

Tunbridge Wells Commons Conservators  
Statement No 1 2019/20

Date	Chq No	Payee/ Details	Invoice Item	Invoice Total	Total £
<b>PAYMENTS</b>					
08-Apr	1581	<b>John Harvey</b> clear campsite repair damage to bat cave etc clear graffiti from trees restore bench -graffiti and damage supply/install anti parking posts Rusthall supply/install anti parking posts Lower Grn Rd remove graffiti/ repaint bins repaint barrier lower cricket ground remove concrete bench scrape paths	 370.00 450.00 475.00 160.00 550.00 425.00 480.00 120.00 160.00 480.00		3670.00
08-Apr	1582	<b>Hallmark Engraving Etching &amp; Signs Ltd</b> etch 2 bronze plates (Freehold Tenants) etch1 bronze plate (Rusthall PC)	 206.00 103.00		309.00
09-Apr	1583	<b>Tunbridge Wells Borough Council</b> rent storage / depot space 2019/20			600.00
10-Apr	Bank	<b>O2</b> mobile telephone			23.03
24-Apr	1584	<b>G Bridgland Ltd</b> treework - roadside trees, other sites level bund/ditch Hungersall	 10446.00 330.00		10776.00
24-Apr	1585	<b>John Harvey</b> re-surfacing Fir Tree Rd car park			1500.00
01-May	1586	<b>Oakbourne</b> litter contract April			2088.00
08-May	1587	<b>One Media and Creative UK Ltd</b> advertising Treasurer vacancy			270.00
08-May	1588	<b>Maidstone Borough Council</b> internal audit review 2017/18			600.00
08-May	1589	<b>J Woodgate</b> bags, coffees for meetings, env', newspapers car park stickers cable for camera	 54.83 27.60 3.99		86.42
10-May	Bank	<b>O2</b> mobile telephone			23.59
16-May	1590	<b>Tunbridge Wells Borough Council</b> salaries,nat ins, pension -Jan/Mar payroll services Jan/Mar meeting room hire printing parking permits Crescent Rd 2018/19	 12496.86 54.00 18.00 71.99 2100.00		14740.85
03-Jun	1591	<b>Oakbourne</b> litter contract May			2088.00
<b>Total Payments</b>					<b>36,774.89</b>

**RECEIPTS**

Tunbridge Wells Commons Conservators  
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01-Apr Bank	<b>Rusthall Parish Council</b>	
	donation bench	753.00
09-Apr Bank	<b>Interest Deposit Account</b>	0.16
29-Apr Bank	<b>Interest Fixed Term Deposit</b>	160.88
30-Apr Bank	<b>Tunbridge Wells Borough Council</b>	
	precept first half year	80,950.00
10-May Bank	<b>Interest Deposit Account</b>	0.16

<b>Total Receipts</b>	<b>81,864.20</b>
<b>NET</b>	<b>45,089.31</b>
<b>BALANCE BROUGHT FORWARD</b>	<b>70,141.02</b>
<b>BALANCE CARRIED FORWARD</b>	<b>115,230.33</b>

Tunbridge Wells Commons Conservators  
Statement No 2 2019/20

Date	Chq No	Payee/ Details	Invoice Item	Invoice Total	Total £
<b>PAYMENTS</b>					
11-Jun	Bank	<b>O2</b> mobile telephone			23.59
20-Jun	1592	<b>Hallmark Engr' Etch' and Signs Ltd</b> replacement for lost cheque 1582 <b>dated 8 April 2019 for £309</b>			
01-Jul	1593	<b>Oakbourne</b> litter contract June			2088.00
10-Jul	Bank	<b>O2</b> mobile telephone			24.60
15-Jul	1594	<b>Oakbourne</b> clear camps fell dangerous tree install posts Coach Rd Friends clear fly tipping/unlawful signs lift crown cut sight lines clear fallen tree/branch cut around seats cut steps and springs cut epicormic growth	205.00 130.00 450.00 260.00 170.00 175.00 85.00 90.00 75.00 350.00		1990.00
15-Jul	1595	<b>Honnington Farms</b> dredging weed			2112.00
15-Jul	1596	<b>John Harvey</b> graffiti removal/repaint renovate 10 benches repair barriers/posts install new posts	900.00 1600.00 630.00		3,130.00
15-Jul	1597	<b>K R Such Horticultural &amp; Forestry Services</b> spray bracken			465.22
30-Jul	1598	<b>Tunbridge Wells Borough Council</b> salary Warden and Asst Clerk Apr - June salary Dir/Clerk to 31 3 19 salary Dir/Clerk Apr - June warden NI Apr - June warden pension contribution Apr - June payroll processing Apr - June meetings (5 and 20 June) printing	##### 808.22 1,275.13 933.60 744.00 54.00 36.00 80.48		15008.27
01-Aug	1599	<b>Oakbourne</b> litter contract July			2088.00
09-Aug	Bank	<b>O2</b> mobile telephone			23.59
02-Sep	1600	<b>Oakbourne</b> litter contract August			2088.00
<b>Total Payments</b>					<b>29,041.27</b>
<b>RECEIPTS</b>					
10-Jun	Bank	<b>Interest Fixed Term Deposit</b>			15.54

Tunbridge Wells Commons Conservators  
Statement No 2 2019/20

10-Jun Bank	<b>Interest Deposit Account</b>	0.17
09-Jul Bank	<b>Interest Deposit Account</b>	0.16
11-Jul Bank	<b>Linden Park Cricket Club</b>	
	contribution car park repairs	225.00
11-Jul Bank	<b>Interest Fixed Term Deposit</b>	10.03
18-Jul Bank	<b>Rural Payments Agency</b>	
	grant	1,474.20
09-Aug Bank	<b>Interest Deposit Account</b>	0.17
12-Aug Bank	<b>Interest Fixed Term Deposit</b>	54.08

<b>Total Receipts</b>	<b>1,779.35</b>
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<b>NET</b>	<b>- 27,261.92</b>
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<b>BALANCE BROUGHT FORWARD</b>	<b>115,230.33</b>
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<b>BALANCE CARRIED FORWARD</b>	<b>87,968.41</b>
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## COMMONS CONSERVATORS MEETING 5 DECEMBER 2019

### FINANCE REPORT

#### Transactions since last reported

1. Set out below is a summary of the transactions undertaken by the Commons Conservators since they were last reported to the September 2019 meeting and covering the period since 2 September 2019 to 19 November 2019.

	£
<b>Receipts</b>	
Precept - second half year	80,950.00
Friends - Parking prevention at top of coach road	450.00
Freehold tenants - Brighton Lake	2,112.00
Interest	114.55
	<hr/>
	<u>83,626.55</u>
<b>Payments</b>	
O2 - mobile phone	65.39
Minute books	30.00
Insurance	2,520.66
G Levitt expenses	373.00
Littejohn re audit	480.00
Honnington farms - clearing and mulching	
- Freehold tenant projects	6,480.00
Broxap - litter bins	
Oakbourne - litter contract	4,176.00
Tunbridge Wells Council - salaries etc	14,143.72
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	<u>28,268.77</u>
 Net receipts	 <u>55,357.78</u>

2. The Conservators as at 19 November 2019 hold £136,983.57 on deposit account, £5,000 on current account and a £60 petty cash imprest. No attempt has been made at this stage to determine accruals for work done not yet invoiced or invoiced but not yet paid nor reimbursements for work done on behalf of the Friends and Freehold tenants. This is something I will consider in the future.
3. Expenditure is expected to be more significant in the period up to the end of the year.
4. Work is ongoing to reduce the forecast deficit reported to the Conservators by my predecessor at the September 2019 meeting. The aim of this work is to limit the deficit to that of the original budget of £3,485.

Philip Tew

Treasurer

## Tunbridge Wells Commons Conservators

### Finance Report by the Treasurer to the Meeting of the Conservators – 26 March 2020

#### Summary

##### Results

In this report I have set out a preliminary rough estimate of the latest forecast of the results for the year ending 31 March 2020. There will be some accrual adjustments to make in finalising the year end accounts and there may be some last minute changes to work carried out in the last few weeks or so of the year. Consequently the numbers will change to some extent.

I have sought to explain significant variances.

##### Salaries

Approval from the Conservators is also being sought for the changes to salary levels for the management team with effect from 1 April 2020.

#### Results

Set out below is a preliminary rough estimate of latest forecast of the results for the year ending 31 March 2020.

#### **Tunbridge Wells Commons Conservators**

#### **Comparison of latest forecast against original budget**

##### **Year ending 31 March 2020**

	<b>Latest forecast</b>	<b>Budget</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Non project income</b>			
Tunbridge Wells Borough Council Precept	161,900	161,900	-
Other donations and contributions	3,173	2,475	698
Interest	469	75	394
	<b>165,542</b>	<b>164,450</b>	<b>1,092</b>

##### **Non project expense**

##### **Salaries and expenses**

Salaries, NI, pension, parking and payroll costs	59,994	57,175	2,819
Uniform and storage	705	705	(0)
Insurances	1,260	2,600	(1,340)
Audit - internal and external	1,560	1,000	560
Other	1,245	1,355	(110)
	<b>64,764</b>	<b>62,835</b>	<b>1,929</b>



**Maintenance of Commons etc**

Grass and Cleared Areas	35,064	36,565	(1,501)
Trees including annual survey	23,628	20,520	3,108
Ditches, drainage	3,055	2,000	1,055
Paths	2,385	3,500	(1,115)
Cold Bath and Spring	75	150	(75)
Litter control	26,326	28,150	(1,824)
Furniture	2,625	3,500	(875)
Barriers	4,030	5,000	(970)
Control	465	615	(150)
Vandalism	900	1,000	(100)
Equipment	65	100	(35)

**98,618      101,100      (2,482)**

**Contingency**

**1,500      4,000      (2,500)**

**Net income and expenditure pre projects**

**660      (3,485)      4,145**

Project income	18,261	-	18,261
Project costs	(18,854)	-	(18,854)
	<b>(593)</b>	<b>-</b>	<b>(593)</b>

**Net result**

**68      (3,485)      3,553**

The key variances worthy of note are set out below:

Non project income is marginally ahead of budget with a slight excess of contributions and a better performance on interest income where the budget was conservative.

Salaries and expenses are over budget as a result of the car parking charges imposed by Tunbridge Wells Borough Council which were not budgeted, the handover cost of the change in administrator and the external audit. The 2019 external audit was not accrued last year and so there are two external audit costs this year. Offsetting this is a reduction in insurance costs which arises because no insurance prepayment was established last year – the insurance year is 30 September and so half of the 2019/20 cash cost is a prepayment.

Maintenance of Commons costs are expected to be some £2,000 under budget. There has been additional tree work on Ash dieback which exceeded the budget and on emergency work following

the recent storms. In other areas there have been some changes in priorities to ensure that the overall budget was met and the litter contract was probably slightly over estimated in the budget. I am retaining a £1,500 contingency at this stage.

Project income broadly matches project cost, as expected.

The net result is expected to be close to break even for the year.

I am aware that the Conservators have raised the position of supplier concentration and as a management team we would like to see if, over time, we can increase the number of suppliers for key services without leading to any deterioration in quality of service.

For information the key suppliers in 2019/20, as included in the latest forecast, are as follows:

	£
G Bridgland Ltd	51,944
Honnington Farms	17,016
John Harvey	17,295
Oakbourne	32,581
Michael Dann	10,900
	<hr/>
	<u>129,736</u>

## **Salaries**

Conservators need to approve formally the salaries of the management team.

At the time of the budget we made an assumption of a salary inflation increase of 2%. It is proposed to stay with this number. RPI is 2.7% and CPI is 1.2%.

It is proposed to increase base salaries of the Director, Warden, Treasurer and Administrator by 2% but prorated to the time in the year that the Treasurer and the Administrator commenced working with the Conservators; ie 50% of 2% or 1% in the case of the Treasurer and 33.3% of 2% or 0.67% in the case of the Administrator.

The Conservators are requested to approve these base salary changes.

Philip Tew

Treasurer



# Tunbridge Wells Commons Conservators

## Finance Report for the meeting on 25 June 2020

### Summary

In this report and associated documents I have presented:

- (1) the annual financial statements of the Tunbridge Wells Commons Conservators for the year ended 31 March 2020;
- (2) a comparison of the income statement for the year ended 31 March 2020 against the income statement for the year ended 31 March 2019;
- (3) a comparison of the income statement for the year ended 31 March 2020 against the original budget for the year ended 31 March 2019;
- (4) the various Annual Governance and Accountability Return ( AGAR ) forms required to be approved and to be submitted to the external auditor and subsequent to be held on public record.

I am requesting that the Conservators formally adopt and approve the annual financial statements of the Tunbridge Wells Commons Conservators for the year ended 31 March 2020 and the AGAR forms. In the main AGAR form there are some check lists to be completed which have not yet been fully completed. They will be once the internal audit has been completed and the statements are approved by the Conservators.

At the time of writing the internal audit is still in progress and I can update the Conservators on that at the meeting.

### Annual financial statements for the year ended 31 March 2020

These are set out in a separate document.

### Comparison of the 2019/20 income statement 2020 against 2018/19

Income statement	Year ending 31-Mar-20 £	Year ending 31-Mar-19 £	Variance £
<b>Income</b>			
Tunbridge Wells Borough Council Precept	161,900	156,000	5,900
Other donations and contributions	3,173	2,097	1,076
Planning agreement income	5,051	-	5,051
Project funding from Freehold tenants, Friends and others	18,261	9,120	9,141
Interest	538	80	458
Other	-	50	(50)
	<b>188,924</b>	<b>167,348</b>	<b>21,576</b>
<b>Total income</b>	<b>188,924</b>	<b>167,348</b>	<b>21,576</b>

## Expenditure

### Salaries and expenses

Salaries, NI, pension, parking and payroll costs

Uniform and storage

Insurances

Audit - internal and external

Other

59,994	56,281	3,713
705	899	(194)
1,260	2,521	(1,260)
1,560	588	972
562	290	272

**64,082                  60,578                  3,503**

### Maintenance of Commons etc.

Grass and cleared areas

Trees including annual survey

Ditches, drainage

Paths, cold bath and spring

Litter control

Furniture

Barriers

Other

34,304	33,071	1,233
20,903	21,588	(685)
2,120	1,865	255
3,030	3,275	(245)
26,931	28,610	(1,679)
2,625	2,547	78
2,505	4,776	(2,271)
1,430	200	1,230

**93,848                  95,932                  (2,084)**

### Projects

Funded by planning agreements

Funded by Freehold tenants

Funded by Friends

Other

1,343	1,800	(457)
15,861	9,120	6,741
450	-	450
1,200	480	720

**18,854                  11,400                  7,454**

### Total expenditure

**176,783                  167,910                  8,873**

### Net income/(expense)

**12,140                  (563)                  12,703**

**Analysed by:**

Planning agreement net income/(expense)	3,709	(1,800)	5,509
Freehold tenants, Friends and others funded projects	750	(430)	1,180
Maintenance net income/(expense)	7,681	1,667	6,014
	<b>12,140</b>	<b>(563)</b>	<b>12,703</b>

Income was up £21.5k reflecting a greater number of Freehold tenant and Friends funded projects and the receipt of £5.1k planning gain moneys in respect of Union House which is expected to be spent on tree planting in the Autumn of 2020. The precept increased in line with inflation.

Salaries and expenses were up £3.5K principally as a consequence of salary inflation and the additional costs of the director and treasurer over and above the expense allowances charged previously in 2018/19 by those individuals. There are some more detailed accrual variances in insurances and audit but these broadly net off.

The costs of the maintenance of the Commons in 2019/20 was broadly similar to that in 2018/19. There was a conscious effort to reduce costs in 2019/20 to reduce a potential budget deficit which in the end did not transpire.

Project costs broadly followed project income.

The surplus for the year can be analysed as £3.7k arising from planning agreement income and expense where the income typically comes in in a year prior to the year of expenditure, a small surplus on Freehold tenant, Friends and others funded projects of £0.7m which arises from a contribution to the cost of benches where the cost was incurred in 2018/19 and a surplus on general maintenance account as referred to above.

# **Comparison of the income statement for 2019/20 against the original 2019/20 budget**

<b>Income statement</b>	<b>Actual Year ending 31-Mar-20 £</b>	<b>Budget Year ending 31-Mar-20 £</b>	<b>Variance £</b>
<b>Income</b>			
Tunbridge Wells Borough Council Precept	161,900	161,900	-
Other donations and contributions	3,173	2,475	698
Planning agreement income	5,051	-	5,051
Project funding from Freehold tenants, Friends and others	18,261	-	18,261
Interest	538	75	463
Other	-	-	-
	<b>188,924</b>	<b>164,450</b>	<b>24,474</b>
<b>Total income</b>	<b>188,924</b>	<b>164,450</b>	<b>24,474</b>

## Expenditure

### Salaries and expenses

Salaries, NI, pension, parking and payroll costs

Uniform and storage

Insurances

Audit - internal and external

Other

59,994	57,175	2,819
705	705	(0)
1,260	2,600	(1,340)
1,560	1,000	560
562	1,355	(793)

**64,082      62,835      1,247**

### Maintenance of Commons etc.

Grass and cleared areas

Trees including annual survey

Ditches, drainage

Paths, cold bath and spring

Litter control

Furniture

Barriers

Other

34,304	36,565	(2,261)
20,903	20,520	383
2,120	2,000	120
3,030	3,650	(620)
26,931	28,150	(1,219)
2,625	3,500	(875)
2,505	5,000	(2,495)
1,430	1,715	(285)

**93,848      101,100      (7,252)**

### Contingency

**4,000      (4,000)**

### Projects

Funded by planning agreements

Funded by Freehold tenants

Funded by Friends

Other

1,343	-	1,343
15,861	-	15,861
450	-	450
1,200	-	1,200

**18,854      -      18,854**

### Total expenditure

**176,783      167,935      8,848**

### Net income/(expense)

**12,140      (3,485)      15,625**



**Analysed by:**

Planning agreement net income/(expense)	3,709	-	3,709
Freehold tenants, Friends and others funded projects	750	-	750
Maintenance net income/(expense)	7,681	(3,485)	11,166
	<b>12,140</b>	<b>(3,485)</b>	<b>15,625</b>

Income was up against budget by £24.5k as a consequence of project funding of £18.3k which is not budgeted ( the income and costs broadly offset ) and a receipt of £5.1k of Union House planning gain moneys not budgeted as the timing of receipt was uncertain.

Salaries and expenses were up against budget by £1.2k as a consequence of car parking costs of £1.6k imposed by Tunbridge Wells borough Council which were not budgeted and various other accrual timing differences.

The costs of maintenance of the commons was under budget by £7.3k. The 2019/20 costs included £10.2k in relation to pollarding trees subject to Ash dieback and as a consequence of there was a conscious effort to reduce costs in 2019/20 as referred to above. These costs in the end were reduced more than was strictly necessary and some cost will therefore flow forward into 2020/21.

Project costs were not budgeted but broadly offset the project income with the surplus arising from a seats contribution where the expenditure was incurred in 2018/19.

**Annual Governance and Accountability Return ( AGAR ) forms**

These are set out in separate documents.

The Conservators are hereby requested to approve the annual financial statements and associated AGAR returns for the year ended 31 March 2020.

**Financial activity in the two months to 31 May 2020**

Financial activity in the two months to 31 May 2020 has been relatively quiet. The precept for the 6 months to 31 October 2020 of £82,925 has been received and payments have been largely on accruals for work/salaries costs arising in respect of the period up to 31 March 2020 together with the monthly litter contract payments.

At 31 May 2020 the Conservators had some £130,000 in cash at bank and on deposit which is normal for this time of year.

The Conservators are asked to note this financial activity report.

Philip Tew

June 2020