Westerham
Town Council

LOCAL COUNCIL
AWARD SCHEME
QUALITY GOLD

WESTERHAM TOWN COUNCIL

Minutes of the Finance, Governance and General Purposes Committee held on Monday 9th March 2026 at 7 pm in Russell House, Market Square, Westerham

Present: Councillors: Mrs S Sheen (SS) - Chair
Mr E Boyle (EB)
Mr I Breminer (IB)
Dr J Lord (JL)

In attendance: Town Clerk: Mrs A Howells (AH)
Responsible Finance Officer (RFO) : Mrs D Marshall (DM)

Item		Action
1.	**Apologies for Absence** Apologies were received and accepted from Cllr Hussain – work commitment.	
2.	**Declarations of Interest not previously declared** None.	
3.	**Minutes of the Meeting held on 5th January 2025** Minutes of the Meeting held on 5th January were approved at Council on 19th January.	
4.	**Information items arising from the minutes of the previous meeting not dealt with elsewhere on the agenda** 4.0 Signatories – The RFO reported that the first two stages of the new Barclays Bank account opening were complete. The account mandate had been be signed by all signatories and returned w/c 2nd March. The RFO was on schedule for getting the account up and running for the beginning of the financial year 2026/27. The signatory changes to the Nationwide account were still to be concluded. 5.3 Committee Accounts: KGF Water Invoice issue - No historic maps showing water pipes on KGF had been found. A sucker had been sourced, and the meters would be read as soon as possible. If the meters were still not readable then the Ombudsman would be contacted as Castle Water had stated that reading meters was the responsibility of WTC. The email had been sent to the Committee. In response Cllr Sheen had requested a check of the July 2024 invoice to see if that invoice included a reading or an estimate. The Town Clerk to action. 5.4 Investments - The RFO had reinvested the Lloyds fixed rate account which matured on 15th January 2026 into a new fixed rate account for I year.	DM AH AH

6 Precept - The RFO had drafted a press release, and it had been circulated for comments.
8.1 A new defibrillator for the telephone box in the High street had been purchased by the Community Engagement Committee.

5. **<u>Finance</u>**

5.1 Responsible Finance Officer Report (RFO) – The Report was received with thanks, and the following items were noted: -
<u>CIL Funds</u> – WTC had been notified by SDC that a further £32,975.88 in CIL funds in April for the development at Heights Stables, Westerham Hill would be received.
<u>Investments</u> - As agreed, the following actions had taken place in line with the new compensation limits: -,

- £100,000 was re-invested with Lloyds Bank in a 1-year fixed term deposit, with an interest rate of 2.04% (£2,040 payable on maturity Qrt 1, 2027).
- £32,000 was transferred to the Metro Bank Account – balance on 31st January 2026: £120,264.43.
- £5,000 was transferred to Lloyds Bank – Fixed Term Deposit of £100,000 and bank balance of the feeder account was £20,917.65 on 31st January 2026.
- £10,000 was transferred to the Nationwide Account. The funds were returned due to the Additional Information Form 'timing out' before all signatories were able to complete it. This process had been time-consuming and difficult to complete – The RFO would attempt to complete the on-line process again.

The overtime claimed between April and February was noted.
5.2 Payments and receipts list to 31st January 2026 – Cllr Sheen had no issues to bring to the Committee's attention. The Payment List would be recommended to Council for approval.
5.3 Committee Accounts to 31st January 2026 – The Accounts had been circulated and there were no queries. The Accounts would be recommended to Council for approval.
It was noted that Goldservice cleaning charges for Russell House would increase by £1.09 per week, this would be within the 2026/27 budget.
<u>2025/26 Budget – In year budget concerns</u>
The RFO reported that there were no major areas of concern to bring to the Committee's attention at this point in the year.
<u>H&L</u> – Two budget lines would be overspent: electricity (due to the out of contract period on a variable rate)and repairs (due to the unexpected cost of replacing a number of lampposts). Underspend in other budget lines would be vired at year end and the remainder would be met by the H&L reserve.
<u>FG&GP</u> – Two budget lines may become overspent: office expenses and Russell House maintenance. Any overspend would be met from underspend in other budget lines and the Committee would remain within budget.
<u>Community Engagement</u> – The Christmas Lights budget was £2,000+ overspent. This was due to the expenditure of some unspent grant funds held. The Committee would remain within budget.

The Clerk requested that an outstanding repair on the Fullers Hill public toilet be rolled into next year's budget.

OSA – Two budget lines were overspent: KGF water (due to the unexpected £2,5000 bill) and KGF maintenance (due to unscheduled resurfacing work in the playground and the unbudgeted cess pit emptying and investigation costs). All overspend would be met from underspend in other budget lines and the contingency budget and the Committee would remain within budget.

5.4 Internal Audit Plan 2026/27 – The RFO reported that WTC operation had not changed, nor had there been any financial or legal changes. Following discussion it was agreed to recommend the Plan to Council.

Following discussion it was agreed to appoint Kent County Council as the WTC Internal Auditor.

5.5 Effectiveness of Internal Audit – The Effectiveness of Internal Audit had been circulated and reviewed, and it was agreed to recommend its approval to Council.

5.6 FG&GP year end virements – The RFO reported that it would be necessary to make the following virements: -

- Any overspent budgets would be reduced by viring from contingency/subscriptions/utilities/community engagement.
- Any unspent training budget should be rolled to fund the Deputy Clerk and Assistant Clerk/Finance Officer registration for CILCA (Certificate in Local Council Administration).
- Any unspent professional fees to be moved to the professional fees reserve.
- Any unspent salary lines to be moved to payroll contingency reserve to fund a handover period for retiring Clerk/new Clerk.

Following discussion this was agreed.

5.7 Bank signatories – Following the resignation of Councillor Robson, the RFO had asked Cllr Rodgers to undertake the monthly account reconciliation checks, which should be undertaken by a member not sitting on FG&GP. They also shouldn't be a signatory, so the RFO requested that Cllr Rodgers be removed from the signatory list and Cllr Breminer be added to the remaining signatories, Cllrs Boyle, Lord and Sheen. Following discussion this was agreed.

5.8 Previously agreed Grant to Pootings Residents Association – Council had previously agreed to award a grant of £750 to the PRA subject to confirmation that such an award was acceptable to WTC auditors. The Auditor and KALC did not have an issue with the grant from the perspective of the use of public funds. However, to complete due diligence Cllr Sheen also raised the issue of the PRA grant with Sevenoaks District Council (SDC). A response had been received stating that WTC should consider if payment of this grant would affect their potential to provide comments in any future planning application, that is, would WTC be able to show they have retained an open mind and did not have a conflict of interest. Following discussion, it was agreed to recommend to Council that the grant to the PRA should not be paid to obviate the risk.

5.9 Grant application from Sevenoaks Volunteer Transport Group - Cllr Sheen had reviewed the Grant Application form and following discussion it was agreed to recommend to Council a grant of £125.

	5.10 Grant application from Westerham Town Partnership - Cllr Sheen had reviewed the Grant Application form and following discussion it was agreed to recommend to Council a grant of £500 ,to be paid out of the 2026/27 budget as the Fair was due to take place on 2nd May. **5.11 Grant application from Edenbridge First Responders –** Cllr Sheen had reviewed the Grant Application form and following discussion it was agreed to recommend to Council a grant of £500.	
6.	<u>**Governance**</u> **6.1 Gold Award –** A updated Plan had been circulated. Cllr Sheen had circulated a paper on uploading relevant Committee papers prior to meetings to support enhanced transparency for residents regarding the information available to Cllrs which informed the decision making at the relevant meetings. Following discussion, it was agreed that prior to each meeting the Council/Committee Chair should consider which papers should be uploaded to WTC website. For example, going forward FG&GP should include audit reports, payments with payroll redacted, reserves, and draft polices for approval. The Clerk stated that an Action Plan with costings should be included alongside the Strategic Business Plan. It was agreed that the RFO would investigate. **6.2 Action Plan for Strategic Business Plan –** The updated Plan had been circulated. There was nothing to add. **6.3 ECO Plan –** The updated Plan had been circulated. It was agreed to amend the Plan to state that Russell House lights were fully LED. **Policies and Procedures to review/approve:** **6.4 Financial Risk Assessment –** The Risk Assessment had been circulated and following discussion and review it was agreed to recommend approval to Council with minor amendments. **6.6 Asset Register –** The Asset Register had been circulated. Following discussion, it was agreed to recommend approval to Council with minor amendments. **6.6 Flexible Working Policy -** The Policy had been circulated and had been recommended for approval by HR Committee. Following discussion, it was agreed to approve the Policy with minor amendments.	AH DM AH
7.	<u>**General Purposes**</u> **Land Issues** **7.1 Clerks Report –** Thanks were given to the Clerk for her report. Following discussion, it was agreed to reimburse Cllr Lord for LED bulbs for the remaining lights in Russell House that had not been changed to LED. **7.2 Doctors Surgery Lease –** Cllr Sheen had circulated notes from the meeting with the Doctor's Surgery on 30th January. Following lengthy discussion, it was agreed that quotes would be obtained for a rent valuation of the ground floor and once received a meeting would be requested. **7.3 Churchill School Lease –** Cllr Lord reported that the Academy had agreed the majority of the issues that had been raised. Following discussion, it was agreed to recommend a 125-year lease with the option on 1.6 acres to Council. It was agreed that Cllr Lord would email Aquinas and request that all	

	legal costs be covered by Aquinas and request a proposed rental figure. **7.4 KGF Footpath SR341 re-diversion –** The Clerk reported The Order to create and extinguish a PROW on KGF was made on 28th January. This completed the process to move the PROW. An invoice had not been received yet. **7.5 Currant Hill Allotments –** Cllr Lord reported that the he had met with Mr H Warde and he would make a note of the meeting for the file. He reported that the meeting was very positive and outcomes would be reported as soon as they were known. **Russell House** **7.6. Maintenance Plan –** The updated Maintenance Plan was noted. **7.7 Double glazing at Russell House –** Following discussion, it was agreed that this matter would be discussed at the next meeting. **7.8 Actions from Fire Risk Assessment –** The Clerk had circulated actions from the Fire Risk Assessment Report. Some of the actions had been completed. However, quotes were being sought for work to the emergency lights and for a new EICR (Electrical Installation Condition Report). **7.9 Lift Maintenance quote –** Following a routine service a report had been received which identified remedial actions. There was a safety requirement that permanent lighting was fitted in the lift shaft and lift pit, with a minimum of light level of 50 LUX throughout. The existing shaft lighting was in a poor physical condition and did not conform to standards to ensure the safety of person working in the lift shaft and pit. A quote of £1,265.85 had been received from our contractor. In addition, the car top control light was faulty and needed replacing. A quote of £450.06 has been received. Following discussion, it was agreed to go ahead with the works at a cost of total £1,715.91.	JL AH AH
8.	**Correspondence** None.	
9.	**Reports from Councillors** None.	
10.	**TN16, Crockham Hill Village newsletter and Website** None.	
11.	**Matters for District and County Councillors** None.	
12.	**Further Matters for Consideration at the next meeting** None.	
13.	**Date of next meeting** Monday 11th May 2026	
	Part 2 Pursuant to Section 1 (2) of the Public Bodies (admission meetings) Act 1960. The Public be excluded from the meeting during consideration of the under mentioned items on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business concerned.	

14.	**HR Minutes** The HR minutes from the meeting on 9th March had been circulated and were approved.	
15.	**Performance Management Pay Scale Increment** Following discussion it was agreed, following a recommendation from the HR Committee, that all staff had achieved a satisfactory performance review and would therefore be entitled to an increase of one spinal point on the pay range from 1st April 2026 in accordance with the Renumeration Policy.	

The meeting was concluded at 9. 30 pm.

Minutes confirmed as a correct record:

Chairman

Salaries redacted.

Date: 27/04/2026

Time: 13:50

User: DJM

Westerham Town Council

Cashbook 3

Santander Bank Current A/c

Payments made between 01/03/2026 and 31/03/2026

						Nominal Ledger Analysis			
Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
[redacted]	[redacted]	[redacted]	[redacted]			[redacted]	[redacted]	[redacted]	[redacted]
02/03/2026	Corporate Finance Ltd	DD	128.32		21.39	4050	101	106.93	R.Hse laptop lease
02/03/2026	SSE Energy Ltd	DD	99.23		4.72	4200	202	94.51	KGF electricity
03/03/2026	Amazon UK Ltd	DEBIT CARD	28.99		4.83	4030	101	24.16	R.Hse hoover bags
04/03/2026	Screwfix	DEBIT CARD	135.00		22.50	4353	202	112.50	KGF Makita battery
04/03/2026	Amazon UK Ltd	DEBIT CARD	10.78		1.80	4353	202	4.49	Disposable gloves
						4890	401	4.49	Disposable gloves
04/03/2026	Amazon UK Ltd	DEBIT CARD	17.78		2.96	4035	101	14.82	R.Hse bulbs
05/03/2026	T Baker	BACS	550.00			4400	202	550.00	KGF Fencing
05/03/2026	Post Office	DEBIT CARD	6.96			4030	101	6.96	Office stamps
10/03/2026	S Grange	BACS	360.00			4035	101	360.00	Chamber chairs
						312		-360.00	Chamber chairs
						6000	101	360.00	Chamber chairs
10/03/2026	S Grange	BACS	64.76		10.79	4436	401	53.97	Com. lunch prizes
						328		-53.97	Com. lunch prizes
						6000	401	53.97	Com. lunch prizes
10/03/2026	Streetlights Ltd	BACS	186.00		31.00	4430	301	155.00	H&L repair
						333		-155.00	H&L repair
						6000	301	155.00	H&L repair
10/03/2026	D Marshall	BACS	7.80		1.30	4030	101	6.50	Office expenses
10/03/2026	A Howells	BACS	217.09			4030	101	34.59	Office expenses
						4421	401	25.60	Family fun session refreshment
						4435	401	156.90	Xmas & Easter gifts memory caf
						327		-156.90	Xmas & Easter gifts memory caf
						6000	401	156.90	Xmas & Easter gifts memory caf
10/03/2026	Heliocentrix Ltd	BACS	219.59		36.60	4050	101	182.99	IT Support agreement
10/03/2026	Heliocentrix Ltd	BACS	141.41		23.57	4050	101	117.84	Mtcrosoft agreement
10/03/2026	Ground Control	BACS	1,160.00			4890	205	100.00	Weeding beggars lane roundabou
						4404	205	60.00	Mowing C.Hill playground
						4405	205	1,000.00	R.Hse garden contract
10/03/2026	Glasdon Ltd	BACS	582.46		97.08	4353	202	485.38	2 x new dog bins
10/03/2026	Stark Building	BACS	30.40		5.07	4400	202	25.33	KGF materials
10/03/2026	E C Ruby Ltd	BACS	100.00			4601	401	100.00	Xmas lights electricity
10/03/2026	Castle Water	BACS	45.34			4432	401	45.34	F.Hill toilet water
	Subtotal Carried Forward:		5,536.74	0.00	263.61			5,273.13	

Westerham Town Council

Cashbook 3

Santander Bank Current A/c

Payments made between 01/03/2026 and 31/03/2026

						Nominal Ledger Analysis			
Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
10/03/2026	Castle Water	BACS	58.72			4201	202	58.72	KGF water
10/03/2026	Goldservice Contract Cleaning	BACS	622.67		103.78	4432	401	518.89	F.Hill toilets cleaning
10/03/2026	Goldservice Contract Cleaning	BACS	236.34		39.39	4030	101	196.95	R.Hse cleaning
10/03/2026	D Marshall	BACS	93.15			4009	101	93.15	Travel expenses
10/03/2026	WHMC	BACS	127.50			4436	401	63.75	Community lunch hall hire
						4422	401	63.75	Family fun hall hire
10/03/2026	Siemens Financial Services Ltd	DD	120.00		20.00	4030	101	100.00	R.Hse phone system
10/03/2026	Canva	DEBIT CARD	99.99		16.67	4045	101	83.32	Annual subscription
17/03/2026	SSE Energy	DD	219.38		10.45	4200	202	208.93	KGF electricity
17/03/2026	EDF Energy	DD	127.01		6.05	4010	101	120.96	RH electricity
17/03/2026	DRAX Energy	DD	828.79		138.13	4200	301	690.66	H&L electricity
						333		-690.66	H&L electricity
						6000	301	690.66	H&L electricity
19/03/2026	Amazon	DEBIT CARD	199.96		33.33	4421	401	166.63	C Hill Gardening Club planters
24/03/2026	Drax Energy Ltd	DD	365.86		17.42	4432	401	50.21	F.Hill toilet electricity
						4200	202	298.23	KGF electricity
24/03/2026	Amazon	DEBIT CARD	252.00		42.00	4421	401	210.00	C Hill Gardening club planter
25/03/2026	Amazon	DEBIT	14.98		2.50	4030	101	12.48	Water filter cartridges
25/03/2026	Amazon	DEBIT CARD	32.28		5.38	4890	401	26.90	litter pick gloves
26/03/2026	Amazon	DEBIT CARD	92.99		15.50	4421	401	77.49	C Hill Gardnening club planter
[redacted]	[redacted]	[redacted]	[redacted]		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
28/03/2026	BCM Electrical	BACS	222.00		37.00	4601	401	185.00	Green electricity testing
[redacted]	[redacted]	[redacted]	[redacted]		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]			[redacted]	[redacted]	[redacted]	[redacted]
28/03/2026	J Wilson	BACS	50.00			4601	401	50.00	Xmaslights electricity
28/03/2026	Edenbridge Responders	BACS	500.00			4100	101	500.00	Grant Edenbridge Responders

Subtotal Carried Forward:	22,102.20	0.00	751.21	21,350.99

Westerham Town Council

Cashbook 3

Santander Bank Current A/c

Payments made between 01/03/2026 and 31/03/2026

						Nominal Ledger Analysis			
Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
28/03/2026	Joy Lewis	BACS	80.00			4435	401	80.00	Mem cafe entertainment
						327		-80.00	Mem cafe entertainment
						6000	401	80.00	Mem cafe entertainment
28/03/2026	T. Atkins	BACS	995.00			4402	205	995.00	CHill garden mntnc
28/03/2026	Dan Jordan Publishing Ltd	BACS	144.00		24.00	4011	101	120.00	TN16
28/03/2026	Sevenoaks District Council	BACS	801.84		133.64	4354	202	668.20	Emptying dog bins
28/03/2026	RBS	BACS	222.00		37.00	4004	101	185.00	Training - JOS
28/03/2026	D Marshall	BACS	112.95			4009	101	112.95	Travel Expenses
28/03/2026	Streetlights Ltd	BACS	126.00		21.00	4430	301	105.00	H&L repair
28/03/2026	CJS Plants Ltd	BACS	957.60		159.60	4418	205	798.00	Winter hanging baskets
28/03/2026	CSG Global	BACS	40.78		6.80	4030	101	33.98	Stationery
28/03/2026	O Ireland	BACS	800.00			4421	401	800.00	Skate boarding tuition
28/03/2026	A Clark	BACS	150.00			4404	205	150.00	CHill Quadre play
28/03/2026	Playplace	BACS	1,001.10		166.85	4422	401	834.25	Easter play scheme
28/03/2026	A Jones	BACS	2,542.00			4426	205	2,542.00	Bedding and planting
28/03/2026	A Howells	BACS	22.95			4009	101	22.95	Travel expenses
28/03/2026	Sevenoaks District Council	BACS	1,000.00			4100	101	1,000.00	Grant Greensands
28/03/2026	SVTS	BACS	125.00			4100	101	125.00	SVTS grant
28/03/2026	Stark Building	BACS	27.59		4.60	4353	202	22.99	KGF socket set
28/03/2026	D Coen	BACS	7.98			4603	401	7.98	C Hill coffee am refresh
28/03/2026	J O'Sullivan	BACS	18.00			4009	101	18.00	Travel expenses
28/03/2026	Sheds direct	DEBIT CARD	199.97		33.33	4421	401	166.64	Pre school planters
30/03/2026	Focus Group	DD	359.58		59.93	4030	101	299.65	RH Telephone charges
31/03/2026	Dan Jordan Publishing Ltd	BACS	144.00		24.00	4011	101	120.00	TN16
31/03/2026	BCM Electrical	BACS	180.00		30.00	4601	401	150.00	The Green elec survey
31/03/2026	C Hill Hall	BACS	90.00			4603	401	90.00	Hall hire coffee am
31/03/2026	D Coen	BACS	155.69			4421	401	155.69	Gardening club plants
31/03/2026	Wealden Services	BACS	447.68		74.61	4410	205	373.07	Open space mowing
31/03/2026	Total Tackle	BACS	50.00			4005	101	50.00	Long service award
31/03/2026	Goldservice Contract Cleaning	BACS	571.38		95.23	4432	401	476.15	F Hill toilet cleaning
31/03/2026	Goldservice Contract Cleaning	BACS	236.34		39.39	4030	101	196.95	RH cleaning
31/03/2026	Trophies Plus	DEBIT CARD	151.20		25.20	4890	401	126.00	Community Awards
31/03/2026	Amazon	DEBIT CARD	44.08		7.35	4400	202	36.73	KGF bin liners
	Subtotal Carried Forward:		33,906.91	0.00	1,693.74			32,213.17	

Westerham Town Council

Cashbook 3

Santander Bank Current A/c

Payments made between 01/03/2026 and 31/03/2026

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	Nominal Ledger Analysis A/c	Centre	£ Amount	Transaction Details
		Total Payments:	33,906.91	0.00	1,693.74			32,213.17	

07/04/2026

10:28

Westerham Town Council

Detailed Income & Expenditure by Budget Heading 31/03/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101	General Administration							
1005	Rental Income	52,930	52,930	0			100.0%	
1007	CIL income	4,595	0	(4,595)			0.0%	4,595
1076	Precept	341,235	341,235	0			100.0%	79,950
1090	Interest	8,939	9,000	61			99.3%	
	General Administration :- Income	**407,699**	**403,165**	**(4,534)**			**101.1%**	**84,545**
4000	Salaries	108,421	107,960	(461)		(461)	100.4%	
4001	Ers NI	12,510	12,445	(65)		(65)	100.5%	
4002	Ers Pension Contributions	26,405	26,340	(65)		(65)	100.2%	
4004	Training	1,864	3,000	1,136		1,136	62.1%	
4005	Payroll Contingencies	50	2,500	2,450		2,450	2.0%	
4009	Allowances/Expenses	696	750	54		54	92.8%	
4010	Utilities	1,974	3,800	1,826		1,826	51.9%	
4011	Community Engagement	1,325	3,000	1,675		1,675	44.2%	
4020	Rates	9,855	10,000	145		145	98.6%	
4030	Office Expenses	9,804	9,750	(54)		(54)	100.6%	
4035	Russell Hse Mtce and Repairs	6,773	5,000	(1,773)		(1,773)	135.5%	1,040
4040	Insurance	8,266	8,320	54		54	99.4%	
4041	Professional Fees	1,085	3,000	1,915		1,915	36.2%	
4042	Audit Fee (Internal/External)	602	3,300	2,699		2,699	18.2%	
4045	Subscriptions	3,207	3,500	293		293	91.6%	
4046	Chairman's Allowance	105	150	45		45	70.2%	
4050	PC/Software Support	6,313	7,000	687		687	90.2%	
4100	Grants	6,850	7,000	150		150	97.9%	
4889	Golden Jubilee Clock	298	325	27		27	91.7%	
4890	Contingencies	843	1,500	657		657	56.2%	
	General Administration :- Indirect Expenditure	**207,246**	**218,640**	**11,394**	**0**	**11,394**	**94.8%**	**1,040**
	Net Income over Expenditure	**200,453**	**184,525**	**(15,928)**				
6000	plus Transfer from EMR	1,040	0	(1,040)				
6001	less Transfer to EMR	84,545	0	(84,545)				
	Movement to/(from) Gen Reserve	**116,948**	**184,525**	**67,577**				

Grand Totals:- Income	**407,699**	**403,165**	**(4,534)**			**101.1%**
Expenditure	**207,246**	**218,640**	**11,394**	**0**	**11,394**	**94.8%**
Net Income over Expenditure	**200,453**	**184,525**	**(15,928)**			
plus Transfer from EMR	**1,040**	0	(1,040)			
less Transfer to EMR	**84,545**	0	(84,545)			
Movement to/(from) Gen Reserve	**116,948**	**184,525**	**67,577**			

Westerham Town Council

Detailed Income & Expenditure by Budget Heading 31/03/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101	General Administration							
1005	Rental Income	52,930	52,930	0			100.0%	
1007	CIL income	4,595	0	(4,595)			0.0%	4,595
1076	Precept	341,235	341,235	0			100.0%	79,950
1090	Interest	8,939	9,000	61			99.3%	
	General Administration :- Income	**407,699**	**403,165**	**(4,534)**			**101.1%**	**84,545**
4000	Salaries	108,421	108,460	39		39	100.0%	
4001	Ers NI	12,510	12,545	35		35	99.7%	
4002	Ers Pension Contributions	26,405	26,440	35		35	99.9%	
4004	Training	1,864	3,000	1,136		1,136	62.1%	
4005	Payroll Contingencies	50	2,500	2,450		2,450	2.0%	
4009	Allowances/Expenses	696	750	54		54	92.8%	
4010	Utilities	1,974	3,000	1,026		1,026	65.8%	
4011	Community Engagement	1,325	2,200	875		875	60.2%	
4020	Rates	9,855	10,000	145		145	98.6%	
4030	Office Expenses	9,804	9,850	46		46	99.5%	
4035	Russell Hse Mtce and Repairs	6,773	5,800	(973)		(973)	116.8%	1,040
4040	Insurance	8,266	8,320	54		54	99.4%	
4041	Professional Fees	1,085	3,000	1,915		1,915	36.2%	
4042	Audit Fee (Internal/External)	602	3,300	2,699		2,699	18.2%	
4045	Subscriptions	3,207	3,500	293		293	91.6%	
4046	Chairman's Allowance	105	150	45		45	70.2%	
4050	PC/Software Support	6,313	7,000	687		687	90.2%	
4100	Grants	6,850	7,000	150		150	97.9%	
4889	Golden Jubilee Clock	298	325	27		27	91.7%	
4890	Contingencies	843	1,500	657		657	56.2%	
	General Administration :- Indirect Expenditure	**207,246**	**218,640**	**11,394**	**0**	**11,394**	**94.8%**	**1,040**
	Net Income over Expenditure	**200,453**	**184,525**	**(15,928)**				
6000	plus Transfer from EMR	1,040	0	(1,040)				
6001	less Transfer to EMR	84,545	0	(84,545)				
	Movement to/(from) Gen Reserve	**116,948**	**184,525**	**67,577**				
	Grand Totals:- Income	**407,699**	**403,165**	**(4,534)**			**101.1%**	
	Expenditure	**207,246**	**218,640**	**11,394**	**0**	**11,394**	**94.8%**	
	Net Income over Expenditure	**200,453**	**184,525**	**(15,928)**				
	plus Transfer from EMR	**1,040**	0	(1,040)				
	less Transfer to EMR	**84,545**	0	(84,545)				
	Movement to/(from) Gen Reserve	**116,948**	**184,525**	**67,577**				

Westerham Town Council

Detailed Income & Expenditure by Budget Heading 31/03/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101	General Administration							
1005	Rental Income	52,930	52,930	0			100.0%	
1007	CIL income	4,595	0	(4,595)			0.0%	4,595
1076	Precept	341,235	341,235	0			100.0%	79,950
1090	Interest	8,939	9,000	61			99.3%	
	General Administration :- Income	**407,699**	**403,165**	**(4,534)**			**101.1%**	**84,545**
4000	Salaries	108,421	108,460	39		39	100.0%	
4001	Ers NI	12,510	12,545	35		35	99.7%	
4002	Ers Pension Contributions	26,405	26,440	35		35	99.9%	
4004	Training	1,864	3,000	1,136		1,136	62.1%	
4005	Payroll Contingencies	50	2,500	2,450		2,450	2.0%	
4009	Allowances/Expenses	696	750	54		54	92.8%	
4010	Utilities	1,974	3,000	1,026		1,026	65.8%	
4011	Community Engagement	1,325	2,200	875		875	60.2%	
4020	Rates	9,855	10,000	145		145	98.6%	
4030	Office Expenses	9,804	9,850	46		46	99.5%	
4035	Russell Hse Mtce and Repairs	6,773	5,800	(973)		(973)	116.8%	1,040
4040	Insurance	8,266	8,320	54		54	99.4%	
4041	Professional Fees	1,085	3,000	1,915		1,915	36.2%	
4042	Audit Fee (Internal/External)	602	3,300	2,699		2,699	18.2%	
4045	Subscriptions	3,207	3,500	293		293	91.6%	
4046	Chairman's Allowance	105	150	45		45	70.2%	
4050	PC/Software Support	6,313	7,000	687		687	90.2%	
4100	Grants	6,850	7,000	150		150	97.9%	
4889	Golden Jubilee Clock	298	325	27		27	91.7%	
4890	Contingencies	843	1,500	657		657	56.2%	
	General Administration :- Indirect Expenditure	**207,246**	**218,640**	**11,394**	**0**	**11,394**	**94.8%**	**1,040**
	Net Income over Expenditure	**200,453**	**184,525**	**(15,928)**				
6000	plus Transfer from EMR	1,040	0	(1,040)				
6001	less Transfer to EMR	84,545	0	(84,545)				
	Movement to/(from) Gen Reserve	**116,948**	**184,525**	**67,577**				
201	Allotments							
1200	Allotment Rents	4,678	4,400	(278)			106.3%	
	Allotments :- Income	**4,678**	**4,400**	**(278)**			**106.3%**	**0**
4025	Rent Payable	450	450	0		0	100.0%	
4201	Water	324	1,000	676		676	32.4%	
4300	Allotment Prizes	178	200	22		22	88.8%	

Continued over page

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4400	Maintenance	759	2,750	1,991		1,991	27.6%	
	Allotments :- Indirect Expenditure	**1,711**	**4,400**	**2,689**	**0**	**2,689**	**38.9%**	**0**
	Net Income over Expenditure	**2,967**	**0**	**(2,967)**				
202	King George Playing Field							
1010	Sundry Income	168	200	32			83.9%	
	King George Playing Field :- Income	**168**	**200**	**32**			**83.9%**	**0**
4200	Electricity	1,667	1,700	33		33	98.1%	
4201	Water	907	900	(7)		(7)	100.8%	
4350	Petrol	0	100	100		100	0.0%	
4353	New Equipment	665	700	35		35	95.1%	
4354	Emptying Dog Bins	2,673	2,700	27		27	99.0%	
4400	Maintenance	13,323	7,700	(5,623)		(5,623)	173.0%	5,620
4410	Grass Cutting	6,908	7,000	92		92	98.7%	
	King George Playing Field :- Indirect Expenditure	**26,143**	**20,800**	**(5,343)**	**0**	**(5,343)**	**125.7%**	**5,620**
	Net Income over Expenditure	**(25,976)**	**(20,600)**	**5,376**				
6000	plus Transfer from EMR	5,620	0	(5,620)				
	Movement to/(from) Gen Reserve	**(20,356)**	**(20,600)**	**(244)**				
205	Other APFOS							
1010	Sundry Income	5,828	0	(5,828)			0.0%	
	Other APFOS :- Income	**5,828**	**0**	**(5,828)**				**0**
4400	Maintenance	12	1,200	1,189		1,189	1.0%	
4402	Crockham Hill Garden	1,705	1,300	(405)		(405)	131.2%	710
4404	Crockham Hill Playing Field	2,216	6,000	3,784		3,784	36.9%	935
4405	Russell House Contract (Garden	1,000	1,400	400		400	71.4%	
4410	Grass Cutting	5,564	8,000	2,436		2,436	69.6%	
4418	Hanging Baskets	6,868	2,300	(4,568)		(4,568)	298.6%	
4420	Weedkilling	1,777	1,800	23		23	98.7%	
4426	Westerham flowers	2,830	3,000	170		170	94.3%	
4427	Work on Trees	1,540	4,600	3,060		3,060	33.5%	
4890	Contingencies	699	800	101		101	87.4%	
	Other APFOS :- Indirect Expenditure	**24,211**	**30,400**	**6,189**	**0**	**6,189**	**79.6%**	**1,645**
	Net Income over Expenditure	**(18,384)**	**(30,400)**	**(12,016)**				
6000	plus Transfer from EMR	1,645	0	(1,645)				
	Movement to/(from) Gen Reserve	**(16,739)**	**(30,400)**	**(13,661)**				

Continued over page

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
206	Street Furniture							
4500	Seats	3,585	3,600	15		15	99.6%	
4501	Notice Boards	0	100	100		100	0.0%	
4502	Bus Shelters	50	150	100		100	33.3%	
	Street Furniture :- Indirect Expenditure	**3,635**	**3,850**	**215**	**0**	**215**	**94.4%**	**0**
	Net Expenditure	**(3,635)**	**(3,850)**	**(215)**				
301	Highways & Lighting							
4200	Electricity	12,572	11,100	(1,472)		(1,472)	113.3%	1,475
4400	Maintenance	5,616	5,700	84		84	98.5%	
4430	Repairs - existing light stock	16,750	1,850	(14,900)		(14,900)	905.4%	14,880
4712	Church Floodlighting	3,291	700	(2,591)		(2,591)	470.1%	2,920
4713	Highways Maintenance	650	0	(650)		(650)	0.0%	650
4890	Contingencies	272	300	28		28	90.7%	
	Highways & Lighting :- Indirect Expenditure	**39,150**	**19,650**	**(19,500)**	**0**	**(19,500)**	**199.2%**	**19,925**
	Net Expenditure	**(39,150)**	**(19,650)**	**19,500**				
6000	plus Transfer from EMR	19,925	0	(19,925)				
	Movement to/(from) Gen Reserve	**(19,225)**	**(19,650)**	**(425)**				
401	Youth & Community							
1010	Sundry Income	7,070	0	(7,070)			0.0%	7,070
	Youth & Community :- Income	**7,070**	**0**	**(7,070)**				**7,070**
4421	Youth Provision	4,709	8,900	4,191		4,191	52.9%	
4422	Play Provision	1,068	1,500	433		433	71.2%	
4431	Tourism	0	50	50		50	0.0%	
4432	Fullers Hill Toilet	7,168	9,000	1,832		1,832	79.6%	
4434	Summer Play Scheme	2,349	2,900	551		551	81.0%	
4435	Memory Cafe	1,994	0	(1,994)		(1,994)	0.0%	1,873
4436	Community Lunch	1,774	675	(1,099)		(1,099)	262.8%	1,066
4437	CCTV	0	200	200		200	0.0%	
4601	Christmas Lights & tree	8,224	8,250	26		26	99.7%	
4603	Community Engagement	485	500	15		15	97.0%	
4890	Contingencies	1,382	1,400	18		18	98.7%	
	Youth & Community :- Indirect Expenditure	**29,153**	**33,375**	**4,222**	**0**	**4,222**	**87.4%**	**2,939**
	Net Income over Expenditure	**(22,083)**	**(33,375)**	**(11,292)**				
6000	plus Transfer from EMR	2,939	0	(2,939)				
6001	less Transfer to EMR	7,070	0	(7,070)				
	Movement to/(from) Gen Reserve	**(26,214)**	**(33,375)**	**(7,161)**				

Continued over page

Westerham Town Council

Detailed Income & Expenditure by Budget Heading 31/03/2026

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	**425,442**	**407,765**	**(17,677)**			**104.3%**	
Expenditure	**331,250**	**331,115**	**(135)**	**0**	**(135)**	**100.0%**	
Net Income over Expenditure	**94,192**	**76,650**	**(17,542)**				
plus Transfer from EMR	**31,169**	0	(31,169)				
less Transfer to EMR	**91,615**	0	(91,615)				
Movement to/(from) Gen Reserve	**33,747**	**76,650**	**42,903**				

Virements 2025/26

(transfer of budget from an underspent budget line to fund an overspent budget line)

Committee	Budget code (from)	Description	Amount	Budget Code (to)	Purpose
FG&GP	4010/101	Utilities	£800	4035/101	Underspend to fund overspend in R.Hse maintenance
FG&GP	4011/101	Com. Engagement	£800	4030/101 4000/101 4001/101 4002/101	Underspend to fund overspend in: Office expenses - £100 Salaries - £500 Ers. NI - £100 Ers. Pension Contrib. - £100
OSA	4200/202	Electricity	£1,100	4201/202 4400/202	Underspend to fund overspend in: KGF water - £200 KGF Maintenance - £900
OSA	4353/202	New Equip.	£300	4354/202 4400/202	Underspend to fund overspend in: Emptying dog bins - £200 KGF Maintenance - £100
OSA	4410/202	KGF Mowing	£500	4400/202	Underspend to fund overspend in KGF Maintenance
OSA	4890/205	Contingencies	£700	4400/202	Underspend to fund overspend in KGF Maintenance
H&L	4400/301	Maintenance	£200	4430/301 4200/301	Underspend to fund overspend in: Repairs - £100 Electricity - £100
H&L	4890/301	Contingencies	£200	4200/301	Underspend to fund overspend in electricity
H&L	4712/301	Church Floodlighting	£300	4200/301	Underspend to fund overspend in electricity
COM. ENG	4421/401	Youth Provision	£2,650	4601/401	Underspend to fund overspend in Christmas Lights
COM.ENG	4422/401	Play Provision	£900	4890/401	Underspend to fund overspend in Contingencies

Accruals 2025/26

(amounts of money that have been earned or spent in a financial year, but not yet paid)

Committee	Budget code	Description	Amount	Detail
FG&GP	1090/101	Interest	£2,295.59	Interest for 25/26 paid in early April
FG&GP	4042/101	Audit	£2,560.00	Costs relating to 25/26 year end/audit

2025/26 Rollovers to 2026/27

(an unspent budget line has an amount transferred to the following year at year end due to a project not being completed during the year it was budgeted for)

Committee	Budget code	Description	Rollover amount	Purpose
FG&GP	4004/101	Training	£1,000	To fund CDB & JOS registering for CILCA
COM. ENG	4432/401	F.Hill Toilet	£1,800	Budget rolled to fund needed repairs

End of year movements to reserves 2025/26

(Any unspent monies at year end, whether derived from additional income or underspent budget lines, can be used to bolster reserves)

Reserve	Description	Amount	Detail
311	Asset Repair Fund	£5,531.49	Additional interest received and closure of Office/Chamber Fund (312)and Vandalism Fund (320) used to increase reserve to fund future replacement of Russell House windows
314	Open Space Reserve	£1,160.00	Underspent Open Space maintenance used to increase Open Space Reserve to fund Granville Rd works
315	Tree Fund	£366.00	Underspent Work On Trees budget used to increase Tree Reserve
317	C. Hill Reserve	£8,145.98	Remaining unspent grant to CHWMPF Trust & some of the underspent Youth Provision budget used to increase reserve to fund tennis court remedial works and planning for future replacement of the pavilion
318	KGF Redevelopment	£9,005.00	Underspent OSA budget lines and Youth Provision budget used to boost the reserve to fund the final stage of the redevelopment project
319	Professional Fees	£5,935.00	Additional interest received and underspent FG&GP budget lines added to reserve to fund expected high level of professional fees in 26/27
326	Payroll Contingency	£2,500.00	Unspent Payroll Contingency budget used to increase reserve to help fund the costs associated with retiring staff i.e. recruitment/handover period
331	Allotment Reserve	£2,967.00	Unspent monies from OSA allotment budget used to top up reserve
333	H&L Fund	£292.99	H&L underspend used to increase H&L reserve to fund planned projects
334	LGR Fund	£1,573.00	Underspent FG&GP budget lines used to create a Local Government Re-organisation Reserve