

Sandwich Toll Bridge Fund Finance Committee



Agenda

Chair: Cllr C Wiles

Councillors: P Carter (Mayor), I Black, P Breen, D Carter, E Csuka, J Franklin, N Gray, and C Ungerson

Councillors and Members of the Sandwich Toll Bridge Fund Finance Committee are hereby summoned to attend a Meeting in the Council Chamber, Guildhall on Monday 20th November 2023 following the STC F&GP Committee to transact the business on the agenda below.

Gill Gray - Town Clerk

Date: Wednesday 14th November 2023

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| 1 | Elect a Chair | |
| 2 | Apologies for absence received: | |
| 3 | Declarations of interest: To receive any declarations of disclosable pecuniary interests from Members in respect of business to be transacted on the agenda. | |
| 4 | Public Participation: A 20-minute session is set aside for members of the public to make representations at the meeting in respect of the business on the agenda. Individual representations should not exceed 5 minutes. (Written notice of the desire to exercise the right to speak, together with the topic to be addressed, must be given to the Town Clerk prior to noon on the day of the meeting) | |
| 5 | First Draft of Budget for 2024/2025 Members to receive and consider a report from the RFO including the first draft of the proposed Budget for 2024/2025; comments and feedback welcomed to progress to second draft. RFO recommendations are: <ul style="list-style-type: none"> that Members consider if there are any other changes required to the draft Budget. The F&GP Committee meet in December to further consider and approved 2024/2025 budgets. That if budgets cannot be approved in December, then a meeting is scheduled for mid-January to approve the 2024/2025 budgets prior to the Precept demand deadline: Decisions required | Attach 1 |
| 6 | Proposal to Outsource Payroll Members to receive a report from the Town Clerk with a proposal to outsource the preparation of payroll for staff employed by STC and STBF. Three quotations have been sought; the third quotation is expected prior to the meeting. Members invited to recommend to Council: Decision required | Attach 2 |
| 6 | Review of Fees for the Hire of the Guildhall Members to consider a report from the Town Clerk with details of the current fees for the hire of rooms in the Guildhall. The budget process has commenced, and it is timely to look at the fees charged for the rooms | Attach 3 |

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| | inside the Guildhall. Members are invited to consider if the fees should be increased from 1st April 2024: Decision required | |
| 7 | Date and time of Next Meeting: Monday 11th December 2023 following the STC F&GP Committee in the Council Chamber at the Guildhall. | |

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| Report to Councillors and Members of: STBF Finance Committee |
| Meeting scheduled for 20th November 2023 |
| Report from: Responsible Finance Officer |
| Date: 15th November 2023 |
| Subject: Sandwich Toll Bridge Fund and STBF Guildhall Draft Budgets 2024/25 |
| Classification: General |

Purpose of report:

To provide information to accompany the Excel spreadsheets STBF 2024/25 Draft Budget and STBF Guildhall 2024/25 Draft Budget.

The draft budgets have been collated by the Responsible Finance Officer, in conjunction with the Town Clerk.

The Committee and then the Trustee have ultimate responsibility for this information and can make any changes deemed necessary.

Due to STBF's investments any large projects / additional expenditure can be considered throughout the year if necessary.

This document accompanies the Excel spreadsheets, STBF 2024/25 Draft Budget and STBF Guildhall 2024/25 Draft Budget.

STBF Account

In summary, the main changes to the Draft 2024/25 STBF budget when compared to the current budget are as follows:

- Increase in salaries budget due to the addition of an Assets Officer Role.
- The Grants Budget has been reduced from £20,000 to £15,000.
- The Contribution to the Guildhall Account (from Investments) has been reduced from £65,000 to £45,000.
- Estimated income for 2024/25 from the rear Guildhall Carpark is £10,000.
- Small reduction in the Transfer from Reserves budget from £77,200 to £75,710.

Salaries

Overall increase of £14,690 to staff salaries, which includes staff being placed on NALC scale points, and new staff structure. Recently approved roles on the new structure relating to this account include a part-time (fixed term) Assistant Clerk, a (fixed term) Assets Officer.

Grants / Donations budget

The Finance Committee should set the grants budget. This is a popular budget with the community associations and has never been under used. In order not to put too much pressure on investments, the grants budget is illustrated here at £15,000.

Contribution to the Guildhall Account

The required contribution to the Guildhall account from investments has been reduced to £45,000. The Sandwich Town Council also makes a contribution.

Guildhall Carpark income

Sandwich Toll Bridge Fund receives 69% of the carpark income for the rear Guildhall carpark from Dover District Council after DDC have deducted expenditure. Income is always received one year in arrears. Pay and display and permit income taken have both reduced over the last few years and have not returned to levels prior to 2020. The sale of part of the carpark to the Cattle Market Surgery has reduced the number of parking spaces, and this has also had a permanent effect on income. The amount received this year (relating to 2022/23) was also slightly reduced by using part of the carpark to store equipment whilst the Guildhall Square project was being undertaken.

Dover District Council have recently discovered a further £2,300 taken for 2022/23 which will be added to the income STBF will receive in 2024/25 for this year.

My calculation for the 2024/25 budget takes into account the loss of spaces during 2023/24 but includes the £2,300 extra income.

Transfer from Reserves budget

This figure has reduced by £1,490 but it remains a similar amount to 2023/24. Please note that the average transfer figure since 2012/13 has been £70,000.

Sandwich Toll Bridge Fund Guildhall Account

The main changes to the Draft 2024/25 STBF Guildhall budget when compared to the current budget are listed below.

Please note that there is an overall reduction in the expenditure budget, and this includes the following changes:

Expenditure

- Overall increase of £26,890 to staff salaries, which includes staff being placed on NALC scale points, and new staff structure. Recently approved roles on the new structure include a part-time (fixed term) Assistant Clerk, a (fixed term) Assets Officer and part-time Reception & Administration Assistant.
- HR and Payroll Services are estimated at £1,500 during 2024/25. This cost is split between STC and STBF accounts, according to the % salaries apportioned to the account. 42% is charged to the STBF Guildhall account, therefore the budget is £630.
- The Repairs and Maintenance budget has been reduced to expected costs of £19,290. If more funds are required during the year for projects, further investment drawdown would be required.
- Savings have been made on gas due to the boiler purchased in 2021. The Heating Lighting Water and Rates budget therefore can be reduced. Using calculations for the various utility costs, and including an uplift for 2024/25, the budget calculated is £34,270, with STC contributing 25% of this (£8,570).
- The Guildhall Promotion budget has been reduced from £6,000 to £1,000. If new promotional projects are suggested during the year, further investment drawdown would be required.

Income

- The Guildhall room hire income budget has been set at £42,000, which is reduced from the 2023/24 budget, based on income achieved to date. It is hoped that this can be increased but plans are not developed enough to inform this budget.
- Contributions from Sandwich Town Council have been reduced to a total of £99,080, including a calculated 25% utility contribution of £8,570.
- Contribution from STBF Investments has been reduced to £45,000 from this year's budget of £65,000.

Recommendations:

- **That the Members consider if there are any other changes required to the Draft Budget.**
- **The Finance Committee meet in December (and January if necessary) to further discuss and approve 2024/25 budgets.**

Report to Councillors and Members of: STBF Finance Committee**Meeting scheduled for 20th November 2023****Report from: Town Clerk****Date: 15th November 2023****Subject: Proposal to Outsource Payroll****Classification: General****Purpose of report:**

To consider the proposal to outsource payroll services for employees of STC and STBF for the Town Council.

Content:

The Town Clerk has sought three quotations for payroll service providers. The RFO currently undertakes payroll for all staff employed for STC and STBF. It is best practice for a local Council with over five employees to outsource payroll as it is onerous for an officer in terms of hours and there are other priorities that are continually drawing on the RFO expertise at Sandwich Town Council. It is estimated that the payroll process currently requires a fifth of the RFO monthly hours. There are two quotations included and attached to this report and one to follow before the meeting on Monday 20th November 2023.

DM Payroll Services

Payroll Services for up to ten employees paid monthly, including completing the I-Connect return for the Kent Local Government Pension Scheme is £432.00 per year plus a one off set up fee of £50.00.

The service includes:

- Processing the payroll
- Providing payslips and pay reports accessed via online portal, you will be given a secure log in
- Employees will have access to their own employee portal for payslips and P60s
- Completing the monthly online RTI submission to HMRC
- Dealing with leavers and new starters
- Calculating any statutory payments
- Completing year end P60s
- A software produced pensions report will be available to you.

The Council makes payments direct to employees, HMRC and pension provider in accordance with the payroll reports.

DCK Payroll Solutions

Please see appendix 1.

The Town Clerk recommends that the payroll processing is outsourced to enable improved efficiencies within the team.

Recommendations:

Members are invited to support the proposal to outsource payroll services for employees of STC and STBF and recommend to Council.

PAYROLL SERVICES FEE LIST

Fees effective 1st April 2023

**Client Set Up**

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| One off implementation fee (new tax year start only) | £25.00 |
| One off implementation fee all other times | £50.00 |

Employee Set Up

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| One off implementation fee per employee (start of tax year) | £7.50 |
| One off implementation fee per employee (during tax year) | £15.00 |

Payroll Services Provision

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| Monthly | Includes standard payroll & FPS Submission 1- 4 Employees | £30.00 |
| | Each additional employee | £7.00 |
| Bi-Monthly | Includes standard payroll, FPS & EPS Submission 1- 4 Employees | £34.00 |
| | Each additional employee | £7.00 |
| Quarterly | Includes standard payroll, FPS & two EPS Submissions 1- 4 Employees | £38.00 |
| | Each additional employee | £7.00 |
| Annually/Bi-Weekly | Please call to discuss your requirements | POA |
| Tax Year End | Includes issuing of P60's, Year End Reports & Final Submission Charged as a standard payroll fee | |

Additional Charges & Optional Services

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| Masterfile changes (new starter/leaver) | £7.00per person |
| Payroll Re-run - maximum charge | 50% of payroll fee |
| Dealing with HMRC on client's behalf & by agreement | £50.00 per hour |
| Additional salary, holiday pay calculations, uplifts, AEO's etc | £50.00 per hour |
| Other ad-hoc work as requested | £50.00 per hour |
| i-Connect Submissions | £50.00 per hour |
| My ePay Window (payslips, P45s, P60s, documents) | .30p per individual send |
| Employer Portal | Free |
| Paying of staff salaries up to 20 employees | £25.00 per month minimum charge* |
| Paying of staff salaries 20+ employees | £1.00per additional payment |
| Set up/close down PAYE scheme | £50.00per hour |
| Workplace Pension set up/adjustment | £50.00per hour |

All fees effective 01st April 2023. Prices subject to VAT at Standard Rate

Payroll Reports

Payslips, Month End Summary including gross and net pay also amounts due to HMRC
Pension reports, P6s, Student loan stop/start notices if applicable
Further reports for example, payroll analysis per employee, departmental reports are available on request

Exit Fees

Three months notice of cancellation of services required. Exit fees are applied based on payroll size, frequency, data transfer requirements and if process involves scheme closure.

* Initial set up of payments /bank detail changes may take longer and so would attract an additional time charge

CHARGES (PER MONTH)

The quotation below is based on information provided to us at this stage regarding your payroll requirement.

Standard Month: 10 Employees

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| 1-4 Employes | £30.00 |
| Each additional employee | £7.00 each |
| Employer Portal Unlimited document uploads/downloads | FREE |
| Total Basic Monthly Fee | £72.00 |

ADD ON SERVICES + CHARGES PER MONTH

The fees below are for additional services you may choose to add on to your basic Standard Service and are completely optional. They can also be added on/removed without incurring an admin fee.

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| My ePayslips | 30p per person |
| LGPS/i-Connect submissions | £25.00 |
| Salaries Payment Facility (can include LGPS & HMRC) | £25.00 |
| Time Charge | £50.00 per hour. Applied only when complex/involved/time consuming calculations/works are required |

2023-2024

ONE OFF SET UP FEES

One off fees are applied when setting you up on our payroll system, registering with HMRC as your authorised agent and doing a full check on year to date information if applicable.

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| Client set up | £50.00 |
| Employee & Cllr set-up | £15.00 per person |

DISCOUNT APPLIED : MANAGER

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| Client set up | Now £25.00 |
| Employee set-up | NOW £7.50 per person |

Please note the reduced set-up fees are offered on the basis that the payroll account is in order & full and correct information will be provided to us in an organised & timely manner. CTAE0/DEA's etc may be additional. All fees are subject to VAT at standard rate.

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| Report to Councillors and Members of: STBF Finance Committee |
| Meeting scheduled for 20th November 2023 |
| Report from: Town Clerk |
| Date: 15th November 2023 |
| Subject: Proposed Review of Guildhall Room Hire Fees |
| Classification: General |
| Purpose of report: To consider a review of Guildhall Room Rental fees, including weddings. |
| Content: The Town Clerk has attached the current fees for the Guildhall room rental fees and invites comments and feedback from Members and to consider whether an increase in fees should be proposed from 1 st April 2024. |
| Recommendations: Members are invited to consider the current fees for the room rental inside the Guildhall which includes for wedding hire and to indicate whether there is support for the fees to be increased from 1st April 2024. |

| Guildhall Hire Charges | | | |
|---|------------------------------|----------------------|----------------------|
| Purpose of hire | Period of Hire | Half Day Cost | Full Day Cost |
| The Delf | | | |
| Dances/Dinners/Parties/Socials | Monday - Thursday | | £185 |
| | Friday and Saturday | | £315 |
| Marriage/Civil Ceremony + Reception | Monday - Thursday | | £390 |
| | Friday/Saturday | | £500 |
| Meetings/Craft Fairs/Coffee Mornings | Morning/afternoon/evening | £125 | £165 |
| Commercial Concerts/Theatre | | | £405 |
| | Local organisations | | £205 |
| Rehearsal for Concert/Theatre | | | £60 |
| Trade/Sale/Exhibitions | | | £405 |
| Hall preparation fee | | | £75 |
| Kitchen use with The Delf | For light refreshments | £50 | |
| | For full meal preparation | £95 | |
| Jury Room | | | |
| Dances/Dinners/Parties/Socials | Monday - Thursday | | £95 |
| | Friday and Saturday | | £160 |
| Marriage/Civil Ceremony + Reception | Monday – Thursday | | £350 |
| | Friday/Saturday | | £450 |
| Meetings/Craft Fairs/Coffee Mornings | Morning/afternoon/evening | £55 | £85 |
| Trade/Sale/Exhibitions | | | £290 |
| Hall preparation fee | | £55 | |
| Kitchen use with Jury Room | For light refreshments | £30 | |
| | For full meal preparation | £70 | |
| The Gallery | | | |
| For use as a Bar area for weddings | | | £100 |
| Evening functions/Meetings/Craft Clubs | Morning/afternoon/evening | £40 | £60 |
| Exhibitions (for a period of one calendar month) | Monday-Friday 09:00-17:00 | | £100 |
| Kitchen use for Gallery Exhibitions | For light refreshments | £30 | |
| The Undercroft | | | |
| Meetings/Trade Exhibition/Sales | Morning/afternoon/evening | £40 | £90 |
| Council Chamber | | | |
| Meetings | Morning/afternoon/evening | £55 | £85 |
| Mayor's Parlour | | | |
| Meetings | Morning/afternoon/evening | £30 | |
| Court Room | | | |
| Filming | Morning/afternoon/evening | £240 | £340 |
| Please be aware that any out of hours filming will incur an additional staffing cost, chargeable by the hour | | | |
| Ceremonial etc (non-wedding) | Morning/afternoon/evening | £65 | £90 |
| Meetings | Morning/afternoon/evening | £50 | £80 |
| Marriage/Civil Ceremony | Monday - Friday | £300 | |
| | Saturday | £400 | |
| | Sunday/Bank Holidays | £450 | |
| Kentish Ceremony Registrar's Fee (paid directly to the Registrar) | Monday to Friday | | £530 |
| | Saturday or Bank Holiday | | £720 |
| Whole Guildhall building hire | | | |
| Weddings/celebrations/festivals | Monday - Thursday | £500 | |
| | Friday/Saturday | £600 | |
| | Sunday/Bank Holidays | £750 | |
| Guildhall historic rooms | | | |
| Paranormal events | | £350 | |
| Tours | (minimum charge of £20) | £5 per head | |
| <p>We offer a 25% discount for Local charitable organisations</p> <p>We are happy to accommodate speciality bookings - please contact the Visitor Information Centre for costing</p> <p>Unfortunately, we are unable to accept 18th and 21st birthday parties</p> | | | |