

MINUTES of the TOWN COUNCIL MEETING of the SWANSCOMBE & GREENHITHE TOWN COUNCIL held on THURSDAY 26 MARCH 2026 at 7.00pm

PRESENT: Councillor Dawn Johnston – Town Mayor
Councillor Emma Ben – Moussa
Councillor Denise Butler
Councillor Lorna Cross
Councillor Ann Duke
Councillor Peter Harris
Councillor Lesley Howes
Councillor Claire Pearce
Councillor Hazel Stephens
Councillor Graham Taylor

ALSO PRESENT: Graham Blew – Town Clerk
Indigo Allred – Administration Officer
Revd. Charlie Lloyd – Evans
x10 Members of the public

ABSENT: There were none

521/25-26. ARRANGEMENTS AND CONSTRAINTS REGARDING FILMING OR RECORDING THE MEETING.

The Town Mayor explained the arrangements and constraints relating to the filming or recording of the meeting.

522/25-26. REV. CHARLIE LLOYD-EVANS, PRIEST IN CHARGE AT ST MARY GREENHITHE & ST PETER AND ST PAUL SWANSCOMBE.

The Town Mayor welcomed Revd. Charlie Lloyd-Evans to the meeting, Revd. Lloyd-Evans thanked the Town Council for the invitation and led the Council in prayer.

523/25-26. APOLOGIES FOR ABSENCE.

An apology for absence was received from Councillor Richard Lees, due to other commitments.

An apology for absence was received from Councillor Alan Reach, due to other commitments.

An apology for absence was received from Councillor Elizabeth Wickham, due to illness.

An apology for absence was received from Kent County Councillor Thomas Mallon due to other commitments.

An apology for absence was received from Dartford Borough Councillor Carol Gale due to other commitments.

An apology for absence was received from Dartford Borough Councillor David Mote due to other commitments.

RESOLVED:

That the reason/s for absence, for the above Town Councillors, be formally accepted and approved.

524/25-26. DECLARATIONS OF INTEREST IN ITEMS ON THE AGENDA.

There were none.

As per Standing Order 34 c) the Chairman adjourned the meeting at this point to allow members of the public to address the meeting in relation to the business being transacted at the meeting.

525/25-26. ITEMS DEEMED URGENT BY THE TOWN MAYOR / MATTERS ARISING FROM PREVIOUS MINUTES AND THEIR POSITION ON THE AGENDA.

There were none.

526/25-26. TO RECEIVE THE MINUTES OF THE SPECIAL TOWN COUNCIL MEETING HELD ON 9 FEBRUARY 2026.

RESOLVED:

That the Minutes of the Special Town Council Meeting held on 9 February 2026 and be confirmed as a true record and be signed.

527/25-26. MINUTES OF THE PLANNING, MAJOR DEVELOPMENT, TRANSPORTATION AND ENVIRONMENT COMMITTEE MEETINGS HELD ON 4 FEBRUARY AND 25 FEBRUARY 2026.

RESOLVED:

That the Minutes of the Planning, Major Developments, Transportation and Environment Committee Meetings held on 4 February, and 25 February 2026 be confirmed and the recommendations made therein be adopted.

528/25-26. MINUTES OF THE RECREATION LEISURE & AMENITIES COMMITTEE MEETINGS HELD ON 22 JANUARY AND 12 MARCH 2026.

RESOLVED:

That the Minutes of the Recreation Leisure & Amenities Committee Meeting held on 22 January and 5 March 2026 be confirmed and the recommendations made therein be adopted.

529/25-26. **MINUTES OF THE FINANCE & GENERAL PURPOSES COMMITTEE MEETING HELD ON 5 MARCH 2026.**

RESOLVED:

That the Minutes of the Finance & General Purposes Meeting held on 5 March 2026 be confirmed and the recommendations made therein be adopted.

530/25-26. **MINUTES OF THE COMMUNITY SAFETY COMMITTEE MEETING HELD ON 11 FEBRUARY 2026.**

RESOLVED:

That the Community Safety Committee Meeting held on 11 February 2026 be confirmed and the recommendations made therein be adopted.

531/25-26. **MINUTES OF THE PERSONNEL COMMITTEE MEETING HELD ON 25 FEBRUARY 2026.**

RESOLVED:

That the Personnel Committee Meeting held on 25 February 2026 be confirmed and the recommendations made therein be adopted.

532/25-26. **INDEPENDENT FORENSIC FINANCIAL INVESTIGATION REPORT (UPDATED DATA REVIEW) – ACTION PLAN.**

The Locum Responsible Financial Officer had been instructed to carry out a forensic financial investigation, and members discussed the report that had been provided. The Locum Responsible Financial Officer detailed the executive summary of the report to the meeting.

A draft Action Plan addressing the issues highlighted in the report had also been submitted by Councillor Graham Taylor and the Locum Responsible Financial Officer.

There followed a lengthy discussion on the draft Action Plan, and the financial position of the Town Council with members agreeing that a separate meeting should be held to further discuss and finalise the Action Plan.

RESOLVED:

1. That the Independent Financial Investigation Report be received and noted.
2. That members be given more time to consider the draft Action Plan and that it be considered again at a Special Town Council meeting.

533/25-26. **ADMINISTRATION STAFFING STRUCTURE AND JOB DESCRIPTION.**

Members of the Personnel Committee had proposed a new administration staffing structure for members to approve and also two job descriptions for the Town Clerk/RFO role for members to select from for the new Town Clerk/RFO role.

RESOLVED:

That the Administration staffing structure be agreed, and that job description 4a be selected for the Town Clerk /RFO role.

534/25-26. **x2 NEW STANDARD LAWN MOWERS.**

In his report to the Recreation Leisure & Amenities Committee Meeting on 12 March 2026, the Senior Groundsman /Gardener had informed members that x2 new standard lawn mowers would be required for the Parks Department. Members considered the inclusion of £983.34 in the 2026-2027 budget to purchase the required lawn mowers as soon as possible after 1 April 2026.

RESOLVED:

That £983.34 required to purchase the x2 new standard lawn mowers be included in the 2026 – 2027 budget, and that they be purchased as soon as possible after 1 April 2026.

535/25-26. **REVIEW OF POLICIES.**

Members of the Recreation Leisure & Amenities Committee had requested that a Working Group be formed to review the Town Council's policies. Members also asked that Standing Orders to be reviewed by the Working Group as well.

RESOLVED:

That a Working Group be formed to review the Town Council's policies and Standing Orders, and that nominees be brought forward to the next meeting.

536/25-26. **LORRY PARK WORKING GROUP – VACANCY.**

Councillor Elizabeth Wickham had requested to come off the membership of the Working Group, members considered how to fill the vacancy, and it was agreed to ask Scott James Dunn PhD who had recently taken part in a co-option.

RESOLVED:

That Scott James Dunn PhD be invited to fill the vacancy.

537/25-26. ANNUAL OPEN TOWN MEETING

Members considered the scheduled date of 29 April 2026 for the Annual Open Town Meeting and, due to the pre-booked annual leave of a member of the Admin Team, members felt that it would need to be re-scheduled.

It was proposed, duly seconded and agreed:

RESOLVED:

That the Annual Open Town Meeting be re-scheduled for 20 May 2026.

538/25-26. MARTYN'S LAW

Members considered the impact of Martyn's law on events held in the Parks and Open Spaces.

RESOLVED:

That the item be considered again in the next financial year, as it was currently felt that none of the events hosted by the Town Council in 2026 -2027 would be in scope.

539/25-26. STAFF / MEMBER TRAINING - UPDATE

The following training had been scheduled / undertaken: -

Administration Officer	VAT Basics – 24 February 2026	HMRC – Online
Finance Training. <i>As per the attached.</i>	Income & Expenditure – 19 March 2026 Year End & Audit – 26 March 2026 Finance for Councillors – 28 April and 21 May 2026 Internal Controls – 6 May 2026	The Parkinson Partnership LLP – Zoom
Cllr Dawn Johnston	The Road Safety & Audit Travel Group (RSATG) – 21 April 2026	KCC – Maidstone

RESOLVED:

That the item be noted.

540/25-26. REPORTS OF OUTSIDE REPRESENTATIVES

Members were advised that this item provided an opportunity for Members appointed as representatives on outside bodies to provide a report at the meeting.

Ingress Park (Greenhithe) Management Limited (IPGM).

Councillor Peter Harris and Councillor Dawn Johnston are the Town Councils representatives on IPGM. IPGM have indicated that, although unable to supply any documentation, they would like a verbal update to be submitted to the Council.

Councillor Peter Harris advised that the AGM had been held, and that the 2024/2026 accounts were expected to be returned, following review from auditors, by the end of the following week.

Whitecliffe Community Liaison Group (WCLG)

Councillor Dawn Johnston is the Town Councils representatives on the WCLG. As previously agreed, the agenda from the meeting on 21 January 2026 was available for inspection.

Councillor Dawn Johnston advised that the group's purpose was looking at issues that arise as the development grows.

541/25-26. **REPORT FROM KENT COUNTY COUNCILLOR.**

Unfortunately, Kent County Councillor for Swanscombe and Greenhithe, Mr Thomas Mallon, was unable to attend the meeting.

No report was submitted.

RESOLVED:

That the item be noted.

542/25-26. **REPORT FROM DARTFORD BOROUGH COUNCILLORS.**

Dartford Borough Councillor Claire Pearce provided an update that included: the Joint Transport Board who had considered the reduction of the 480-bus service running through Stanhope Road, that Fastrack B may be re-instated to run through Stanhope Road, but this would not increase the total volume of busses on the road. Dartford Borough Councillor Emma Ben-Moussa reported that work had been carried out by Dartford Borough Council regarding anti-social parking on Keary Road, and that this included bollards being installed and flower beds planted by school children.

RESOLVED:

That the reports be noted.

543/25-26. **SEALING OF DOCUMENTS.**

There were none

544/25-26. **TOWN MAYORS ANNOUNCEMENTS.**

The Town Mayor, Councillor Dawn Johnston, announced that Reverend Charlie Llyod-Evans would be moving to the Diocese of Oxford in July 2026. On behalf of the Town Council the Town Mayor thanked Reverend Charlie Llyod-Evans for her great service to the community and wished her well in the move.

545/25-26. EXCLUSION OF THE PRESS AND PUBLIC.

MOVED BY Councillor Graham Taylor and seconded by Councillor Peter Harris.

RESOLVED:

That, pursuant to section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, that because of the confidential nature of the business to be transacted, the public and press leave the meeting during consideration of the following item(s).

No members of the press or public were present during discussion of the following item of business.

546/25-26. OLD FIRE STATION COMMUNITY CAFÉ – COST BENEFIT ANALYSIS AND OPTIONS APPRAISAL.

Members were provided with a confidential report from the Locum Responsible Financial Officer, regarding the cost benefit analysis and possible structure options for the Old Fire Station Community Café.

After a lengthy debate on the report, it was agreed:

RESOLVED:

1. That the various utilities rates be queried and, where possible, all utility companies be supplied with up-to-date meter readings.
2. That further research on customer base, peak opening hours, product cost analysis and other business operational considerations undertaken before further consideration and that Councillor Denise Butler would assist Officers with the work.

547/25-26. SALARY GRADES AND FRINGE PAYMENT ISSUE.

Further to the Independent Forensic Financial Review provided by the Locum Responsible Financial Officer, members considered the salary grades in regard to aligning with the National Joint Council's grades, and the fringe payments staff had received.

After a considerable discussion it was agreed:

RESOLVED:

That further work would be undertaken to align with the NJC's salary grading so that staff who had received incorrect payments, through no fault of their own, were not

penalized and that the affected staff would be given individual letters of explanation from the Locum Responsible Financial Officer.

At this point in the meeting, Councillor Peter Harris left the council chamber and took no part in the discussion, or decision or the following item.

548/25-26. **COMPLAINT.**

Members were considered the Complaint and the advice from the Monitoring Officer at Dartford Borough Council.

RESOLVED:

That the item be noted.

549/25-26. **RECOMMENDATION FROM FINANCE AND GENERAL PURPOSES COMMITTEE.**

Members considered the recommendation from the Finance and General Purposes Committee on 5 March 2026.

RESOLVED:

That the recommendation be endorsed.

550/25-26. **INTERNAL AUDIT.**

Members discussed the report and information provided and the actions required to be undertaken in relation to the internal audit.

RESOLVED:

1. That the process for amending Standing Orders so that they include the change of internal auditor every 5 years, in accordance with The Practitioner's Guide, be started.
2. That the Town Council make enquires with the internal auditor used in previous years.
3. That a new Internal Auditor be used for the 2025/2026 accounting period with the Locum Responsible Financial Officer providing quotes from Independent Internal Auditors.

There being no further business to transact the Meeting closed at 9.00 pm.

Signed: _____

(Chairman)

Date: _____

JT

Revised 02/3/26

AGENDA ITEM

TC 26-3-26

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SWANSCOMBE & GREENHITHE PARISH COUNCIL

INDEPENDENT FORENSIC FINANCIAL INVESTIGATION REPORT (UPDATED DATA REVIEW)

Prepared by: Locum Responsible Financial Officer (Locum RFO)

Workbook reviewed: *Financial Investigation – Feb 2026.xlsx* (all tabs)

Updated data position date references in workbook: incl. **24.02.2026** and **01.03.2026**

Date of report: February 2026

For: Finance & General Purposes Committee and Full Council

AGENDA ITEM

STC 8/4/26

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1. EXECUTIVE SUMMARY (UPDATED)

This updated forensic review (based on the revised workbook figures) confirms there is **no evidence of misappropriation**, but there is **material evidence of weak financial governance, insufficient scrutiny, ledger integrity risk, and unsustainable reserves**.

1.1 Headline quantified findings (from workbook)

A. Cumulative actual net deterioration (2019/20–2025/26):

Actual annual net positions (Budget Review tab):

- 2019/20: **+£19,723.84**
- 2020/21: **-£64,409.02**
- 2021/22: **+£27,992.58**
- 2022/23: **-£86,573.92**
- 2023/24: **-£297,821.59**
- 2024/25: **-£119,252.04**
- 2025/26 (to date / projected in workbook): **-£31,061.39**

The last four years alone (2022/23–2025/26) total: **-£534,708.94**.

B. Reserves position (Reserve Review + Balance and Reserve Rec):

- General Reserve at 31.03.2025: **-£53,771**
- General Reserve projected/positioned for 31.03.2026: **-£84,832.69**
- EMR at 31.03.2026: **£128,474**
- Combined reserves at 31.03.2026 (GR + EMR): **£43,641.31**

C. Minimum General Reserve benchmark (JPAG method shown in workbook):

- Precept 2026/27: **£680,610**
- Monthly equivalent: **£56,717.50**
- 3-month minimum benchmark: **£170,152.50**

Funding gap to reach minimum benchmark (if EMR fully transferred to GR):

$£170,152.50 - £43,641.31 = £126,511.19$

D. Cash and immediate liquidity position (Actual Position tab – updated):

- Total cash across listed accounts as at **24.02.2026: £37,675.77**
- Known immediate outflows: **£55,280.372**
- Cash deficit before precept timing: **-£17,604.602**
- Assumed DBC precept transfer (26/27 precept) brought into 25/26: **£120,000**
- Net cash position shown as at **01.03.2026: £102,395.398**

- Amount effectively used from 26/27 budget to support 25/26: **£17,604.602**

E. 2026–2027 budget affordability is “just” affordable but fragile (2026–2027 Estimates + 26–27 Budget Amendments):

- Council agreed expenditure baseline (budget): **£625,610**
- Planned transfer to GR: **£55,000**
- Precept request: **£680,610**
- Locum RFO estimate of expenditure required: **£720,993**
- RFO precept requirement if fully funded without savings/adjustment: **£720,993**
- Difference (RFO vs agreed): **£40,383**

F. Identified in-year savings options (26–27 Budget Amendments):

Core savings identified: **£74,364**

This would improve projected EOY 26/27 GR to **£84,031.08** (still below minimum benchmark of £170,152), leaving a remaining gap of **£86,120.92**.

2. INSTRUCTION, SOURCES AND METHODOLOGY (ALL TABS REVIEWED)

I reviewed **every tab** of the updated workbook:

- Summary
- Payroll Analysis 25-26
- Balances Review
- Reserve Review
- Budget Review
- 2022-23 Review
- 2023-2024 Review
- 2024-2025 Review
- Three Year Comparison
- Three Year – REMOVE CIL
- Balance and Reserve Rec
- CIL
- Actual Position
- Staff Salary Projecs 26-27
- 2026-2027 Estimates
- 26-27 Budget Amendments

Methodology applied:

- Reconstructed trend and year performance from Budget Review and Review tabs
- Cross-checked reserve trajectory between Reserve Review and Balance/Reserve Rec
- Assessed cash liquidity through Actual Position tab
- Tested sustainability using JPAG benchmark calculations embedded in workbook
- Assessed control environment via evidence statements in Balance & Reserve Rec, and internal consistency across tabs
- Extracted and quantified cost drivers via the Three Year Comparison and 2024/25 variance table

3. HIGH-LEVEL FINANCIAL POSITION: ACTUALS, RESERVES, CASH AND RISK

3.1 Financial direction of travel

The Council's financial history shows:

- Two major deficit years: **2022/23 (-£86.6k)** and **2023/24 (-£297.8k)**
- Continued deficit in **2024/25 (-£119.3k)**
- Further deficit trend continuing into **2025/26 (-£31.1k)**

This is not a single anomaly. It indicates **persistent mismatch between income reality, expenditure baseline, and control maturity.**

3.2 Financial resilience has been exhausted

The Council's combined reserves have reduced dramatically:

- Combined reserves 2019/20: **£614,767**
- Combined reserves 2024/25: **£74,703**
- Combined reserves at 2025/26 position: **£43,641.31**

At the same time, General Reserve is negative, meaning the Council is **functionally relying on earmarked amounts and cash timing** rather than holding a true working balance.

3.3 Cash position indicates operating fragility

The updated Actual Position tab shows that at 24.02.2026:

- cash **£37,675.77** against near-term outflows **£55,280.372**, creating a deficit **£17,604.602.**

The Council is therefore operating with **little or no cash buffer**, relying on the timing of precept inflows.

4. YEAR-BY-YEAR FINANCIAL PERFORMANCE (UPDATED)

4.1 2022/23 (2022-23 Review tab)

- Actual income: **£668,996.85**
- Actual expenditure: **£755,570.77**
- Actual net position: **-£86,573.92**

Material drivers identified in workbook:

- Café loss: **£29,076**
- High Misc (Admin): **£45,988**
- High Office Maintenance: **£21,787**
- Vehicle Costs (Parks): **£19,477**
- Playground Spend: **£23,432**
- Other Projects net cost: **£18,610**
- Heritage + Church Hall net (approx): **£14,000**
- Tree works: **£5,232**

Analytical conclusion: 2022/23 is a broad-based overspend year. Multiple cost centres exceeded reasonable tolerance, indicating insufficient in-year corrective control.

4.2 2023/24 (2023-2024 Review tab)

- Actual income: **£672,942.21**
- Actual expenditure: **£970,763.80**
- Actual net position: **-£297,821.59**

Sports Pavilion (key quantified driver):

- Total pavilion spend shown: **£232,453.99**
 - Professional fees: **£203,825.21**
 - Misc expenditure: **£23,365.91**
 - Utilities: **£2,958.87**
 - Construction: **£2,304.00**

Additional drivers stated:

- Café loss: **£29,796** (approx, per driver list)
- “Structural parks pressure” and other costs remain ongoing.

Analytical conclusion: This deficit is materially driven by a project/capital-type spike which appears not to have been stress-tested against reserve capacity or supported by a robust affordability statement to Members.

4.3 2024/25 (2024-2025 Review tab)

- Actual income: **£704,594.92**
- Actual expenditure: **£823,846.96**
- Actual net position: **-£119,252.04**

This year is explicitly stated as **not a repeat of 2023/24's pavilion spike**. Instead, it is characterised by **structural overspends across core operational lines**, evidenced by the Budget vs Actual table:

Selected examples (Budget → Actual → Variance):

- Admin Wages: **£142,750 → £181,092 → +£38,342 (Over)**
- Admin Misc: **£6,000 → £33,371 → +£27,372 (Over)**
- Election Costs: **£2,000 → £16,943 → +£14,943 (Over)**
- Admin Electricity: **£6,500 → £18,249 → +£11,749 (Over)**
- Office Maintenance: **£12,000 → £22,373 → +£10,373 (Over)**
- IT Services: **£4,000 → £10,004 → +£6,004 (Over)**
- Parks Wages: **£108,250 → £151,290 → +£43,040 (Over)**
- Parks Trees: **£3,000 → £16,546 → +£13,546 (Over)**
- Parks Vehicles: **£2,000 → £10,470 → +£8,470 (Over)**
- Allotments Repairs: **£250 → £9,000 → +£8,750 (Over)**
- Café Total: **£37,870 → £59,528 → +£21,658 (Over)**

Analytical conclusion: 2024/25 evidences weak budget construction and weak in-year budgetary control, with repeated overspends in wages, utilities, maintenance, and loss-making services.

4.4 2025/26 (Budget Review and Balance/Reserve Rec tabs)

- Actual income: **£658,655.48**
- Actual expenditure: **£689,716.87**
- Actual net position: **-£31,061.39**

Analytical conclusion: While smaller than prior years, this continues the deficit trajectory and is occurring while General Reserve is already negative. Even “smaller deficits” are now high risk because the working balance is exhausted.

5. BALANCE SHEET, AGAR LINKAGE, AND PHYSICAL CASH (Balances Review tab)

The Balances Review tab provides:

- Total balances/reserves at YE and linkage to AGAR continuity (Box 1/Box 7)
- Bank balances per reconciliation (Box 8 alignment)

Key figures shown:

- 2020/21 total balances/reserves: **£550,357**
- 2021/22: **£578,350**
- 2022/23: **£491,776**
- 2023/24: **£193,955**
- 2024/25: **£74,702** (note tab shows 74,702/74,703 rounding)

Physical cash at YE via bank balances per reconciliation:

- 2022/23: **£474,143.84**
- 2023/24: **£171,133.96**
- 2024/25: **£62,731.01**

Analytical conclusion: The year-end cash position has collapsed alongside reserves, confirming the financial deterioration is not theoretical—it is reflected in physical liquidity.

6. LEDGER CONTINUITY AND OVERSTATEMENT RISK (UPDATED)

The Balance and Reserve Rec tab explicitly states:

“Scribe accounts do not reconcile and will need re-working to ensure balances are correctly brought forward.”

This aligns with your notion that brought-forward balances were not correctly carried for two years, creating confusion and overstatement of position in reports derived from incorrect opening balances.

Quantified risk basis:

- If deficits were not correctly brought forward and therefore not properly reflected in opening positions, the Council’s “apparent” financial headroom could be materially overstated.

This is not a minor posting issue; it impacts:

- Reserve reporting integrity
- Budget monitoring comparatives
- Members’ understanding of affordability
- Audit confidence in continuity

7. BANK RECONCILIATIONS: ASSURANCE GAPS AND CONTROL IMPACT

You have noted, and the workbook narrative supports, that:

- Bank reconciliations were “evidenced as being done” but were not present for all accounts within Scribe.

Forensic control conclusion:

Where reconciliation packs are missing, Council cannot demonstrate:

- completeness of reconciliation across all accounts,
- existence of a monthly “close discipline”,
- independent review and sign-off,
- that ledger bank balances equal bank statement balances.

This does not imply fraud; it implies **insufficient internal control assurance**, which increases governance and audit exposure.

8. RESERVES INTEGRITY: GENERAL RESERVE, EMR AND SUSTAINABILITY (UPDATED)

8.1 General Reserve review (Reserve Review tab)

- 31.03.2020: **£186,404**
- 31.03.2021: **£127,995**
- 31.03.2022: **£87,421**
- 31.03.2023: **£56,156**
- 31.03.2024: **£35,161**
- 31.03.2025: **-£53,771**
- 31.03.2026: **-£84,832.69**

8.2 EMR review (Reserve Review tab)

- 31.03.2024: **£158,794**
- 31.03.2025: **£128,474**
- 31.03.2026: **£128,474**

8.3 Combined reserves at 31.03.2026 (Balance and Reserve Rec)

- GR **-£84,832.69**
- EMR **£128,474**
- Combined **£43,641.31**

8.4 Proper practice benchmark (Balance and Reserve Rec)

Using precept **£680,610**:

- Monthly: **£56,717.50**
- Minimum GR (3 months): **£170,152.50**
- Funding required to reach minimum (if EMR transferred): **£126,511.19**

Analytical conclusion: The Council is currently operating materially below recommended resilience and must adopt a multi-year reserve rebuilding strategy with disciplined surplus generation.

9. THREE-YEAR COST DRIVERS (Three Year Comparison tab)

9.1 Whole Council expenditure trend

- 2022/23: **£755,570.77**
- 2023/24: **£970,763.80** (increase **£215,193.03**, +28.5%)
- 2024/25: **£823,846.96** (decrease **£146,916.84**, -15.1% vs 23/24 but still well above 22/23)

Interpretation: The Council has not returned to a sustainable base post-pavilion year; expenditure remains structurally elevated.

9.2 Administration cost growth

Admin totals:

- 2022/23: **£315,693.22**
- 2023/24: **£550,416.23**
- 2024/25: **£549,842.59**

Wages:

- 2022/23: **£158,935.66**
- 2023/24: **£166,021.25**
- 2024/25: **£181,092.46**

Utilities (gas+electric):

- 2022/23: **£16,619.77**
- 2023/24: **£23,886.67**
- 2024/25: **£23,845.71**

Election costs (24/25): **£16,943.21**

Interpretation: Administration has sustained a high cost base; wage growth is material; and utilities/elections have compounded pressure.

9.3 Parks cost growth

Total parks spend:

- 2022/23: **£221,543.31**
- 2023/24: **£208,309.87**
- 2024/25: **£240,335.03**

Parks wages:

- 2022/23: **£118,830.34**
- 2023/24: **£139,884.20**
- 2024/25: **£151,289.52**

Trees:

- 2022/23: **£5,231.67**
- 2023/24: **£6,426.64**
- 2024/25: **£16,545.92**

Vehicles:

- 2022/23: **£19,477.35**
- 2023/24: **£3,640.21**
- 2024/25: **£10,470.32**

Utilities:

- 2022/23: **£8,556.69**
- 2023/24: **£8,495.31**
- 2024/25: **£9,429.49**

Interpretation: Parks wages and tree spend show significant upward pressure requiring stronger in-year control and planned maintenance strategies.

9.4 Sports Pavilion project profile

- 2022/23: **£8,372.71**
- 2023/24: **£235,447.21** (professional fees **£203,825.21**)
- 2024/25: **£7,028.88**

Interpretation: 23/24 was a capital spike year and must be treated as a known structural contributor to reserve depletion.

9.5 Café performance

Income vs expenditure (net loss):

- 2022/23: Income **£18,072.24**, Expenditure **£47,148.54**, Net **-£29,076.30**

- 2023/24: Income **£23,841.59**, Expenditure **£53,637.18**, Net **-£29,795.59**
- 2024/25: Income **£22,211.38**, Expenditure **£59,527.79**, Net **-£37,316.41**

Interpretation: Losses are persistent and worsening. This is a structural service subsidy that must be addressed as part of recovery.

10. PAYROLL FORENSIC REVIEW (Payroll Analysis 25-26 + Staff Salary Projecs 26-27)

10.1 Duplicate fringe inclusion (Payroll Analysis 25-26)

The workbook quantifies duplication over Apr 2025–Feb 2026:

- Gross pay difference: **£203.56**
- Fringe duplication: **£1,147.43**
- Total overpayment: **£1,350.99**

This indicates fringe amounts were included in payroll calculations twice (embedded and additionally paid), consistent with configuration weakness rather than fraud.

10.2 Control implication

A duplication of this nature persisting indicates:

- Absence of monthly gross-to-net verification discipline
- No independent payroll scrutiny/sign-off sufficient to detect duplicate pay elements
- Over-reliance on payroll automation without reconciliation

10.3 Staffing cost context (Staff Salary Projecs 26-27)

The staff projections tab provides:

- Annual staff costs p.a. figure shown: **£265,245.888262** (salaried group)
- Additional staff costs p.a. shown: **£36,681.06** (hourly/non-band notes section)
Indicative combined total reflected by this schedule: **~£301,926.95**

Interpretation: Staffing costs are a key baseline cost and must be fully controlled with robust payroll governance, especially given reserve weakness and rising employment costs.

11. CIL REVIEW (CIL tab)

The CIL tab contains:

- A running balance schedule beginning at **£71,674.78** and showing expenditure items reducing the balance to **-£89.05** (indicating overspend vs that running balance basis).
- A year-on-year receipts/payments table showing cumulative totals of:
 - Receipts: **£531,341.88**
 - Payments: **£456,067**

- Balance at year end (table total): **£75,274.88**
- A note stating **25/26 expenditure not added** due to constraints.

Forensic conclusion: The CIL presentation indicates inconsistencies between:

- running balance mechanism,
- year-on-year receipt/payment table,
- and recorded/assumed 25/26 movements.

This reinforces the need for:

1. a formal CIL reconciliation exercise (restricted fund ledger), and
2. Council action to regularise any prior misapplication.

Required action (as per your instruction and workbook intent)

Where CIL has been mistakenly applied against revenue expenditure, Council must:

- pass a formal reallocation resolution, and
- ensure the CIL position is corrected in line with the workbook strategy so that the Council does **not** have to replace CIL from General Funds.

This is both a compliance requirement and a financial protection measure.

12. 2026–2027 BUDGET AND FORECAST – DETAILED ANALYTICAL COMMENTARY (UPDATED)

This section is based on:

- **2026–2027 Estimates** tab
- **26–27 Budget Amendments** tab
- supporting reserve benchmark calculations in **Balance and Reserve Rec**
- staffing trajectory in **Staff Salary Projecs 26-27**

12.1 Council-agreed budget position (2026–2027 Estimates)

- Budgeted expenditure 26/27: **£625,610**
- Planned transfer to General Reserve: **£55,000**
- Precept request: **£680,610**

This implies the Council's budget is constructed to create a planned contribution to reserves, **but only if income assumptions perform as expected and expenditure is contained.**

12.2 Locum RFO “required expenditure” view (2026–2027 Estimates)

- RFO estimates expenditure: **£720,993**
- Planned transfer to GR: **£0**
- RFO precept request (if fully funded): **£720,993**

- Difference vs Council budget: **-£40,383**

Interpretation: The updated workbook explicitly identifies a **£40,383** gap between the Council’s adopted expenditure view and the RFO’s risk-adjusted/realistic cost expectation. That gap is the “risk margin” that could materialise through:

- cost inflation,
- baseline pressure from wages, utilities, maintenance, contracts, and loss-making services.

12.3 Cashflow starting position feeding into 2026/27 (2026–2027 Estimates)

The Estimates tab shows:

- Anticipated starting balance (adjusted): **£102,395.398** (NETT as of 01/03/2026 from Actual Position)
- Plus adjusted precept for 25/26: **£663,005.398**
- Adjusted position shown: **£765,400.796**
- Less expenditure vs income: **£720,993**
- Estimated year-end surplus: **£44,407.796** represented by General Reserve

This aligns with the “thin margin” conclusion: even on the RFO scenario, year-end GR would be c. **£44.4k**—far below the minimum benchmark.

12.4 General Reserve benchmark gap remains material (2026–2027 Estimates + Balance and Reserve Rec)

- Minimum GR requirement: **£170,152**
- Estimated GR end of year (RFO model): **£44,407.796**
- Remaining requirement to reach minimum: **£125,744.204** (Estimates tab)

A similar calculation in Balance and Reserve Rec (using combined reserves approach) shows funding required **£126,511.19**—the small difference is attributable to whether the starting point is modelled as end-year GR only or total combined reserves.

12.5 In-year savings measures recommended (26–27 Budget Amendments)

The amendments tab states:

“The Council can afford everything they have budgeted for in 2026–2027, just. This is reliant on all income streams being 100% received, something that has not been achieved historically. The RFO believes it would be financially prudent for the Town Council to make in-year savings.”

Identified savings:

- Removal of RFO/DTC role: **£64,364**
- Trees paused (non-emergency): **£3,000**
- Churchyard wall repairs deferred: **£2,000**

- Reduce non-specific admin misc: **£5,000**

Core savings total: £74,364

Resulting impact:

- Adjusted General Reserve EOY 26/27: **£84,031.08**
- Minimum GR requirement: **£170,152**
- Remaining shortfall: **£86,120.92**

Interpretation: Even after the full suite of “core savings”, the Council would still be operating below minimum GR guidance. This means:

- 2026/27 must be treated as the first year of a **multi-year recovery**, not a “balanced budget year”.

12.6 Structural pressure points highlighted for 26/27 (26–27 Budget Amendments + Three Year Comparison)

- Café continues to operate at near **£37k annual loss** (24/25 net loss **£37,316.41**) and has been loss-making since 2022/23.
- Staffing levels and costs remain high relative to precept, and wage inflation risk remains material.

Overall conclusion on 2026/27:

The Council’s 2026/27 budget is *technically* fundable, but **only with high income performance and strict cost control**. The risk is not hypothetical: the workbook itself demonstrates historic underachievement against “perfect income collection” and repeated overspends against budget lines. Therefore, 2026/27 must be managed as an in-year savings and resilience rebuild year.

13. GOVERNANCE, OVERSIGHT, FINANCIAL AWARENESS AND KEY PERSON DEPENDENCY

Financial data existed and was presented. However, this investigation (updated data included) evidences a **complete failure of effective financial oversight**—both at officer level (financial management discipline) and Member level (challenge, scrutiny, and decision-making based on sustainability).

Evidence of oversight failure includes:

- **Multiple years of deficits** not corrected early enough (cumulative -£534.7k since 2022/23)
- **Reserve collapse** into negative General Reserve territory without timely recovery planning
- **Ledger continuity failure** acknowledged in workbook narrative (balances not correctly brought forward)
- **Bank reconciliation assurance gaps** (absence of evidence for all accounts in Scribe)

- **Payroll configuration error persisting** for an extended period without detection
- **CIL restricted fund misapplication**, indicating misunderstanding of restricted funds governance
- **Loss-making café** continuing and worsening without resolution

This is not about whether reports were produced. It is about whether the organisation had:

- sufficient financial literacy to interpret them,
- sufficient governance discipline to challenge them, and
- sufficient control maturity to respond with corrective action.

Mandatory training (High Priority)

As Locum RFO I recommend **mandatory finance training**:

- Officers: SLCC finance / local council accounting training
- Members: CALC (or equivalent) governance and finance training, particularly for F&GP and budget-setting members

Key person dependency

The persistence of errors (ledger continuity, payroll setup, incomplete reconciliation trail) indicates high key-person dependency and insufficient documented processes. This must be addressed with cross-training, written procedures, and independent review structures.

14. UPDATED RISK MATRIX

Risk	Rating	Why (Updated evidence)
Negative General Reserve / weak resilience	High	GR at -£84,832.69 ; minimum benchmark £170,152.50
Ledger integrity risk	High	Brought-forward balance issues; workbook states Scribe needs re-working
Audit qualification risk	High	Bank rec evidence gaps; CIL treatment; reserves governance risk
Cashflow stress	High	Cash £37,675.77 vs outflows £55,280.372
Structural overspend baseline	High	Admin and parks cost growth; wage pressures; café losses
Governance/awareness weakness	High	Repeated issues not corrected early; limited challenge culture
Key person dependency	High	Controls not institutionalised; errors persisted across years

15. RECOMMENDATIONS AND RECOVERY TIMELINE (UPDATED)

15.1 Immediate (0–30 Days)

1. **Ledger correction and continuity rebuild** in Scribe (brought-forward balances corrected and documented).
2. **Bank reconciliations completed and evidenced** for every account, every month; establish signed reconciliation register.
3. **CIL restricted fund reconciliation** and Council resolution to reallocate/correct treatment in line with workbook strategy to protect General Funds.
4. **Payroll correction:** remove duplicate fringe inclusion; implement monthly gross-to-net verification and independent sign-off.
5. **Issue a corrected reserves report** (GR/EMR/restricted), with clear narrative of sustainability position and benchmark gap.
6. **Stop-gap cash management plan:** given low cash buffer and use of 26/27 funds to support 25/26 by **£17,604.602**, implement immediate cash controls and authorisation discipline.

15.2 Stabilisation (30–90 Days)

7. Implement a **standard monthly finance pack:**
 - o cash by account,
 - o bank recs for all accounts,
 - o budget vs actual with explanations,
 - o forecast outturn,
 - o reserves movements,
 - o 12-month cashflow,
 - o sustainability commentary.
8. **Formal in-year savings plan for 2026/27:** adopt the core savings package **£74,364** unless Council approves alternatives delivering equal or greater resilience.
9. **Café review:** options appraisal (reduce loss, redesign, lease out, close) due to persistent net losses (24/25 **£37,316.41**).
10. **Staffing review:** align staffing model to precept scale and rising employment costs, supported by workforce plan.

15.3 Structural Recovery (3–12 Months)

11. Adopt a **3-year reserve rebuilding plan** with annual surplus targets and a clear pathway to minimum GR benchmark.
12. Reduce key-person dependency with documented procedures and cross-training.

13. Commission an **independent internal control review** focused on reconciliation discipline, reserve governance, payroll controls, and reporting.

15.4 Training (High Priority, must commence within 90 days)

14. Mandatory SLCC/CALC finance governance training for officers and Members to address proven literacy gaps and strengthen scrutiny.

16. CONCLUSION (UPDATED)

There is **no evidence of misappropriation** from the workbook review.

However, there is clear evidence of:

- sustained structural deficit,
- collapse of reserves and negative General Reserve,
- acknowledged ledger continuity failure,
- incomplete bank reconciliation audit trail assurance,
- restricted fund (CIL) governance weakness,
- payroll configuration weakness, and
- substantial officer/member oversight and financial awareness deficiency.

This is a governance reset moment. Recovery is achievable—but only through disciplined reform, robust control implementation, and measurable uplift in officer and Member financial literacy and challenge culture.

17. COVERING STATEMENT TO FULL COUNCIL

Members of Full Council,

This report is a forensic review of the Council's financial sustainability and control environment using the updated working blotter data. The findings are serious. They do not point to fraud or misappropriation; they point to sustained governance weakness and an inadequate control framework.

The Council is operating with a negative General Reserve and a combined reserves position that is materially below proper practice benchmarks. Cashflow is fragile, and the Council has already relied on precept timing support by drawing **£17,604.602** from the 2026/27 budget to support 2025/26 cash needs. The 2026/27 budget is *just* affordable only if income streams are fully realised and costs are tightly contained—an assumption not historically achieved.

These issues could not have developed without a lack of effective challenge. Financial reports may have been presented, but they were not sufficiently interrogated, stress-tested, or acted upon in a timely manner. That is a collective governance issue, spanning both officer financial management discipline and Member scrutiny responsibility.

The Council must now adopt the recovery timeline in full, implement in-year savings, rebuild reserves through sustained surpluses, and mandate finance training via SLCC and CALC. Without these steps, the Council remains exposed to continued deterioration and heightened audit scrutiny.

As Locum RFO, I consider decisive action essential.

S>C Action Plan – 20/03/2026

Section 15.1. Immediate Actions (0-30Days)

	Date
Review 1	
Review 2	
Review 3	
Review 4	
Review 5	
Review 6	

Ref:	Actions	By	Verified By	Completion Date	Comments and dated actions	RAG
15.1.1 Ledger correction and continuity rebuild in Scribe (brought-forward balances corrected and documented). Critical Path- Must be completed before reliance can be placed on financial reporting.						
1a	Reconstruct and correct brought-forward balances in scribe for the affected financial years	Locum RFO	Clerk, Asst Clerk Full Council	30/04/2026		Red
1b	Produce a reconciliation statement showing corrected opening balances and cumulative impact	Locum RFO	Clerk Full Council	30/04/2026		Red
1c	Report formally to Council confirming ledger integrity restored	Locum RFO	Clerk Full Council	30/04/2026		Red
15.1.2 Bank reconciliations completed and evidenced for every account, every month; establish signed reconciliation register. Critical Path- Must be completed before reliance can be placed on financial reporting.						
2a	Reconcile every bank and investment account to statement	Locum RFO	Clerk, Asst Clerk Chair of FGP or nominated Cllr	30/04/2026		Red
2b	Produce signed reconciliation packs for each account	Locum RFO	Clerk FGP Cmtee	30/04/2026		Red
2c	Introduce monthly reconciliation sign-off by RFO and independent Member (e.g., Chair of FGP).	Locum RFO	Clerk Full Council	30/04/2026		Red

15.1.3 CIL restricted fund reconciliation					
3a	Propose formal Council resolution reallocating CIL expenditure as per RFO workbook or alternative list agreed by all Cllrs. The Locum RFO recommendation is for a Nil balance on 31/03/2026. This is a compliance-led recommendation, not simply a financial preference.	Chair FGP All Cllrs	Clerk Full Council	30/04/2026	
3b	Publish agreed 2025/26 CIL income, expenditure and balance as per regs. This is a legal/regulatory correction.	Locum RFO Clerk	Full Council	31/03/2026	
3c	Propose a formal Council Resolution to implement a CIL restricted funds register and dedicated bank account for future compliance with appropriate amendments to Financial Regulations. This is a future policy choice	Chair FGP	Clerk Full Council	26/03/2026	
15.1.4 Payroll correction: remove duplicate fringe inclusion; implement monthly gross-to-net verification and independent sign-off.					
4a	Personnel Committee to discuss the implications of the duplicate fringe payments and resolve how to correct the Sage Payroll Configuration in the best interests of Employees and the Council	Mayor	Clerk Personnel Cmtee	18/03/2026	

4b	Propose a formal resolution regularising staff payroll as per 1.4a and implement the required changes	Mayor Personnel cmtee	Clerk Locum RFO Full Council	30/05/2026	
4c	Implement monthly gross-to-net payroll verification sheet. This is a permanent Control requirement.	Locum RFO	Clerk Full Council	12/04/2026	
4d	Introduce secondary sign-off for payroll summaries. This is a permanent Control requirement.	Locum RFO	Clerk Full Council	12/04/2026	
15.1.5 Issue a corrected reserves report (GR/EMR/restricted), with clear narrative of sustainability position and benchmark gap					
5a	Publish a clear reserves breakdown: General Reserve, Earmarked Reserves, Restricted Funds with appropriate amendments to Financial Regs to embed good practice.	Locum RFO Chair FGP	Clerk Full Council	30/05/2026	
5b	Identify unsupported Earmarked Reserves and either evidence properly or unwind	Locum RFO Clerk	Clerk Full Council	30/04/2026	
5c	Amend Financial Regulations to require a formal statement of the Minimum benchmark reserves to be held. Also that any exceptional reserve adequacy gap has to be agreed by Full Council before it occurs with a justification and maximum 2 year recovery plan monitored quarterly.	Locum RFO Clerk	Clerk Full Council	30/05/2026	






15.1.6 Stop-gap cash management plan: given low cash buffer and use of 26/27 funds to support 25/26 by £17,604,602, implement immediate cash controls and authorisation discipline. This is not purely a management action but essential to reduce cashflow stress.					
6a	Defer non-essential expenditure. Any exceptional items MUST be fully justified and budgets adjusted elsewhere to accommodate the expenditure	Locum RFO	FGP Cmtee Full Council	30/04/2026	CCTV repair Deferred to 2027 (FGP 05/03/2026)
6b	Target in-year underspends and transfer budget to contingency to remove the temptation for non-essential spending	Locum RFO	FGP Cmtee Full Council	30/04/2026 ongoing to 31/03/2027	
6c	Amend Financial regulations to include a clause that no major spending decisions are to be taken without a written affordability and reserve impact statement.	Clerk Chair FGP	FGP Cmtee Full Council	31/05/2026	

S>C Action Plan – 20/03/2026


Section 15.2. Stabilisation (30-90 Days)

	Date
Review 1	
Review 2	
Review 3	
Review 4	
Review 5	
Review 6	

Ref:	Actions	By	Verified By	Completion Date	Comments and dated actions	RAG
15.2.7	Implement a standard monthly finance pack: All actions below o be formally presented to the Finance Committee with recorded challenge and response.					
7a	Cash summary by Bank Account	Locum RFO	Clerk, FGP Cmtee	30/04/2026		■
7b	Full bank reconciliation for each account	Locum RFO	Clerk FGP Cmtee	30/04/2026		■
7c	Budget vs Actual with variance explanation	Locum RFO	Clerk FGP Cmtee	30/04/2026		■
7d	Forecast outturn for year end	Locum RFO	Clerk FGP Cmtee	30/04/2026		■
7e	12-month rolling cashflow forecast	Locum RFO	Clerk FGP Cmtee	30/04/2026		■
7f	Report on Reserves Movements	Locum RFO	Clerk FGP Cmtee	30/04/2026		■
7g	Sustainability commentary	Locum RFO	Clerk FGP Cmtee	30/04/2026		■

15.2.8 Formal in-year savings plan for 2026/27: adopt the core savings package £74,364 unless Council approves alternatives delivering equal or greater resilience.						
8a	Implement identified core savings (£74,364) See also 8b. This is a minimum resilience measure not a full solution. Further savings need to be identified.	Locum RFO FGP cmtee	Full Council	30/04/2026	Summer entertainments, Hanging Baskets, Christmas lights, Civic reception all cancelled. (FGP 05/03/2026) First stage of admin team restructure reduces head count to 2.4FTE (Personel 25/02/2026)	
8b	Scrutinise administration baseline expenditure growth and identify overspends, cost pressures, poor coding and recommend improvements to the budgeting and monitoring process	Clerk Asst Clerk 2/3 nominated Cllrs	FGP Cmtee Full Council	30/05/2026		
8c	Target in-year underspends and transfer budget to contingency to remove the temptation for non-essential spending	Locum RFO	FGP Cmtee Full Council	30/04/2026 Ongoing 31/03/2027		
8d	Review occupancy, hire charges and costs of the halls and sports pitches to see if any improvements in overall income can be achieved.	Asst Clerk Admin Asst 2/3 Cllrs	FGP Cmtee Full Council	30/05/2026		
8e	Open discussions with GCLL about the level of the current management fee for operating the Leisure Centre given its current patronage and how could we work together to raise patronage further and reduce GCLL reliance on the current level of management fee subsidy.	Clerk Chair of RLA	RLA Cmtee Full Council	30/04/2026	RLA asked for meeting (RLA 12/03/2026)	

8f	Initiate a review of the Parks operations to include major tasks undertaken by season, Outside contractors costs, routine costs, forecast emergency costs based on past precedent and staffing	Clerk Senior Groundsman 2/3 nominated Cllrs	FGP Cmtee Full Council	30/06/2026		
15.2.9 Café review: options appraisal (reduce loss, redesign, lease out, close) due to persistent net losses (24/25 £37,316.41).						
9a	Initiate an urgent review of the Old Fire Station Café operation to include an analysis of patronage, sales, cost of sales/profit margins, fixed costs and staffing.	Asst Clerk	Locum RFO Full Council	30/05/2026		
9b	Use data from 9a to model café operation under different operating models as per outline given by RFO <i>This must include, redundancy costs, fixed premises costs and timing impacts.</i>	Asst Clerk RFO 2/3 Cllrs	FGP Cmtee Full Council	30/06/2026		
9c	Initiate outcomes of the review	Clerk Asst Clerk	Full Council	30/07/2026		
15.2.10 Staffing review: align staffing model to precept scale and rising employment costs, supported by workforce plan.						
10a	Personnel Cmtee to review admin staffing structure relative to required tasks and <i>affordability considering precept level, rising employment costs and reserves position</i>	Mayor Personnel cmtee	Full Council	30/04/2026	Personnel Cmtee meeting 18/03	
10b	Personnel Cmtee to review staff salaries and London Fringe payments with reference to NJC scales and similar jobs in neighbouring councils	Mayor Personnel cmtee	Full Council	30/04/2026	Personnel Cmtee meeting 18/03	

10c	Personnel Cmtee to review outcomes of Café, Halls Hire, Sporting Hire and Parks Reviews to inform future staffing structure. There needs to be an emphasis on income optimisation and not an assumption about increased income	Mayor Personnel cmtee	Full Council	30/09/2026		
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S>C Action Plan – 01/04/2026

Section 15.3. Structural Recovery (3-12 Months)

Review 1	Date
Review 2	
Review 3	
Review 4	
Review 5	
Review 6	

Ref:	Actions	By	Verified By	Completion Date	Comments and dated actions	RAG
15.3.12	Reduce Key Person Dependency with documented procedure and cross training					
12a	Cross-train staff on Scribe, payroll and reconciliation process	Locum RFO Clerk, Asst Clerk Admin Asst	Mayor Deputy Mayor	30/09/2026		Red
12b	Document all financial procedures	Locum RFO	Clerk FGP Cmtee	30/09/2026		Red
12c	Ensure at least two officers understand core financial system structure	Locum RFO Clerk Asst Clerk	Mayor Deputy mayor	30/09/2026		Red

15.3.13 Commission an Independent Internal Control Review focused on reconciliation discipline, reserve governance, payroll controls, and reporting.					
13a	To appoint a suitably qualified external person to review the financial control environment focussing on governance maturity rather than tick box compliance	Clerk Mayor	Full Council	31/12/2026	
13b	To discuss inserting a clause in Financial regulations to formalise a minimum General reserve holding of 3 months of net expenditure or Precept demand (whichever is the greater) and to set guidelines on how a reserve reduced below the minimum due to exceptional circumstances authorised by a vote of the full Council should be restored. There must be a requirement to produce a recovery plan when reserves fall below a minimum level	Clerk Mayor	FGP Full Council	31/12/2026	
13c	To discuss inserting a clause in Financial regulations to state that every annual budget/estimates should include a contingency kept under a separate cost centre and to set its level.	Clerk Mayor	FGP Full Council	31/12/2026	
13d	To discuss how the council can introduce scenario modelling and stress testing of budget assumptions when producing the annual estimates This should include income sensitivity testing Inflation assumptions Worst Case scenario modelling	Clerk Mayor	FGP Full Council	31/12/2026	

13e	<p>To discuss the best mechanism for Cllrs to have an annual inspection of the Payroll and associated calculations.</p> <p>This is a Governance oversight check, not operational interference</p>	Clerk Mayor	FGP Full Council	31/12/2026	
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S>C Action Plan – 01/04/2026

Section 15.4. Training (High Priority, must commence within 90 days)

Date
Review 1
Review 2
Review 3
Review 4
Review 5
Review 6

Ref:	Actions	By	Verified By	Completion Date	Comments and dated actions	RAG
15.4.14 Training (High Priority, must commence within 90 days)						
14a	All relevant officers to complete SLCC financial management training. This is mandatory	Clerk Asst Clerk Admin Asst	Mayor Full Council	30/06/2026		Red
14b	All Members (especially FGP) to undertake SLCC or CALC financial governance training This is mandatory An (annual) refresher requirement needs to be discussed.	Clerk Mayor	Full Council	30/06/2026	4 sessions made available March/April	Yellow
14c	Review all committees terms of reference and standard agendas to embed financial literacy expectations within procedures.	Clerk Mayor	Full Council	30/06/2026		Red

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- **What is the Community Infrastructure Levy (CIL)?**

Dartford Borough Council are the Local Planning Authority, also known as the Charging Authority, and they implemented the CIL for development in the Borough from 1 April 2014.

All new developments which incorporate new floorspace or creates a new home is liable to CIL, subject to the development type and rates set in Dartford's Charging Schedule; and provisions in national regulations.

The Charging Authority (DBC) is required to pass on to parish councils a proportion of CIL receipts that have been received from chargeable development in their area. This will be 15% of the total applicable CIL receipts, up to a maximum of £100 (indexed) per dwelling within the Town Council's area.

- **What Community Infrastructure Levy (CIL) can be used for?**

The Government guidance requires that parish councils must use CIL receipts passed to them to support the development of the parish council's area by funding the provision, improvement, replacement, operation, or maintenance of infrastructure; or anything else that is concerned with addressing the demands that development places on the area.

The neighbourhood portion of CIL (that passed to parish councils) can be used to increase the capacity of existing infrastructure or to repair failing existing infrastructure if these are necessary to support new development.

- **Reporting Community Infrastructure Levy (CIL) spend (Regulation 62A of the CIL Regulations 2010).**

Parish councils must produce a report for each financial year it has received CIL receipts, and this must include:

- The total CIL receipts for that financial year.
- The total CIL expenditure for that financial year.
- Summary of CIL expenditure – items to which CIL funding has been applied and the amount of each item.
- The total amount of CIL receipts retained for the financial year.
- The total amount of CIL receipts retained from previous years.

Any CIL monies received by the parish councils not used within five years can be recovered by the Charging Authority.

DRAFT

DARTFORD COMMUNITY INFRASTRUCTURE LEVY (CIL) : DUTY TO PASS CIL TO LOCAL COUNCILS, CIL REGULATIONS 2010 (amended) REGULATIONS 59A to 59D.

Receipts of CIL monies received by Swanscombe and Greenhithe Town Council in 2019 - 2020:-

Date of Receipt	Total CIL from Development in Parish (£).	Amount payable to Swanscombe and Greenhithe Town Council (15%) (£).	Deadline for Expenditure.
29 April 2019	30,640.59	4,596.09	31 March 2024
22 October 2019	411,812.13	61,771.82	1 October 2024
	TOTAL OF CIL RECEIPTS.	66,367.91	

CIL expenditure by Swanscombe and Greenhithe Town Council in 2019 – 2020:

Date of expenditure.	Description of Expenditure.	Amount Spent (£).
	TOTAL OF CIL EXPENDITURE.	0.00

CIL carried over to 2020 – 2021 (£).	66,367.91
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Receipts of CIL monies received by Swanscombe and Greenhithe Town Council in 2020 - 2021:-

Date of Receipt	Total CIL from Development in Parish (£).	Amount payable to Swanscombe and Greenhithe Town Council (15%) (£).	Deadline for Expenditure.
None Received	None Received	None Received	N/A
	TOTAL OF CIL RECEIPTS.	None Received	N/A

CIL expenditure by Swanscombe and Greenhithe Town Council in 2020 – 2021:

Date of expenditure.	Description of Expenditure.	Amount Spent (£).
None Spent	None Spent	N/A
	TOTAL OF CIL EXPENDITURE.	0.00

CIL carried over to 2021 – 2022 (£).	66,367.91
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DARTFORD COMMUNITY INFRASTRUCTURE LEVY (CIL) : DUTY TO PASS CIL TO LOCAL COUNCILS, CIL REGULATIONS 2010 (amended) REGULATIONS 59A to 59D.

Receipts of CIL monies received by Swanscombe and Greenhithe Town Council in 2021 - 2022:

Date of Receipt	Total CIL from Development in Parish (£).	Amount payable to Swanscombe and Greenhithe Town Council (15%) (£).	Deadline for Expenditure.
20 May 2021	411,812.13	61,771.82	May 2026
11 Nov 2021	734,973.40	110,246.01	Nov 2026
	TOTAL OF CIL RECEIPTS.	172,017.83	

CIL expenditure by Swanscombe and Greenhithe Town Council in 2021 – 2022:

Date of expenditure.	Description of Expenditure.	Amount Spent (£).
10 December 2020	Heritage Park Pond	2,650.00
11 February 2021	Fence in Picnic Area	2,500.00
11 March 2021	Height Barriers (50%)	4,500.00
8 April 2021	Gullies at Access Road – Swanscombe Centre	3,375.00
8 April 2021	X 2 new benches – Swanscombe & Broomfield Parks	900.00
8 April 2021	X 2 new boot scrapers – Heritage Park	570.00
8 April 2021	Tommy Silhouette	225.00
5 May 2021	X 3 new benches & 1 bin – Eagles Road, Saxon Court, Valley View and Heritage Park	1,818.00
13 Sep 2021	New play equipment Saxon Court	6,908.00
28 Oct 2021	Professional fees for Pavilion Project	21,250.00
9 Dec 2021	Replacement Trim Trail Heritage Park	15,686.00
	TOTAL OF CIL EXPENDITURE.	60,382.00

CIL carried over to 2022 – 2023 (£).	178,003.74
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DARTFORD COMMUNITY INFRASTRUCTURE LEVY (CIL) : DUTY TO PASS CIL TO LOCAL COUNCILS, CIL REGULATIONS 2010 (amended) REGULATIONS 59A to 59D.

Receipts of CIL monies received by Swanscombe and Greenhithe Town Council in 2023 - 2024:

Date of Receipt	Total CIL from Development in Parish (£).	Amount payable to Swanscombe and Greenhithe Town Council (15%) (£).	Deadline for Expenditure.
2 May 2023	19,086.26	2,862.94	May 2027
24 Oct 2023	584,477.73	87,671.66	May 2027
	TOTAL OF CIL RECEIPTS.	90,534.6	

CIL expenditure by Swanscombe and Greenhithe Town Council in 2023 – 2024:

Date of expenditure.	Description of Expenditure.	Amount Spent (£).
21 April 2023	Consultancy fees for Pavilion Project	247,899.00
17 May 2023	Contribution to Homework Heroes youth provision.	3,000.00
11 June 2023	Roof works to Community Hall	19,800.00
11 January 2024	Feasibility works for modular build	4,000.00
TOTAL OF CIL EXPENDITURE.		274,699

CIL carried over to 2024 – 2025 (£).	41,524.89
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DARTFORD COMMUNITY INFRASTRUCTURE LEVY (CIL) : DUTY TO PASS CIL TO LOCAL COUNCILS, CIL REGULATIONS 2010 (amended) REGULATIONS 59A to 59D.

Receipts of CIL monies received by Swanscombe and Greenhithe Town Council in 2024 - 2025:

Date of Receipt	Total CIL from Development in Parish (£).	Amount payable to Swanscombe and Greenhithe Town Council (15%) (£).	Deadline for Expenditure.
29 April 2024	584,477.73	87,671.66	May 2028
	TOTAL OF CIL RECEIPTS.	87,671.66	

CIL expenditure by Swanscombe and Greenhithe Town Council in 2024 – 2025:

Date of expenditure.	Description of Expenditure.	Amount Spent (£).
16 June 2024	Professional fees for Pavilion Project	35,000
16 June 2024	Consultancy fees for Pavilion Project	30,000
9 September 2024	Additional roof works to Community Hall	10,000
21 January 2025	Boiler works to Community Hall	£6,000
TOTAL OF CIL EXPENDITURE.		81,000

CIL carried over to 2025 – 2026 (£).	48,196.55
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DARTFORD COMMUNITY INFRASTRUCTURE LEVY (CIL) : DUTY TO PASS CIL TO LOCAL COUNCILS, CIL REGULATIONS 2010 (amended) REGULATIONS 59A to 59D.

Receipts of CIL monies received by Swanscombe and Greenhithe Town Council in 2025 - 2026:

Date of Receipt	Total CIL from Development in Parish (£).	Amount payable to Swanscombe and Greenhithe Town Council (15%) (£).	Deadline for Expenditure.
29 April 2025		4,999.28	May 2029
30 October 2025		22,078.95	November 2029
	TOTAL OF CIL RECEIPTS.	27,078.23	

CIL expenditure by Swanscombe and Greenhithe Town Council in 2024 – 2025:

Date of expenditure.	Description of Expenditure.	Amount Spent (£).
4 April 2025	Repair of failing infrastructure - Children's Play Areas.	780.81
4 April 2025	Repair of failing infrastructure – Children's Play Areas.	130.80
4 April 2025	Repair of failing infrastructure – Parks.	570.62
28 April 2025	Repair of failing infrastructure – Children's Play Areas.	1,200.00
8 May 2025	Repair of failing infrastructure – Community Halls.	445.00
17 June 2025	Repair of failing infrastructure - Parks.	2,358.00
25 June 2025	Repair of failing infrastructure – Children's Play Areas.	316.00
5 July 2025	New Community Facilities - Parks.	1,800.00
17 July 2025	Repair of failing infrastructure – Children's Play Areas.	214.17
18 July 2025	Repair of failing infrastructure - Parks.	760.00
4 August 2025	Repair of failing infrastructure - Church/Cemetery.	1,465.00
13 August 2025	Repair of failing infrastructure – Community Halls.	370.40
19 August 2025	Repair of failing infrastructure – Community Halls.	370.40
27 August 2025	Repair of failing infrastructure – Community Halls.	1,349.00
22 August 2025	Design work for Phase 1 CiL Bid – Community Halls	3,000.00
25 September 2025	Repair of failing infrastructure – Children's play Areas.	888.32
1 October 2025	Repair of failing infrastructure – Community Halls.	13,931.40
7 October 2026	New Community Facilities – Children's Play Areas	784.85
13 October 2025	New Community Facilities - Children's Play Areas	273.17
13 November 2025	New Community Facilities - Children's Play Areas	888.33
28 January 2026	New Community Facilities - Parks	970.39
1 February 2026	Repair of failing infrastructure – Community Halls.	6,979.01
1 February 2026	New Community Facilities - Parks	3083.85
February 2026	Repair of failing infrastructure – Community Halls	1,795.63
March 2026	Repair of failing infrastructure – Community Halls	1,663.97
	Supporting the operation of existing infrastructure – Community Leisure .	14,687.50
	Supporting the operation of existing infrastructure – Community Leisure.	14,433.00
TOTAL OF CIL EXPENDITURE.		75,510.11

CIL carried over to 2026 – 2027 (£).	0.00
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DARTFORD COMMUNITY INFRASTRUCTURE LEVY (CIL) : DUTY TO PASS CIL TO LOCAL COUNCILS, CIL REGULATIONS 2010 (amended) REGULATIONS 59A to 59D.



S>C CIL 2025/26

CIL Balance Bought Forward 01/04/2025	48,196.65
Additional Cill Receipts 2025/26	<u>27,078.23</u>
Total CIL available 2025/26	<u><u>75,274.88</u></u>

CIL Expenditure	
New Community Facilities	7,800.59
New Pavilion Phase 1	3,000.00
Supporting Operation of Exising infrastructure	28,885.27
Repair of failing infrastructure	<u>35,589.02</u>
	<u><u>75,274.88</u></u>

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