county association documents. The table below identifies five broad categories of activity and indicates some potential roles that sit within them.

Influence and respond	Place-shaping	Community activation	Service/asset delivery	Service/asset accountability
				- Allotments.
				- Bus shelters.
				- Cemeteries and church yards.
- Comment on planning applications.	- Neighbourhood planning.	- Co-ordinating volunteers.	- Community libraries.	- Community centres.
- Respond to principal authority consultations.	- Affordable housing.	- Support to community action (as in COVID-19 pandemic) and community support.	- Grounds maintenance.	- Litter bins/litter picking.
- Representing the town or parish at area boards.	- Running local events.	- Befriending services.	- Sports facilities.	- Markets.
- Influence service levels of principal authority contracts that affect their areas (eg grass cutting).	- Encouraging local commercial activity eg pop up cafes at community events or seasonally.	- Grant and fundraising eg to support libraries	- Minor highways functions (eg footpaths, signs and verges, cleansing).	- Museums.
	- Vision for local parks, land and buildings.	- Economic development, including job clubs	- Car park provision and management.	- Parks/open space.
	- Community shops.	- Climate change initiatives.	- Leisure and arts centres.	- Play areas.
	- Community centres.	- Youth projects.		- Public conveniences.
				- Tourist information centres.

This illustrates that there are multiple ways through which town and parish councils can support and release the capabilities of their communities. Delivering services and having responsibility or accountability for assets can have a very important role to play in supporting that work, but parish and town councils can be active without needing to be involved in taking on devolved delivery roles.

An understanding of the spectrum of what town and parish councils may take on, and the range of ways of achieving this, is fundamental to effective local council engagement. This creates a context for creative discussion allowing consideration of how to obtain the best value for money as well as improving outcomes for local people. However, the sheer range also illustrates a central

problem for a principal council – how to allow creative discussion to take place, but while keeping this within manageable parameters for its own capacity and priority objectives. This is delicate balancing act. The framework here aims to serve as a practical guide to some of the key considerations.

## The need for a framework

Town and parish (local) councils can be an integral part of vibrant communities, along with voluntary and other community sector organisations. However, harnessing this potential at scale is difficult. Town and parish councils have powers, but very limited duties. This means that everything is affected by local variables and even in neighbouring parishes, individual councils may choose very different roles.

Central to this is the huge variety in the town and parish council sector. Size, capacity and appetite vary from local council to local council. Many are small, with a part-time clerk and have little in common with the largest and most active town councils. One indicator is that 67 per cent of the 10,000 local councils in England have a precept of £25,000 or lower while 66 have a precept of more than £1 million. **The median precept is £11,683 and the mean is £61,751** [<https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax>]. Reflecting the spectrum of activity described in the previous chapter, a neat universal view of what town and parish councils do, or should do, does not exist.

The way in which principal councils engage with town and parish councils is also highly varied. Approaches to localism continue to evolve in response to different drivers, including financial, political and priorities about place-focus and community engagement. Structural diversity is also a factor here. In two tier areas, many counties have engaged town and parish councils in delivery of libraries and minor highway maintenance and improvement and will see a growing role for them in assisting in preventative functions that can reduce the burden on social care. For many districts, the emphasis has been on giving town and parish councils responsibility for local assets and a role in a range of services including leisure, parking and tourist provision. Ambitious towns and parishes in 'three tier' areas will need to work with both their county and district councils.

A further point is that town and parish councils do not exist everywhere - about 30 per cent of the English population live in areas with town or parish councils, with much less coverage in metropolitan areas. Many unitary councils are seen as leaders in delegating or devolving to their parish councils. It is notable that examples such as Cornwall and Wiltshire are fully parished, and in Northumberland eight new town or parish councils were created in parallel with the transition to the new unitary council, and almost doubled the 'parished' population of the county.

Many areas have delivered service improvements for residents through programmes of working together to find the right level for delivery or asset management. However, in many other areas, principal councils are more reticent about working with town and parish councils, or extending their role beyond the large town councils:

- There is resistance to arrangements that are likely to lead to a patchwork of provision. One interviewee said: "We don't have universal coverage of town and parish councils, so it's difficult to apply a consistent method. The issue is economy of scale."
- There is concern about transferring responsibilities with the risks of retaining accountability.
- There are also issues of perception of the capacity of small or medium local councils, or a fear of creating alternative power bases on larger town councils.
- Fears that delivery in small parishes relies on a very small number of key individuals, and providing a risk to continuity of delivery. One interviewee told us: "Even if they look well managed, there are too many single points of failure".
- Concern at the high incidence of uncontested seats in parish elections, with resulting questions about how representative the most local tier of local government is.
- Concern that increasing parish precepts creates a burden of 'double taxation' for the residents in an area that takes on responsibilities from a principal council and has to raise tax revenue locally to pay for it.

The research for this project has also identified frustrations among town and parish councils:

- Frustration about examples where principal councils were unable to provide clear financial or contract information about current services that were devolution candidates.
- A concern that principal councils do not always recognise the diversity of the sector and where a flexible approach (for example in relation to retention of car park income, or freehold asset transfer) would enable a strong town or parish council to deliver outcome benefits.
- Concern that financial pressures on principal councils mean that many can no longer invest in the resources needed to engage with town and parish councils and find the most creative approaches.

We have, however, identified many examples of very effective joint working. At their best, and whatever the scale of their activity, it is clear that local councils bring:

- a close knowledge of the needs of their communities, with ability to tailor activity accordingly, particularly for quality of life services

- an ability to mobilise their communities, coordinating and harnessing individuals and groups to address local priorities
- action that is backed by an ability to raise money locally through a precept.

**There is great potential here and for many principal councils there is great interest in investing in relationships with town and parish councils.**

There is great potential here and for many principal councils there is great interest in investing in relationships with town and parish councils. They can be part of an approach to dealing with financial pressures, while also supporting a focus on the different needs of places and of engagement with communities. The idea of a framework is to identify the elements of practice that contribute to enabling town and parish councils to fulfil their potential. It aims to be realistic, however. A consistent theme of the research undertaken for this project is that success relies on dialogue; patient building on achievements and learning from experience; and careful balancing of policy and softer political and personal relationships. The diversity of aspiration among both principal and town and parish councils means that it is not realistic to expect a 'big bang' of empowerment. However, where there is an interest in encouraging parish and town councils to play an increased role in local service delivery and place-shaping, this framework aims to set out the practical steps that can support it.

## The framework

This framework aims to set out a practical set of actions and considerations for a principal council that is considering working more closely with its town and parish (local) council sector. It is written with an understanding that just as appetite varies in the local council sector, so principal councils vary in their appetite to transfer responsibility to local councils. However, for those that are considering pushing this agenda further:

- It aims to address some of the barriers – how to engage such a disparate sector; work with them effectively and build capacity.
- It takes a broad view of the role of local councils. Some of the detail focuses on complex aspects, such as asset or service transfer, but recognises there is a multiplicity of ways to work with local councils, from place-shaping to active devolution.
- It draws on experience and highlights some in case studies, but its content will need to be adapted to local context.
- It provides some examples illustrating the time and costs that may be involved.

The framework's principal components are shown in the diagram below.

### Building trust

The underlying principles, shared commitments and ongoing dialogue.

### Implementation toolkit

How devolution/responsibility shifts will be achieved?

### Other enabling factors

Supporting a context of partnership

## Building trust

The underlying principles, shared commitments and ongoing dialogue.

### Intent

What do you want to achieve?

### Scoping and listening

Understanding the variation in the local council sector.

**Information**

Providing clear information

**Material support**

Support for sustainable arrangements

Discussions with leaders and practitioners have repeatedly highlighted that it is open dialogue between principal and local councils which provides the foundation for effective engagement, whether that is about transfer of assets or services, or encouraging highly local interventions on social or environmental problems. This dialogue needs to take place in a context of mutual trust. Trust cannot be designed, but good building blocks include:

- Having mechanisms for trust based long-term dialogue between the principal and the local council sectors in the area. If they do not exist, consider establishing regular local council forums or involving the local council sector in meetings of local strategic partners.
- Jointly build clear joint working principles with the local council sector. One approach is to create a charter. This will commonly cover some of the basic principles of how these different members of the local government family work together. The charter concept is familiar and was discussed in the LGA and NALC's 2013 publication Modelling Devolution.

However, ultimately, it is successful action and outcomes that will sustain progress and engage more local councils. It is therefore important that the building blocks of trust are designed in an action focused way. There are two aspects here that are important for principal councils to consider as part of the way that they frame the agenda: intent and how they listen to local councils.

**Intent**

Fruitful dialogue requires clear messages about what concrete actions or changes can be contemplated. From the point of view of a principal council, this first requires it to have a clear understanding of whether delegation/devolution to local councils will be a core operating principle of the principal council or a looser aspiration. Understanding this purpose should shape the approach and the structures, processes and investment put in place to support it. Different responses are possible, for example, depending on the desired balance of savings, localism, key outcomes, or unlocking resource at ultra-local level.

Three indicative possible approaches and their implications are shown below.

<b>Localism transformation</b>	<b>Service led delegation/devolution</b>	<b>Place led</b>
- Clear outcomes sought (eg for health and wellbeing)		
- Programme style: range of pilots; review; roll out more widely.	- Targeted scope eg highways, public realm assets, but emphasis on achieving economy of scale.	- Focus on key locations and on town councils, as well as community groups in target areas.
- Dedicated resource eg localism team to co-ordinate cross council response	- Service/property/legal led.	- May emphasise key local assets and buildings.
- Community governance review for unparished areas.	- Focus of activity when large contracts renewed.	- Can help make real actions on targets such as net zero carbon.
- Also working with other community groups.	- Efficiency an important focus.	- Case by case response to initiative from smaller town and parishes.
- Common when a new council is created.		

These are illustrative approaches and principal councils will need to develop one that fits with their own aspirations, understanding of the local council sector's capability and their own resources and capacity to manage the process. Other factors that affect this include type of principal council and extent to which the area is parished. A large unitary council, with ability to look across all service areas, is most likely to see benefit in the localism transformation approach and this has been a focus of the unitary councils created in 2009 and subsequently. A place led approach may work for a district council that is not fully parished and wishes to focus on key locations.

We recommend that this approach is developed into a published statement of intent, as a way of framing conversations with individual parish or town councils. The evidence from the qualitative research for this project is that it is the conversations that make a difference, but they need to be catalysed. It is important to say that the process of developing the statement is also a key opportunity to engage the local council sector and build joint ownership. A statement of intent is a helpful guideline and joint development mitigates the risk of it being seen as the principal council imposing its view.

A statement of intent can embrace charter type principles but should be an action-focused document. For a principal council, it sets a context for realistic discussions to match where it can devote capacity to processing them and can reflect economy of scale considerations. For local councils, a clear statement of intent will help to manage expectations and signal a direction of travel against which an individual local council can set its own vision.

## What should a statement of intent cover?

### Potential scope

- Purpose – objectives of greater delegation or devolution to town and parish councils and setting this in the context of local strategies and partnerships.
- The wider localism context – how other groups (voluntary or community sector) may be engaged.
- An indication of the areas or core area of focus:
  - Whether predominantly one service area or multiple.
  - The range of potential mechanisms of delivery.
  - The spectrum of relationships envisaged – for example, from collaborative place-shaping to full devolution or asset transfer, but with frankness about the current emphasis. Managing expectations means being clear about what is not on offer.
- Principles about funding: for example, tapering support, ongoing support, continuity of grants, retention of income; the potential of package approaches to balance costs and income opportunities.
- How the principal council will provide support.
- Examples of short case studies to bring the concepts to life.

### Examples

**Cornwall Council:** this was stated as part of the then county council's 2007 bid for unitary status and identified potential to delegate environmental services, but also aspects of community development, small affordable housing projects and support to their influencing role in planning, licensing and highways decisions. Details have evolved and later documents have described different potential levels of town and parish council role (from influence and joint delivery through to devolution); assessment criteria; and an approach to standards assurance. The council's 2020 strategy document **Localism in Cornwall - The Power of Community** [<https://www.cornwall.gov.uk/people-and-communities/localism/localism-vision-and-strategy-2020/>] describes four core principles for a localist approach, applying to town and parish councils and to wider community and voluntary groups. These are re-enforced with a description of how the council will support them and measure success.

**Milton Keynes Council:** has published a document: **Working Together: An Approach to Devolution of Assets (Facilities) and Services**. [<https://milton-keynes.cmis.uk.com/milton-keynes/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=jVqZC17qT9bXYO5cZSFBWlpedBhYLc1wi6tzF9VE8F9UYnw1%2F4Y21A%3D%3>]

This sets out the potential benefits of devolving assets and services to local communities and parish and town councils, noting both local ownership and financial aspects. It describes the learning from previous programmes and the scope for the focus of the current programme. It is a practical document, which also sets out a range of possible mechanisms for asset and service devolution; criteria for considering applications; and some successful local case studies.

**Wyre Forest District Council:** has published **Localism Strategy** [<https://www.wyreforestdc.gov.uk/community-wellbeing-and-environment/localism-in-wyre-forest/localism-strategy.aspx>]. This sets out a context of building on five years of work with town and parish councils and other local organisations, supporting them to take ownership of assets or services. It sets out the principles that will be used in guiding a negotiation and the extent and nature of financial support that may be available. It also lists the delegation and devolution arrangements currently in place with town and parish councils and other local organisations.

### Engaging individual local councils

The statement of intent idea is an inherently technocratic concept. It cannot alone create action. This will only come from engagement. For areas with many parish or town councils (some large unitary councils have more than 200 and several districts have more than 100) this is challenging. The difficulty of working with so many individual local councils was cited as a barrier to town and parish council engagement by some of our interviewees. With this in mind, we suggest two components to engagement – scoping and listening – which should be followed in tandem.

### Scoping

A principal council will want to take a view about where to focus its outreach to the local council sector. Size may be a factor here – a large town council, with a large tax base has far more levers to build the income and capacity to take on more responsibility than a small parish council with a few hundred electors, five members and a part-time clerk. **Some large town councils charge precepts that are higher than their district council's share of a band D council tax bill**

<https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax>], and are clearly very different from small parishes. However, size is not the only determining factor and there are examples of small parishes that have taken on responsibilities to fit a vision for their area. For example, Shevioc Parish Council in Cornwall has a tax base of 335 and has completed a devolution arrangement where it has taken on responsibility for a range of assets around Portwrinkle Harbour.

We recommend using a range of indicators pragmatically. For example:

- In a service led approach, key considerations may include priority engagement with outlying parishes because those are the ones which involve the greatest travel time (and hence delivery cost) for grounds maintenance teams.
- In a localism led approach, identifying areas where there is a priority need to improve outcomes, perhaps in areas such as rural isolation.
- In a place-based approach, thinking through the indicators of potential. For example, locations that are attractive to tourists may offer potential to discuss how the local council can use assets creatively to bring in more commercial activity. In a place-based approach, with an emphasis on mutually beneficial asset transfer, it may mean focusing on those areas where assets are located.

### Listening

A key message we have heard is the need to 'follow the energy'. No amount of careful scoping or segmenting on the basis of data and desk analysis will produce a true picture of where there is interest in taking on new responsibilities. This means that principal councils do need to invest in how they connect with the local council sector and their communities:

- Where they have been established, local area forums and networks are helpful in providing a line of communication for all local councils, whether large or small, to raise issues of local importance, and to highlight their ambitions, to the principal council.
- Helping members with community empowerment, ensuring they understand the spectrum of potential roles and mechanisms, so they can help to channel local energy. Creating consensus between town or parish councillors, ward councillors and principal council leading members is a crucial component of successful engagement.
- Creating a corporate front door for town and parish councils to discuss opportunities or raise concerns. This is a consistent message from the principal councils that have been most active in promoting the role of their town and parish councils. More detail in the next chapter.

One of the sensitivities in this agenda is the concern that devolution or delegation will mean giving local councils an ultimatum – that either they take on a service or an asset or it will close. We fully accept that what is now an increasingly strained financial context may require difficult choices of this nature. However, wherever possible, early structured scoping and listening should aim to facilitate identification of areas of mutual potential. It is needed in order to create the conditions for purposeful dialogue.

### Provision of information

Several of our interviewees from the town and parish council sector highlighted the difficulty of gaining information about assets or services that they were considering taking on from principal councils.

This is a problematic area. There are several examples of policies and charters that commit principal councils to providing transparent information. However, in practice it is often difficult to disaggregate detail about the true costs that will be relevant for town and parish councils. For example:

- Do grounds maintenance costs include travel time or just time spent?
- Isolating costs of an individual building in a wider complex.
- Isolating costs that are bundled into a contract.

Principal councils should commit to providing as much information as possible, and assistance in interpretation of it, but this is an area that in some cases will remain as a risk.

### Material support

This is a key message. Reaching a sustainable arrangement where a service or asset is taken on by a parish or town council often involves the provision of some support. In many cases principal councils will offer dowries or grants to assist a local council in taking on services or assets. Examples include:

- libraries – ongoing provision of access to book stock and county IT support to community run libraries
- time limited grants, for example for a five-year period, or grants which taper off over time
- capital grants to assist in renovating an asset to enable better use or to make it fit for current environmental expectations and requirements.

One approach is for principal councils to negotiate delegation or devolution packages with town or parish councils. This can be a means to create an arrangement which collectively is revenue neutral – for example passing on the ability to retain car park revenues alongside transfer of an asset is a means for providing a revenue stream that can offset the costs that a town or parish council may incur as a result of the transfer.

## Toolkit for developing and implementing the framework

### Implementation toolkit

How devolution/responsibility shifts will be achieved?

#### Process

Managing expectation about what is needed.

#### Mechanisms

Type of agreement used

#### Capacity building

Creating the infrastructure for success

#### Forms

Structured provision of information

#### Approval criteria

Transparency about the considerations

One of the messages from our qualitative research is that a balance is needed between consistency of process and flexibility in agreeing a devolution arrangement with a town or parish council. There is no single toolkit but we highlight some approaches and materials that principal councils should consider developing, or adapting, in order to support efficient discussions and to manage expectations. This is most relevant for the service and asset parts of the spectrum of activity described in the table of activities set out above. In many cases, principal councils' community asset transfer policies (established under the Localism Act 2011) will provide a strong starting point and it is a matter of adapting or extending them to the anticipated scenarios with town and parish (local) councils; and then in communicating with the sector about it.

### Process

For the purposes of managing expectations, it is helpful to set out a process. Some national resources exist to help with this – for example, Locality has produced a range of guidance notes, funded by the then Department of Communities and Local Government under the MyCommunity programme, which help to set out the legal requirements of Community Asset Transfer. But in addition, what is needed to facilitate dialogue locally are simple explanations of the main stages. For example, it is helpful to set out steps such as:

- expression of interest and associated decisions and timescales
- full business case creation and approval (both principal and local council)
- political decision
- proceed to head of terms and transfer.

One problem we have heard of is effort being spent in negotiation but failing at a late stage on relatively minor details – such as whether a principal council can provide grounds maintenance equipment. This is a risk for both parties, but a clear process with accompanying documents, moving through stages with more detail being added, provides some mitigation, aiming to highlight potential stumbling blocks as early as possible.

### Mechanisms

As the noted in the table setting out five categories of activity, service delivery and asset management aspects of town and parish (local) council roles can take place through different types of arrangement with different levels of responsibility or accountability. The arrangement chosen will depend on a range of factors, including policy and appetite but also where powers and duties reside between principal council and local council. Detailed analysis of this is beyond the scope of this framework, and legal and/or expert property management advice should be sought. However, some high-level observations are offered about the range of possibilities.

Some of the main options are shown below.

#### For services

- **Joint delivery, or topping up** [<https://www.frometowncouncil.gov.uk/wp-content/uploads/2020/06/LGR-report-by-Mel-Usher-final-1.pdf>] – parish and town councils may choose to enhance an existing service provided by the principal council by funding additional work or fundraising on behalf of it. This could take the form of contributions to a principal council run community library, encouraging community participation with support/sponsorship; coordinating volunteers or purchasing additional grounds maintenance services through an existing principal council contract.
- **Service delivery delegation**



- In the case of a discretionary service this is likely to be a service delegation agreement which the principal council will monitor to ensure the terms of the contract are met. Such arrangements may be used, for example, in the case of community library provision, or running sports facilities under delegated authority from the principal council.
- In the case of a statutory service, monitoring is likely to be tighter and the principal council will be able to terminate if the statutory responsibilities are not being met. This may be used, for example, in the case of minor highways functions, where accountability remains with the principal council.

In both cases, contracts could detail arrangements for funding – for example whether the town or parish can retain income; and any funding from the principal council; and the term of the agreement.

Note in some cases agency agreements may be used – sometimes as a way of enabling a parish to carry out a function for which it does not have a power.

#### For assets

- **Leasehold transfer of assets.** This may be made with or without funding.
- **Full transfer of assets.** Transfer of the freehold of land or assets.

#### Forms

Many principal councils have forms that they use to capture expressions of interest and applications from town or parish councils who are interested in taking on services or assets. These are closely linked to the community asset transfer process.

#### Links to example application forms

**Milton Keynes - an expression of interest form and an asset / service transfer form** [<https://www.milton-keynes.gov.uk/leisure-tourism-and-culture/leisure-and-community-activity-hub/an-approach-to-devolution>].

**Wiltshire – an asset transfer application form.** [<http://pages.wiltshire.gov.uk/planningapplication-transfer-council-asset.rtf>].

Forms are no substitute for dialogue and ideally no application should be a surprise to a principal council. However, the discipline of the questions they require addressing helps to focus attention on to the practical considerations that need to be addressed. The use of an initial expression of interest form is a good way to create early engagement and ultimately to avoid nugatory work.

#### Approval criteria

Again, it is helpful for managing expectations to be clear what criteria need to be satisfied for a devolution or delegation arrangement to go ahead, from the point of view of the principal council. Common features we have found include the following:

Criterion area	Rationale
	Value for money.
Revenue implication	Revenue neutrality is often stated as a criterion and this guides decisions about the extent of any ongoing or tapering financial support that accompanies a delegation or transfer arrangement. This can also be used creatively to package up different components – for example allowing a parish council to keep car park revenue to offset taking on other roles that have a cost implication.
Business case for both local and principal council	Ensuring that there is a business case for both the principal and local council involved is a helpful step for checking on the sustainability of the proposal.

Outcome benefit	Ensuring that service quality is at a minimum maintained, but ideally enhanced by a new arrangement. Do both parties see outcome benefits from the proposal?
Governance	Does the proposal have local support (especially if there are precept implications)?
Capacity	Does an application demonstrate capacity to deliver on a sustained basis, and to meet any monitoring standards?
Practicality	This includes the impact on the principal authority's service provision – what impact does it have on economy of scale of existing contracts?
Equality, diversity and community cohesion	Evidence the project will meet all the relevant requirements of the Equality Act 2010 and assist in promoting community cohesion.

This is a guide to criteria only. Assessment criteria have been set out in Cornwall (specific to town and parish council work) and by several principal councils as part of their community asset transfer processes. An important message is that criteria should allow for flexibility in the design of agreements, potentially enabling a package of different services and arrangements as a way to achieve the best outcomes from local people.

### Capacity building

One of the barriers to greater delegation and devolution to town and parish councils is the question of capacity. The Local Government Chronicle special report from 2016 clearly shows a gap between the aspirations of local councils and their perception of their own capacity to deliver. From the principal council point of view, our interviews highlighted concerns about local councils and 'single points of failure'. In essence this is a concern that a small organisation may rely on the enthusiasm of key individuals, or that delivery may rely on a small number of individuals. If they move away, cease to be involved with the town or parish (local) council or become sick, there is a risk to continuity of service.

For individual cases of service or asset transfer, an assessment about risks and mitigations about continuity of service will need to be taken on a case-by-case basis and can be part of the assessment criteria.

However, the local council sector has made a strong effort in the last decade to promote standards. The **Local Council Award Scheme** [<https://www.nalc.gov.uk/our-work/improvement-and-development/local-council-award-scheme>] provides a framework of peer assessed accreditation for individual councils to they meet standards set by the sector, and to set the conditions for continued improvement. **In October 2020, 743 town or parish councils had achieved or were listed as working towards one of the three levels (Foundation, Quality and Quality Gold).** [<https://www.nalc.gov.uk/library/our-work/lcas/2940-lcas-accredited-councils-list/file>]

Town or parish council clerks and other officers can also work towards several bespoke qualifications at different levels, from Introduction to Local Council Administration (ILCA), through the Certificate in Local Council Administration (CLICA), and beyond to Community Governance qualifications. The scheme is administered by the Society of Local Council Clerks and the CILCA qualification is at level 3 of the National Qualifications Framework. Having a CILCA qualified clerk helps a town or parish council to gain the power of general competence and contributes to a Quality or Quality Gold Award level.

The sector also has an independently chaired Improvement and Development Board, which was established in 2013. It oversees and steers the award and qualifications programmes and involves stakeholders from across the sector, and from the Ministry of Housing, Communities and Local Government (MHCLG) and the LGA in shaping an overall improvement approach for town and parish councils.

There are a number of county associations across England, generally representing all local councils within a principal council area. These bodies act as representatives for their membership and for local councils within the area and support their local councils through the provision and implementation of assistance and guidance.

However, beyond this any move to a greater drive to engagement of local councils does need consideration of local arrangements for capacity building and how the local council sector and principal council sector can work together on this. Exactly how it is provided will depend on local circumstances and available resources. We recommend that it is developed in close liaison with the local county association of local councils who normally itself offers training and other resources. It is helpful to build a shared understanding of the capacity that needs to be built and why. Examples we have heard include:

- Highways – Devon County Council run a scheme to support town and parish councils which provide highway repair services within their area on behalf of the county council. Devon helps to facilitate their involvement by providing public liability cover for the work, as well as training, guidance and risk assessments for councils partaking in the scheme.
- Social value – support with how to demonstrate social value when making grant applications.
- Engagement and communication – guidance on how to engage with local people, including on issues such as the rationale for proposed precept increases.
- Advice and clear information about the process and implications of staff transfers.

### Single point of contact

Increasingly transferring responsibilities to town and parish councils will involve multiple principal council teams and packages of agreements. The interviews we have undertaken have highlighted the importance in this context of a single point of contact, or gateway team, into principal council. This has a number of positive impacts:

- it can provide signposting to responsible officers in the council
- it is important for accountability – a gatekeeper for the overall principles and ways of working agreed to support the overall policy
- outreach. A single point of contact can help to negotiate a cross-cutting arrangement that meets the approval criteria. It is this role that provides the practical work to bring principles and statements of intent to life.

A message we have heard from county associations is that financial strains in principal councils have led to reduction or loss in localism officers, which in turn has reduced the capacity to engage with the local council sector.

### Change management in the principal council

Particularly in the case of a localism transformation approach, a principal council will need to consider how it undertakes change management in its own organisation to create a culture that supports its vision of working with town and parish (local) councils. This includes:

- ensuring established middle managers learn how to work with a developing culture of engagement or delegation/devolution to local councils
- promoting the message to all service areas, including the legal and property teams who will have a central role to play
- large principal councils that have adopted a localism transformation approach have established senior level boards to provide strategic direction, set policy and oversee the programme.

### Other issues to consider

#### Other enabling factors

Supporting a context of partnership

#### County - district collaboration

Working together across all the tiers

#### Clusters

Town and parish cluster arrangements

### Collaboration between counties and districts

We have not found an example of a detailed action focused statement of intent for delegation or devolution to town and parish (local) councils owned by all the principal councils in a two-tier area. This may reflect the practical difficulty of agreeing a common approach across different councils with different responsibilities. However, counties and districts do work together in agreeing details of individual delegation or devolution schemes (for example where they both own land in close proximity). **There is also an example of a principles-based charter from Warwickshire** [<https://www.walc.org.uk/component/edocman/other-documents/public/warwickshire-local-councils-charter?Itemid=>] which is agreed between the county council, county association and all the parished districts.

Joint working is helpful for allowing dialogue to flow beyond service delivery and into creative place-shaping/community activation, and joint work undertaken during the COVID-19 pandemic may provide a platform. However, it is important to be realistic and focus energies where they are likely to be most fruitfully deployed and this may be on a case-by-case basis. Such an approach would be consistent with one of the findings of a previous LGA report examining the drivers of collaboration between the county and district tiers of local government. This noted that effective collaboration need not involve every district in a county area and that there is often a case for adopting different arrangements in different parts of a county. The same report noted the importance of a mobilising topic or initiative in focusing on outcomes for people, places and communities. An issue such as the climate emergency or rural isolation may prove to be a powerful force for dialogue across all three tiers of council together.

### Parish and town clusters or hubs and spokes

One potential solution to the question of capacity and critical mass in local councils is to encourage them to work in clusters. **Several principal councils encourage it through their parish charters (for example Bath and North East Somerset [[https://www.bathnes.gov.uk/sites/default/files/final\\_parish\\_charter\\_-\\_may\\_2018\\_1.pdf](https://www.bathnes.gov.uk/sites/default/files/final_parish_charter_-_may_2018_1.pdf)])** or with statements on their websites (for example, **West Berkshire, which refers to the potential role of clusters in community interest companies [<http://parish.westberks.gov.uk/article/33942/Clustering-and-Community-Interest-Companies>]**). There are some examples of parishes coming together around contracts, for example:

- Stewkley Parish Council in Buckinghamshire. Building on a devolved grass cutting scheme, the parish council set up a company, Stewkley Enterprise Agency, to deliver the contract through employing young people and other residents as 'part time mowers'. It then used resources through a government programme, Our Place, to promote the Stewkley model to five other parishes, known as the Stewkley cluster.
- In Hampshire, the county council has distributed small amounts of funding to parish clusters to support shared parish lengthsmen schemes to carry out straightforward highways maintenance tasks requested by a parish council.

However, a constant message from our engagement with stakeholders is that clustering is difficult. It is clear that many parishes are determinedly sovereign and are often reluctant to enter into arrangements with neighbours. We have also heard concerns about the lack of clarity about the legal framework that governs the ability of town and parish councils to enter into clustering arrangements or joint committees. A practical suggestion is to link the drawdown of budgets delegated to area boards to parish cluster arrangements. There is some experience of this in Cornwall. This can be a helpful early step in building trust and collaboration.

### Conclusion

The role of town and parish councils in very local service delivery and place-shaping is one that is developing and has great potential. However, the pattern is highly uneven and in some areas principal and local councils have yet to find the most productive way to engage. The huge variation in the town and parish council sector, where the largest town councils really have very little in common with the smallest rural parishes, exacerbates this uneven pattern. It is further complicated by variation in the principal council sector – while many two-tier areas have entered into delegation and devolution arrangements with towns and parishes, it is in unitary areas where the most activity has been seen.

The framework presented in this document aims to describe some building block actions that can be taken to encourage engagement and to allow this to take place in as transparent and open a context as possible. It will need tailoring to local context and priorities. However, some key messages emerge:

- **Dialogue.** Fruitful action results from active dialogue and this needs to involve members and officers. The components of this framework are best seen as representing actions that can be taken to create a platform for discussion and engagement. Delegated or devolved arrangements cannot be imposed by a principal council. Local action must involve leadership from both principal and local councils and will evolve through experience.
- **Investment.** The case studies that follow aim to share some experience about the level of resource that is needed to make delegation and devolution arrangements succeed. While delegating and devolving services and assets to town or parish councils can be used as part of a strategy to deliver with increasing resource pressures, it does require investment. This may be financial (such as grants or other payments associated with asset transfers) and in staff time. There is a clear link between successful engagement with town and parish councils and having community development teams and senior staff providing a corporate front door to local council partners.
- **Flexibility.** Policies set direction but should be expected to change. Success relies on finding agreement between different sets of members – town or parish council members; ward councillors and council leadership, as well as between officers. These softer criteria require flexible and creative thinking.
- **Patience.** The LGA and NALC's joint publication Modelling devolution uses the expression 'evolution not revolution' in describing one of several lessons about the experience of devolving more responsibility to local councils. This message remains relevant. Experience builds up over time and good experiences can be used to sell concepts to more town or parish councils. It is unrealistic to expect change to happen quickly.

## Reflections

Carrying out this work has highlighted the great potential of the role of town and parish councils in delivering services closely tailored to the needs of communities. The framework offers some practical steps for encouraging more delegation and devolution to the most local level of local government.

However, successful application of the framework will ultimately depend on the appetite of individual town or parish councils and principal councils to explore devolution options.

There are a number of factors that would need to be addressed to promote wide take up:

- **Legal framework.** We heard that one barrier to delegation or devolution to town and parish councils is whether all parties consider that they have the legal power to carry out particular functions. Given that the power of general competence only applies to towns or parishes that meet certain criteria, many potential activities rely on interpretation of powers provided in very old statutes. We recommend that the LGA and NALC maintain a log of cases of ambiguity so that they can work with Government to find opportunities to address these if suitably related legislative opportunities arise, or through private members' bills.
- **Election of parish and town council members.** The high number of uncontested seats creates a negative perception of the local council sector among some principal council members. Particularly in the context of the trend for rising precepts, parish and town councils need to be encouraged to work with their communities to encourage local people to present themselves for election. As the most local rung of local democracy, town and parish councils can also be a gateway into representative democracy for councillors. Encouraging more contesting of elections should also be used as a means to encourage younger and more diverse representation.
- **Clustering.** This is an area of unfulfilled potential. Some guidance was jointly produced by the Commission for Rural Communities and NALC in 2009. It would be helpful for this to be updated; to provide recent examples of successful clusters or joint committees; and to highlight whether any change is needed to the legal basis for joint working between parishes.

It is also important to recognise factors that sustain successful work. Town and parish councils' ability to set precepts is part of this. There are concerns about 'double taxation, and some principal councils actively design transfer schemes with packages to avoid this. However, a clear message we heard was that any move to cap precepts would 'kill off localism'.

Diversity of size and aspiration is a strength in enabling parish and town councils to respond closely to the needs of their communities. However, it does not encourage the consolidation of town and parish councils as a level of local governance that can consistently take on assets, services or wider place-shaping roles. With the local council sector's current structures, asymmetry in provision is an inevitable result of any drive to promote more involvement of town and parish councils. Addressing this would need change to the structure of town and parish councils. First, with very large numbers of parishes in several principal council areas, detailed dialogue of the sort that we know is essential will be very resource intensive and effectively places a ceiling on the extent and pace of delegation and devolution. Secondly, smaller parish councils will always be limited in potential by the size of their tax base, particularly given the practical difficulty of clustering. Finally, for principal councils that are partially parished, there is the further barrier to devolution of concerns about economy of scale. Any serious attempt to promote a more consistent role of town and parish councils would need to be associated with consideration of structural change in the sector – evening up the size and capacity variations.

## Case studies

### Milton Keynes Council

A cooperative council working to deliver stronger, more sustainable local communities through devolution

Number of parishes	Total parish precept levied (2021/21)	Per cent of population covered by parishes
48 (Town or Parish Councils or Parish meetings)	£8,501,088	100%

Milton Keynes developed a toolkit to support Community Asset Transfer in 2012, following the implementation of the Localism Act 2011. After a period of community engagement, and the transfer of five pilot assets, the toolkit was adopted by the council and used to support transfer of some assets to parish councils within Milton Keynes.

Between 2016 and 2018, in response to budget pressures, the council discussed with the town and parish councils whether they would be interested in taking over landscape and grounds maintenance services in their areas. Six parish and town (local) councils had previously taken on devolved landscaping services in 2014 prior to the council putting landscape and grounds maintenance services out to tender at that time. Building on this, and in consultation with the town and parish council sector locally, a framework was developed to outline the potential for wider devolution of services. This framework was adopted by the council in 2018, initially to sit alongside the Community Asset Transfer programme, and subsequently, in 2019, rolled together into a single asset transfer and service devolution programme for working with town and parish councils.

The toolkit for this combined programme: **[Working Together: An Approach to Devolution of Assets \(Facilities\) and Services](https://milton-keynes.cmis.uk.com/milton-keynes/Document.ashx?czJKcaeAj5tUFL1DTL2UE4zNRBcoShgo=jVqZC17qT9bXYO5cZSFBWlpedBhYLc1wi6tzF9VE8F9UYnw1%2F4Y21A%3D%3D&)** (<https://milton-keynes.cmis.uk.com/milton-keynes/Document.ashx?czJKcaeAj5tUFL1DTL2UE4zNRBcoShgo=jVqZC17qT9bXYO5cZSFBWlpedBhYLc1wi6tzF9VE8F9UYnw1%2F4Y21A%3D%3D&>) supports ambitious local councils in approaching Milton Keynes council and asking for the devolution of assets or services.

### Asset transfers/devolution

The programme is currently focussed on supporting town and parish councils with the devolution of the following types of asset.

Amenity Land	Play Areas	Parks and Open Spaces	Seats
Footway Lighting	Public Toilets	Depots	Bus Shelters
Monuments	Litter Bins	Grit Bins	

These transfers are, in many cases, freehold transfers from the principal council. To date, Milton Keynes Council has transferred the freehold to 35 assets. Up to around 2015, many of these were smaller assets, such as small pieces of land, but as confidence in the devolution has grown, several town and parish councils have taken on larger assets, including a leisure centre.

### Service devolution

This programme focussed at first on devolution of landscaping and ground maintenance, with six parishes taking this on in 2014, and a further six in 2020. Generally, these examples of service devolution have required the development of a services contract between the two bodies, detailing the requirements and any funding. There is an opportunity for different contract and contract monitoring approaches being taken depending on whether a service is statutory (and Milton Keynes Council remains accountable) or a discretionary service. As current large-scale contracts with commercial providers to operate services on behalf of Milton Keynes come to an end, there will be the potential for further opportunities for devolution of services.

There are occasions where an asset or service cannot be devolved, such as where there is the potential for redevelopment; the service being a part of a wider council contract; or issues around land, either historically, or where adjoining land is not being transferred. However, in general, the council will work with town and parish councils on a case-by-case basis.

There have been significant benefits from the transfer of assets from Milton Keynes Council, to the town or parish councils and to the community. These benefits include both value for money for Milton Keynes Council, and a number of beneficial outcomes for communities.

### Value for money

Overall, there have been a number of savings generated from the transfer of assets through the devolution programme.

While the specific savings from individual transfers have often been small, such as the transfer of the Frank Moran Centre to West Bletchley Council, which saves £2,294 per year, there are some devolved assets which have generated larger savings. These include Stony Stratford Library, transferred to the town council, which saves Milton Keynes Council £27,500 per annum. Similarly, Medbourne Pavilion, transferred to Shenley Church End Parish Council generates £36,000 in revenue savings.

In terms of the overall cumulative savings achieved as a result of the programme up to February 2021, Milton Keynes generated total revenue savings (without accounting for programme costs) of £359,728 per annum. This is likely to grow, as more savings are generated through further devolution.

The programme itself generated a number of costs, which total £228,442. At the end of 2016, there were legal costs of around £1,474 per transfer and property costs of around £4,084 per transfer. By 2021 these had fallen considerably as a result of experience and the shift in the types of assets being devolved, with legal costs per transfer significantly reduced. There are a number of other costs associated with the transfers; however, as the programme has matured these have, in many cases, reduced.

For example, the programme's direct staffing costs were £86,999 in 2013, but dropped to £23,884 in 2016. Since then, there have been no extra direct staff costs. This change has been as a result of efficiencies in the programme, and the change in focus towards devolving open land, as many assets were devolved earlier in the process.

The council estimates that the total annual revenue benefit from the programme up to February 2021 to be £132,286.

### Outcomes for community

The programme has aimed to create local delivery of services and management of assets that meet the wider needs of local communities. The programme has been of significant benefit to local communities in Milton Keynes, with the local provision of services and assets helping to prevent the closure of assets that would otherwise be under increasing cost pressure. This programme has been successful in ensuring that town and parish councils have a sustainable base from which to operate the service or asset.

Furthermore, there have been a number of other beneficial outcomes. As local councils have begun to run assets and services, there have been cases of investment, maintenance and upgrades that Milton Keynes would not have been able to provide otherwise. This is particularly relevant in the cases of Stony Stratford Library and Medbourne Pavilion, both of which have had work carried out in improvements, turning the library into a 'knowledge hub', while the pavilion has seen resurfacing of the hall floors, a revamping of the kitchen and repairs and redecoration.

### Contact

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## Chippenham Town Council and Wiltshire Council

Working with the principal council to gain control essential assets and service for the benefit of a local area

Total precept	Population of parish
£3,406,852	Over 40,000 (urban area population: 45,620)

Chippenham Town Council has 24 councillors representing eight wards and a resident base of over 40,000 people, making it the largest in Wiltshire. As an active town council, Chippenham has been ambitious in pursuing the devolution of assets and services from the principal authority, which have important historic and place significance for the town. This includes Monkton Park, the large park in the centre of the town. To this end, in 2018, **the council established a Working Party and a 'Basket of Opportunity'** [<https://www.chippenham.gov.uk/wp-content/uploads/2019/08/Chippenham-TC-article-from-The-Clerk-August-2019.pdf>] to help commence devolution negotiations with Wiltshire Council.

On 1 June 2019, a finalised package of services and assets was transferred from Wiltshire Council to Chippenham. The package involved the devolution of the grounds maintenance and street scene services; responsibility over amenity land hard areas and assets; and the management of the Friday and Saturday market. Alongside this, **several freehold assets were devolved from the principal council to Chippenham Town Council** [<https://cms.wiltshire.gov.uk/documents/s157739/Service%20Devolution%20and%20Asset%20Transfer%20Package%20-%20Chippenham.pdf>] including Neeld Hall, the Fifteenth century Yelde Hall, Monkton Park, several play areas and Patterdown Allotments. There was no transfer of funding from Wiltshire Council as part of this package, however, Chippenham was asked to make a financial contribution of £350,000 per annum to Wiltshire Council in lieu of a novated contract with IdVerde. This arrangement commenced in June 2019 and was set to continue until June 2020, or until the contract expired. Although, in the end, the requested contribution from CTC was waived.

### Value for money

**Chippenham's long-term aspiration** [[https://www.chippenham.gov.uk/wp-content/uploads/2019/07/CTC\\_0547\\_Corp\\_Strategic\\_Plan\\_2018-22.pdf](https://www.chippenham.gov.uk/wp-content/uploads/2019/07/CTC_0547_Corp_Strategic_Plan_2018-22.pdf)] of improving the quality of town life, as well as responding to budget pressures and the costs brought on by COVID-19, has necessitated precept rises as the council has taken on more responsibilities. This has, at various points necessitated larger rises in town council precept, including a rise of 37.5 per cent, or £65 per Band D equivalent household in 2018/19 to prepare for the incoming devolution. More recently, Chippenham has committed to rises of 3.20 per cent for the 2021/22 year, bringing the total precept income from £3,236,261 in 2020-21 to £3,406,852 in 2021-22. For a Band D household, this now means a precept of £270.44 per annum. The council has also increased its spending by circa £500,000 per year specifically around the road sweeping service, where it has purchased additional equipment including a 17-tonne road sweeper, a smaller precinct type sweeper, pickup trucks and ride on mowers as well as expanding its outdoor workforce by 10 new employees, who will be responsible for maintaining various services and assets.

### Outcomes for community

Overall, the town council is ambitious and has no limits on where it wants to go with the devolution agenda, as long as it has the support of residents and councillors. In the future, the council aims to establish a capital fund, recognising that it will need to generate savings to ensure that long-term maintenance spending can be carried out, such as the replacement of bridges in Monkton Park.

The delegation of responsibilities and the devolution of assets and services has brought a number of positive benefits to local community in Chippenham, allowing the town council to make services more responsive to local needs. **This has helped enhance service delivery around the town's street cleaning operations** [[https://www.chippenham.gov.uk/wp-content/uploads/2020/02/CTC-CPC-Report-for-council-Oct-2019\\_FINAL-1.pdf](https://www.chippenham.gov.uk/wp-content/uploads/2020/02/CTC-CPC-Report-for-council-Oct-2019_FINAL-1.pdf)] and green space maintenance as well as securing the long-term sustainability of freehold assets.

The council has kept a good dialogue with residents over the precept and other changes, with a recent neighbourhood planning survey of 660 people indicating that residents are pleased with the current administration and how the town is progressing.

### Wiltshire's perspective

Wiltshire have been willing to work with ambitious town and parish councils within its area on a programme of devolution which suits their individual needs. Supported by their **Community Ownership of Assets Toolkit** [[https://gadigital-my.sharepoint.com/personal/michele\\_omalley\\_local\\_gov\\_uk/Documents/1%20Attachments/wiltshire-community-ownership-of-assets-toolkit.pdf](https://gadigital-my.sharepoint.com/personal/michele_omalley_local_gov_uk/Documents/1%20Attachments/wiltshire-community-ownership-of-assets-toolkit.pdf)], Wiltshire have negotiated for the transfer of assets and services to a number of town and parish councils, including Chippenham. The devolution of responsibilities, assets, and services to Chippenham Town Council, has also resulted in a net saving of around £300,000 for Wiltshire Council.

While Wiltshire have found some of the process challenging, with legal challenges around land ownership to overcome, there have been a number of benefits to local communities. Wiltshire has been willing to invest in assets or services before delegation, if that brings good results for communities.

Devolution in Wiltshire will continue with reviews on an ongoing basis to ensure packages of devolved services represent good value for money and deliver better services through town and parish councils like Chippenham.

### Contacts

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### Wyre Forest District Council

Achieving savings and improved outcomes through a flexible localism approach

Number of Parishes	Total parish precept levied (2020/21)	Per cent of population covered by parishes
13	£1,317,479	100%
		(one small parish does not have a parish council)

Wyre Forest District Council in Worcestershire has been fully parished since the establishment of Kidderminster Town Council, with the backing of residents, in December 2015. Wyre Forest has a commitment to ensure that local communities can best serve their residents through local delivery of assets and services, in the context of increasing financial and budgetary pressures. As a result of this, the council has worked with the 12 local councils in the area, the three town councils of Bewdley, Kidderminster and Stourport-on-Severn and nine parish councils, on a programme of devolution, which has led to the successful devolution of several services and assets.

The devolution work has been carried out over a number of years. However this has been crystallised with the development of **Wyre Forest's Localism Strategy** [<https://www.wyreforestdc.gov.uk/news/2019-news/february-2019/town-council-to-take-over-historic-town-hall.aspx>], published in late 2019. This document acts as a framework for devolution within the district, reaffirming the council's commitment to devolution, outlining the opportunities and methods by which this can take place, as well as the future devolution ambitions of the council.

The process that Wyre Forest has put in place sets out several opportunities for town and parish councils to take on assets or services through the transfer of the freehold in the case of assets, and full management of services. However, the council is also flexible, and agrees to identify opportunities for devolution and how best to carry this out, using leasehold transfers where parish or town councils would prefer this.



Devolution within Wyre Forest has had a number of benefits, for residents, for the town and parish councils and for the district council. Wyre Forest Council tracks a number of factors to ensure that the devolution continues to be successful. These include the long-term viability of assets and services financially, and more local control of assets and services, as well as value for money as a result of devolution. Tighter financial pressures on the district mean that these types of devolution are necessary, but only where it can be demonstrated that the local councils can sustain the service.

### Value for money

Wyre Forest has generated considerable savings as a result of devolution. During the 2019/20 year, a total localism saving was £254,480 compared to the expected expenditure without devolution. This represents a significant saving. Much of this saving has come as a result of devolving services or assets, for example, the transfer of Kidderminster Town hall has generated considerable savings, both from the transfer of the management, including reductions in spending on events including the Christmas Event which costs £8,000 per year, as well as support in legal, finance and ICT for the operation of the asset, which generates income of more than £15,000 per year. Additionally, the transfer of the asset itself will generate further savings over the next few years, as Wyre Forest pays a decreasing grant over the next five years, eventually saving Wyre Forest £117,250 per year as the grant payment ceases.

There have also been opportunities for Wyre Forest to save money more widely as a result of devolution, including the transfer of six members of staff as a result of devolution of the management of Kidderminster Town Hall.

There have been a number of benefits from this devolution. The civic hall in Stourport, which was transferred, was not well used previously, but this has now improved. Additionally, securing the long-term future of the assets, one of Wyre Forest's ambitions in the context of devolution, has been secured through this work. This has provided opportunities for investment in assets and the maintenance of services, as well as being able to ensure services are more responsive and adapt to local need. This is true at all levels of asset or service, where even down to litter picking there has been far greater responsiveness in comparison to the service the district council was previously able to offer.

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## Cornwall Council

Extensive transfers of assets and services achieved over more than a decade, in the context of a deepening policy of localism

Number of parishes:	Total parish precept levied (2020/21)	Per cent of population covered by parishes
213	£26,367,775	100%

Since becoming a unitary authority in 2009, Cornwall has deepened its commitment to localism and worked to support parish and town councils to use their powers and actions to improve their communities. It has undertaken over 400 transfer of assets and services. The devolution of assets has played a role in meeting the council's reduced budget position whilst safeguarding and in some cases, enhancing, local service delivery. One example of a transfer is given below.

### Par Running Track

The future of Par Running Track was looking in doubt in 2016 with acute budget pressures facing councils, meaning that difficult decisions about prioritising service provision were being made. Luckily a group of enthusiastic and committed residents, track users and the local parish council, Tywardreath and Par Parish Council, came forward to co-develop a proposal that would lead to the site being leased from Cornwall Council into local management, via Par Track Ltd, a Community Benefit Society, established to oversee the implementation of the ambitious plans for the site.

As a future for the track and its facilities became more certain, Cornwall Council was able to invest a significant sum in resurfacing the track, important as there are limited options for track based sports and training within the Duchy. The transfer was undertaken as a 125 year lease arrangement and Cornwall Council also supported the project with a one-off capital grant to assist with other plans and costs that were necessary to ensure the site was transferred in a suitable condition from which the Society could further enhance the assets.

The vision of the local community was to create a hub at the site, with the provision of library services, a café, a gym, after school sports and a programme of ambitious events and investment that has seen the skate park being replaced, a green exercise trail installed and a BMX pump track to attract and support the health and well-being of a diverse range of residents and users.

The project has been recognised by MCHLG as a real success in its report 'By deeds and their results: How we will strengthen our communities and nation'. The role of local leaders has been instrumental in driving and delivering the project and together with a lot of hard work from the community has turned the site into a vibrant local facility that is at the heart of the community. The society has recently been able attract a new chair to sustain and continue the work to date and the project is a really good example of local 'people power' organising and contributing time and commitment to create a community led project that Par Track and its users can rightly be proud of.

#### Contact

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### East Devon District Council and Beer Parish Council

Developing a process to encourage creation of packages of asset and service transfers to support sustainable provision by town and parish councils.

Number of parishes	Total parish precept levied (2020/21)	Per cent of population covered by parishes
68	£4,258,413	100%

East Devon District Council and Beer Parish Council have been involved in a local pilot to explore opportunities for asset devolution within a locality.

A package of transfer measures has been agreed for Beer, designed to allow the community to make better commercial and cultural use of seafront assets. It involves a mix of new responsibilities, including transfer of play areas, open spaces and public toilets, with initial support for costs, including retention of car park revenue, on a reducing taper.

Challenges arose in initial discussions as there was no clearly defined procedure; there was limited financial and running cost data about the assets; and it took time to create a sound business case which supported the transfer of assets and worked for both the district and parish councils. After further work and discussion, the transfers were agreed in October 2019. Over 10 years this is estimated to offer £300,000 in revenue savings to the district council. The parish council intends to seek rental income by exploiting a variety of commercial opportunities, building on the seafront location. As this will take time to ramp up, the district council is providing a dowry on an eight year reducing taper and retention of the car park revenue.

Building on the experience of the pilot, the district council is now consulting locally on a new procedure to provide a clear structure, indicative timetable, fundamental principles and expectations, to encourage other towns, parishes and community groups to apply for asset transfers. Part of the process will involve robust checking that there is a credible mutual business case to do so.

One aim of the new procedure will be to make it easier to negotiate a package approach with a local council, enabling cost implications to be balanced with the aim of achieving revenue neutrality and better outcomes for local people.

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### Durham County Council

Working with town and parish councils to achieve positive results for residents.

Number of parishes	Total parish precept levied (2020/21)	Per cent of population covered by parishes
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104 (with 22 additional parish meetings)

£13,637,511

c85%

Durham County Council's relationship with parish and town councils has developed from practical arrangements between the principal council and individual parishes to the signing of a charter between local councils and the county council to '**maximise a joint approach of local councils and the county council working together for the benefit of local people**'.

[\[https://www.durham.gov.uk/media/999/Local-councils-charter/pdf/LocalCouncilsCharter.pdf?m=636967187479000000\]](https://www.durham.gov.uk/media/999/Local-councils-charter/pdf/LocalCouncilsCharter.pdf?m=636967187479000000)

These benefits include: generating real service improvements; meeting the public's expectation that services are joined up; achieving better value for money for residents; improving recycling resources within the local economy; and reducing budgetary pressure.

Devolution and delegation to local councils in Durham has followed an incremental approach tailored to the needs and characteristics of each parish. The choice of approach is dictated by ambition and an assessment of how to generate the greatest benefit for the council, the place and residents. There are four levels of collaboration, each of which provides additional autonomy for a parish wanting to take on a service.

- Collaborative assistance: working together when the principal and local council need to do so, particularly for urgent matters such as snow clearance.
- Reciprocal arrangements: broadly revenue neutral agreements where, for example, a town or parish can work on tending to flower beds in their area, while the county council cuts the grass. This has been used in areas such as Murton.
- Commissioning: where the parish or county pays the other party for extra work to be carried out. For example, Stanley Town Council commissions neighbourhood wardens through the county council, so ensuring that they have access to access vetting, police radios and other economy of scale benefits. Equally, the county council may pay town and parish councils to run local events.
- Devolution: which has been used to transfer a range of assets and services across the area to parish or town councils, such as community halls, parks and open spaces, and cemeteries.

Durham has been successful in delivering devolution with a small county council investment as part of the process. This has increased the appetite for and incentivised further devolution with participating parishes, and with others who had previously been more reluctant.

### Benefits

There have been genuine benefits to local communities because of devolution. An example is Shotton Parish Council. After considerable negotiation, the county council agreed to transfer the freehold for the community centre in the village to the parish council. The parish council was then able to invest some of its own money, along with investment from Durham County Council, funding from a section 106 agreement and from the Big Lottery fund, to finance the development of the centre as a new community hub. The building now hosts an IT resource centre which is available for residents of Shotton to book to use for job hunting or upskilling through the provision of courses focused on IT and other skills. The new hub opened early in 2020, and also benefits the community through activities such as youth clubs, dementia clubs and providing accessible community space.

In 2015, the council ran the Delivering Differently programme. This aimed to support town and parish councils to take on the delivery role of local environmental services through greater partnership working or through devolution. In total £90,000 in grant money was received from the then Department for Communities and Local Government to support this form of devolution.

The criteria for the Delivering Differently programme included a value for money element in deciding which proposals to take forward. The highest scoring proposal was from Barnard Castle Town Council, which took on the maintenance of some grassed areas. They also proposed to take on the maintenance of a play area and a TUPE transfer of one member of staff for cleaning toilets. This has generated revenue savings for Durham County Council. Similar projects have also been put in place in Sedgfield and in Brandon and Byshottles, also generating savings.

### Contact

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## Appendices

### Appendix I

#### Method

This framework was developed by consultants from Shared Intelligence. The section below sets out their methodology, drawing on three main areas of activity:

- Literature review. Shared Intelligence have reviewed a wide range of national and local documents about the role of town and parish councils. This includes an extensive range of publications NALC, its independent Improvement and Development Board, the LGA, some academic papers, and policy statements and guidance notes produced by individual local authorities.
- Interviews. Shared Intelligence have undertaken a series of qualitative interviews with principal and local council members and officers and representatives to understand their experience and messages for this framework. Several interviewees, as well as LGA People and Places Board members and LGA and NALC staff joined a workshop discussion, held on a Chatham House basis, which reviewed the contents of an early draft of this framework.
- Case studies. Shared Intelligence have had more detailed discussions with a number of areas to produce the case studies that feature in this report.

## Appendix II

List of potential town and parish council roles in the One Somerset unitary business case.

### Assets

### Services

Assets	Services
	Minor highways functions such as minor road and footpath repairs, lining, signage
	Minor development control functions, planning applications (using neighbourhood planning and neighbourhood development orders), tree preservation orders and listed building consents (for example one or two new house developments and residential extensions, applications for smaller work spaces but not applications for residential housing estates or large industrial development)
Cemeteries and church yards	
Crematoria	
Community centres	Grass cutting and open space maintenance (gullies, verges, drainage, closed churchyards)
Allotments*	Fly tipping
Public toilets	Street cleaning
Local parks	Abandoned vehicles
Open spaces - including both greenspaces	Recycling management
as well as 'hard' open spaces	Health and wellbeing - isolation/volunteering/ befriending
Sports grounds	Community libraries, premises
Swimming pools	Community transport
Play areas	Community safety/neighbourhood watch
Off and on-street car parking provision and management	Footpath lighting
Memorials	Community grants
Volunteering (co-ordination; health, social care, fostering, etc)	Local tourism
Roadside verges and other small open spaces	Local town economic development (. eg job clubs)
Leisure and arts centres	Local climate change initiatives (for example local green transport schemes while ensuring unitary has strategic overview)
	Homelessness and social housing liaison and provision
	Monitoring and enforcement of environmental health matters
	Control of markets
	Street naming
	Licensing – event notices, street trading etc

\*Note allotments is the one service area town and parish councils have a duty provide if demand is unsatisfied

## More publications about Devolution

[Local service delivery and place-shaping: A framework to support parish and town councils](#) [\[publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils\]](#)

[Councils' role supporting the digital skills pipeline](#) [\[publications/councils-role-supporting-digital-skills-pipeline\]](#)

[Devolution deal to delivery](#) [\[publications/devolution-deal-delivery\]](#)

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