

ARDS AND NORTH DOWN BOROUGH COUNCIL

POLICY COVER SHEET

Policy Title	Charging and Income Policy
Policy/File Reference	FIN58 Ref: 287
Version	1.1
Policy Summary	The purpose is to allow Council to design services balancing effective and efficient customer experience while both maximising income receivable and minimising the risk of loss.
Responsible Officer(s)	Head of Finance
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Appendices attached	
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Version	Changes made by	Date	Reason for change
0.1	Head of Finance	24/3/2023	Draft for Finance consultation
0.2	Head of Finance	18/4/2023	Draft for HoST and SUM consultation
0.3	Head of Finance	18/4/2023	Consultation responses and amendments
0.4	Head of Finance	12/05/2023	Draft for CLT
1.0	Head of Finance	02/06/2023	CLT comments
1.1	Head of Finance	20/06/2023	CSC Comments

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Chapter 1 Policy Statement

Introduction The Council has a legal obligation to “make arrangements for the proper administration of its financial affairs.”

This Policy and associated procedures set out the framework in which the Council should manage the income aspect of that obligation and has been written in line with best practice on internal control and takes account of Local Government and Internal Audit recommendations.

Policy Scope All income is within scope of this policy and associated procedures with the exception of district rate income and associated general grants, which are managed by the Finance Service.

Chapter 1 is a policy subject to Council approval, the remaining chapters are procedures and subject to periodic management review.

Policy Objectives The objective of the policy is to ensure:

1. Establishment of charging arrangements within the context of Medium-Term Financial Strategy (MTFS) and Scheme of delegation, whilst retaining Council oversight;
2. Establishment of income hierarchy to assist with service delivery planning;
3. Formalisation of credit terms;
4. Formalisation of effective, timely and customer focussed credit control;
5. Establishment of a collaborative approach, establishment of controls, allocation of responsibilities, income recording, invoicing and records management;
6. Minimisation of potential for income loss;
7. Establishment of a debt write-off framework; and
8. Establishment of a consistent approach to internal charging.

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Chapter 1 Policy Statement, Continued

Policy Statement

Council will design services balancing effective and efficient customer experience while both maximising income receivable and minimising the risk of income loss.

Charges should be set considering the following principles:

- Legislative competence;
- Cost of service delivery; and
- Minimising barriers to accessing the service.

Each Service, which levies charges, will develop a charging schedule which should be noted by Council and appropriately publicised. Charges should be set in accordance with the principles in Chapter 2 and are subject to approval as set out in Chapter 2.

Each Service Unit Manager is responsible for ensuring that appropriate procedures are in place within their unit.

All income not received in advance should be invoiced either:

- within 7 days of the goods or service being sold; or
- for recurring services (such as bookings) no later than the end of the month in which the series of bookings falls.

All invoices must have credit terms of 30 days from the date of issue.

Any debts outstanding after this limit should be subject to standard credit control procedures, involving at least 3 stages before legal action.

Service Unit Managers have authority to discount items in order to clear slow moving stock, where this is appropriate.

Income Hierarchy

The following hierarchy should be used when designing service delivery:

Priority	Payment Method
1	Card or cash at point of sale or submission of application
2	Direct debit
3	Invoiced

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Chapter 1 Policy Statement, Continued

Associated Policies

The following policies are associated with this policy:

Ref	Policy
	Digital by Default
	Retention and Disposal Schedule
	Medium Term Financial Strategy
	Scheme of Delegation
	Data Protection Policy
	Land and Property Policy

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Chapter 2 Charging

Introduction It is the responsibility of each Head of Service providing chargeable services to ensure an appropriate charging structure is put in place to comply with this policy and support the Corporate Plan.

Charging Schedules A charging schedule should be put in place that is compliant with the following principles:

1.	Charges within the control of Council should be increased by inflation.
2.	Retail goods should normally be charged at cost plus a mark-up of at least 60% for goods (plus VAT) and at least 30% for printed material. Variations for particular products are acceptable provided overall the appropriate mark-up is being achieved across all goods in that category.
3.	Bins (where charged) and delivery should be at cost recovery.
4.	Room hire should be at commercial rates, with an appropriate discount applied for non-commercial use.
5.	Hired equipment should be at commercial rates, with an appropriate discount applied for non-commercial use.
6.	Charges should be appropriately rounded.
7.	Indication of whether charges include VAT or not.

Charges for use of land are set out in the Land and Property Policy.

Definitions Retail Goods – goods (excluding printed materials) sold as ancillary to the service being provided (e.g. swimming goggles, gifts).
Printed Materials – books, pamphlets, booklets etc.
Inflation – is regarded as the Consumer Price Index (CPI) as published by the Office for National Statistics.
Land use charges – exclude block bookings which fall within the normal service delivery.

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Chapter 2 Charging, Continued

Approval

The following approval thresholds apply:

1.	Charges in line with policy agreed by Head of Service
2.	Charges varying from policy by less than 5% to be agreed with Director, provided it involves less than 20% of the charges listed.
3.	Charges varying from policy by more than 5% or more than 20% of the charges listed should be referred to Council for approval.
4.	Charges varied mid-year, outside the Estimates process should all be reported to Council for approval.

The following information should be provided to the approver:

a)	List of all charges for the incoming year along with the current charges;
b)	Rationale explaining why the charges have been varied;
c)	The likely increase in income arising from the increased charges (This will be needed for the Estimates process.)

Council Oversight

All charging schedules should be reported to the Corporate Services Committee as part of the Estimates process for noting, unless for departing from this policy is required.

Review

A review of charges should be carried out at least once annually, as part of the Estimates and budget setting process, to ensure an appropriate charge is being levied and should not be simply a case of adding an inflationary increase to the previous year's prices. When prices are reviewed, all the factors set out above should be taken into account in order that an informed decision can be made.

The review of charges should not be restricted to the current services provided but should also consider the opportunity of potential new income.

VAT

Charges should be set inclusive of VAT when chargeable and should be appropriately rounded (e.g. small fees to nearest 10p (£2.86 should be £2.90) and large fees to the nearest pound (£20.60 should be £21.00).

VAT advice is available from the Corporate Accountant.

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Chapter 3 Security of Cash

Security of Cash

Service Unit income procedures should address the following principles:

1.	All Service Units that handle cash must have access to a safe either in their own Service Unit or in a Service Unit close to them. An appropriate assessment should be carried out in conjunction with Risk Management Service Unit and the Income Collection Team to determine the appropriate safe limits.
2.	Managers should ensure that cash is securely held at all times.
3.	There should be a controlled number of safe keys per safe. These should be kept with the nominated persons at all times or securely stored, at the close of business, in a "key safe." If appropriate, measures must be taken to secure the key to any "key safe."
4.	Certain employees should be nominated to hold the safe keys and there should be arrangements to cover holidays, shift working etc.
5.	Safes should be locked at all times, except for access.
6.	Staff should be aware of the limits permitted by the Council insurers for holding cash overnight in their safe and ensure these are not exceeded. Update thresholds may be obtained from the Risk Service Unit.
7.	For their own protection, employees should not be left alone with cash, where possible. It is the Manager's responsibility to ensure that tea breaks and lunches are appropriately covered to allow this. Appropriate risk assessment should be carried out for lone workers as appropriate.
8.	Cash should never be left in desks or filing cabinets (even if locked) but should always be locked in the safe if the office is unattended for any length of time.

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Chapter 3 Security of Cash, Continued

Security of Cash, continued

9	Tills must not be left unlocked or unattended and access to the till should be limited to certain staff who have individual passcodes for sign on and sign off.
10	Managers should have procedures in place regarding till floats, i.e.. ensuring they are locked away when not in use, signing in/out register for shared floats.

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Chapter 4 Cash Management

General Controls

1.	Duties should be segregated among staff, to ensure that no one individual is in control of all stages of the income process from receipt to banking or invoicing to credit control.
2.	All staff involved in receiving income should be appropriately trained to ensure they are fully aware of the procedures and responsibilities.

Till Procedures

Managers should ensure the till procedures address the following controls:

1.	Till receipts should show the date, the operator, a receipt reference, the till number, VAT registration number, facility / Council name. Where possible, till records should identify the payment method i.e.. cash, cheque, credit cards or other.
2.	Till records should analyse the type of income being processed, and if possible, allocate an allocation code.
3.	Any discrepancies between the till analysis and the cash held should be drawn to the Supervisor's attention for appropriate action.
4.	Till float checks should be recorded and signed at the start and end of each day.
5.	The 'no sale' access to tills should not be used.

Cash Procedures

Managers should ensure that cash procedures address the following controls:

1.	Cash should be receipted on the day it is received.
2.	Income received is to be lodged in full as income. It must not be used for cash purchases or for cashing personal cheques
3.	In the event of issuing a refund, cashiers should have the authorisation of their supervisor and the refund to the customer should be made in the same manner in which it was received;
4.	Refunds for payments by cheque should only be carried out after verifying with the Income Collection team that the cheque has been cleared. No automatic refunds will be made for amounts of less than £5.00 due to administrative costs.

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Chapter 4 Cash Management, Continued

Cash Procedures, continued

5.	The use of cheque registers is optional, but can be useful should cheques not get receipted and lodged.
6.	Arrangements for making up lodgments and transportation of these to be banked.

Income Recording Procedures

Managers should ensure that income procedures address the following controls:

1.	All income received is recorded promptly, detailing when the cash was received, from whom, for what purpose and in what form, i.e.. cheque, cash, card, or BACS, as appropriate.
2.	When income is received in the post, more than one employee should be present when the post is opened, where possible, before being passed for income processing. Risk assessment should be carried out in lone worker situations to determine if this is a material risk.
3.	Receipts from vending machines, coin boxes etc. should be emptied on a regular basis and ideally not left until they are full. They are to be emptied in the presence of two nominated employees – both should sign a cash declaration sheet to verify the cash amount taken.
4.	All income received should be receipted as soon as possible. The receipt system used should have sequential numbering and appropriate controls over issuing these;
5.	Managers should obtain official receipt books from the Income Collection Team if there is no access to a computerised till system.
6.	A receipt should always be offered to customers for face to face or online transactions; Receipts should include, Council or facility name, date, amount paid, description of what the payment is for and Council VAT number.

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Chapter 4 Cash Management, Continued

Income Recording Procedures, continued

7.	The records held for cash receipts (both manual and electronic) should be held securely for the current year plus six previous years in line with the Council's Retention and Disposal Schedule and should be recorded in a sequential order i.e. date order and/or receipt number order. .
8.	Each manual receipt should have an appropriate cashbook transaction code or, in the case of miscellaneous items, an appropriate allocation code for processing on the Council's financial system either in summary or by individual receipt. If this is done in summary form and passed to another Service for processing, an independent individual should check it.
9.	All income should at the time of processing should have the appropriate VAT analysis included.
10.	Cash over and Cash under amounts should be recorded at cashing up and the amount lodged should be equal to the total in the till less card payments, less float. There should be a process for monitoring overs and unders to ensure that they remain at immaterial levels.
11.	Cash handling and payment processing need to be considered in business continuity plans, particularly if service delivery is expected to continue.

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Chapter 4 Cash Management, Continued

Procedures for Lodgements and Banking

1.	<p>Managers should ensure lodgements are made with appropriate frequency, bearing in mind safe limits, and taken directly to the bank or another Service for lodging.</p> <p>At the end of each month, lodgements should be made on the first banking day of the next month, irrespective of the normal scheduling.</p>
2.	<p>The lodgement should be made up in the following way:</p> <ul style="list-style-type: none">- Notes should be together in their denominations;- Coins should be bagged in the bank's moneybags (if available) according to denomination and amount noted on the bag. Any mixed coin bags should be clearly identified;- All cheques should be listed manually on the back of the bank's paying-in slip, or an add-listing from a calculator/spreadsheet attached;- The paying-in slip should be completed, showing the amount of notes, coins, and cheques, signed and dated;- The records of receipts should be matched against the bank lodgement slips;- The lodgement should be checked by an independent person and the cashbook, receipts, or till records signed on the day the lodgement is made-up to verify agreement with what is being banked;- Any overs or unders in the lodgement beyond a de-minimus should be noted and reported to the line manager.
3.	<p>Where possible, Managers should ensure lodgements are done at different times in the day and the staff member varied that goes to the bank</p>
4.	<p>If the cash is over the insured limit (check with Risk Service Unit) more than one staff member should take the lodgement to the bank or other Service.</p>
5.	<p>Before Bank Holidays and weekends, Managers should ensure banking is carried out as late as possible to avoid large amounts of cash being held on the premises during holiday times or over weekends.</p>

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Chapter 5 Invoicing and Credit Control

Introduction

On occasions it is necessary to invoice customers for services received. This would usually occur only where formal agreements are in place that would allow Council to have legal recourse in the case of non-payment.

All invoices should be issued centrally in order to maintain consistency of approach with regard to credit terms and credit control procedures.

Currently the only exceptions to this are within the Leisure Service which uses the leisure management system for this purpose and the Waste and Cleansing Service, which maintains the Trade Waste module within the financial system.

Invoice Format and Content

All invoice templates must be agreed with the Invoice Collection team in advance of being used and should include the following information:

- The Council name, address and VAT registration number;
 - Name of Council contact, with telephone number and/or email address to which queries can be directed;
 - Payment terms and conditions;
 - Name and address of the customer and the customer reference number;
 - Date of the Invoice;
 - Invoice number;
 - Detail of the goods or services supplied;
 - The gross, net and VAT amounts due for the supply;
 - Rate of VAT charged.
-

Agreements

Agreements with customers that allow for the invoicing of goods and/or services should seek payment by direct debit in the first instance, as this ensures timely payment, before agreeing to card, BACS, bank transfer, cheque or cash payments.

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Chapter 5 Invoicing and Credit Control, Continued

Invoice Processing

The following process should be used:

Step	Action
1	Complete Invoice Request Form which is available on ANDi here .
2	Requests made on the back of output from another Council computerised system (eg. Tascomi) do not require authorisation. Manual requests require approval in line with the authorisation limits used for expenditure, available on ANDi here . All credit note requests must be authorised at the next level of seniority.
3	Upload completed forms to Submitted forms folder Submitted Forms - Income Collection - All Documents (sharepoint.com) .
4	Trade Waste, Leisure and Community Halls will document their internal processes for raising invoices.
5	Leisure and Community Halls Service Units will provide the Income Collection team with a monthly report to allow income to be attributed to the month in which the invoice is raised, rather than the month in which it is paid.

Internal Charges

See chapter 8.

Credit Control Process

The following standard credit control process should be followed by all Service Units in connection with invoices raised:

Step	Action
1	First reminder issued after 30 days.
2	If payment has not been received within 14 days a second reminder should be issued, stating date payment required to avoid service suspension (where applicable) ¹ and/or commencement of legal proceedings.
3	If payment not received within 7 days, the debtor should, where possible, also be contacted by telephone.

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Chapter 5 Invoicing and Credit Control, Continued

Credit Control Process, continued

Step	Action
4	If payment not received with a further 7 days, a third reminder should be issued informing the debtor that a Small Claims Court application is to be made, making them aware of the costs that will be incurred by them if the debt is not paid by the application date.
5	Suspend service – the Income Collection team will notify the appropriate Service Unit of non-payment and request service suspension.
6	<p>Court proceedings should only be issued if:</p> <ol style="list-style-type: none">1. The court fees are less than 50% of the amount owed; and2. There is a reasonable chance of obtaining payment. <p>All debts owed to Council from every service must be pursued at the same time. Court orders cannot be obtained for partial debts.</p>
7	If 3 weeks after obtaining the Court Award the debtor has still not paid, a letter will be sent giving the debtor a further 7 days to pay before an application will be made to the Enforcement of Judgements Office for enforcement of the Court Award.
8	If payment has still not been received, details should be referred to the Head of Finance for a decision on whether the application should be made to the Enforcement of Judgements Office taking into consideration the costs involved and whether the matter should be referred to Council.
9	For debts above the Small Claims Court limit, pursuance of the debt will be referred to the Council's legal advisors who will advise of the appropriate course of action to take. These matters will then be referred to Council for decisions to be taken on further action.

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Chapter 5 Invoicing and Credit Control, Continued

Write-off Thresholds

It is inevitable in all businesses that an allowance has to be made for some debts which prove to be irrecoverable. When all of the above debt collection procedures have been exhausted without success, consideration should be given to formally writing the debt off. This may occur when the debt is statute barred, debtor becomes bankrupt, goes into administration, correspondence is returned “gone away” and tracing the person proves fruitless or the debt is too small to pursue through court action. The Council’s policy relating to bad debt write-offs is:

Total Debts	Authorised Signatory
<£1,000	Financial Operations Accountant
<£3,000	Head of Finance
<£10,000	Director of Corporate Services
>£10,000	Council

A write off exercise should be carried out every quarter and a register kept of all amounts discharged in this way.

Service Unit Managers will be responsible to make appropriate accounting adjustments in their own systems following write-off.

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Chapter 6 Penalty Charge Notices, Fines and Court Costs

Introduction It is important that in order to maintain integrity of appropriate legislative framework Council recovers the income due to it and that these legal processes are appropriately managed to maximise the income due.

Penalty Charge Notice Process Individual Service Units should follow the following principles when putting in place their individual processes:

- Legislative competence
- Proportionality
- Register of penalty charge notices issued
 - Council reference
 - Reason
 - Date of issue
 - Amount
 - Payment received and date
- Monitoring of recovery rates

Court Action Process Individual Service Units should follow the following principles when putting in place their individual processes:

- Legislative competence
- Proportionality
- Register of legal action taken
 - Council reference
 - Court reference
 - Solicitor
 - Reason
 - Hearing date
 - Outcome
 - Payment received and date
- Monitoring of recovery rates

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Chapter 7 Grants Inward

Introduction Accounting for grants that the Council is due to receive (sometimes called grants receivable) is dependent on the conditions within the letter of offer. This chapter therefore sets out procedures to ensure there is appropriate corporate knowledge to allow the Council to meet its financial obligations.

Grants Register The Finance Service will maintain and publish a corporate grants inward register. This will detail the following:

- Scheme, project or programme name
- Funder
- Funder reference
- Service – key contact
- Finance – key contact
- Last claim submitted date

Letters of Offer Letters of offer, contracts, agreements, etc. should be signed by a duly authorised officer in accordance with authorised levels. These are available on ANDi [here](#).

Process

Step	Action
1	Upload letter of offer (LoO) to Accounting folder in Submitted forms portal for review Submitted Forms - Income Collection - All Documents (sharepoint.com).
2	Accountant will update register and provide feedback on LoO conditions, allocate a dedicated officer within Finance to act as point of contact and a grant reference in the form GI1234.
3	Expenditure to be incurred following the stricter of Council procedures or conditions of letter of offer
4	Prepare grant claim ensuring that a unique claim number is allocated (e.g. GI1234-01)
5	Submit draft grant claim to Finance contact for reconciliation to the Council's financial system and will attribute the income to correct accounting period even before the funds are received.
6	Submit grant, requesting funder to use the unique claim reference on any payment advice.
7	When funds received the Income Collection team will be able to attribute to the correct accounting code.

ARDS AND NORTH DOWN BOROUGH COUNCIL

Chapter 8 Internal Charging

Introduction	In order to properly reflect work carried out for other Council Services it is appropriate that a consistent internal charging process is established.										
Principles	<p>Charges should be levied for the following services:</p> <ol style="list-style-type: none">1. Where internal users displace external users and that would adversely affect the service or goods provider's income targets;2. Publicly available memberships or recurring charges;3. Applications for services that are available to the public.										
Examples	<ol style="list-style-type: none">1. Room bookings at Community Centres, VIC goods for civic events2. Leisure memberships Trade waste charges3. Building control or Planning application fees Entertainments licence fees										
Process for 'Invoiced' charges	<table><tr><th>Step</th><th>Task</th></tr><tr><td>1</td><td>'Selling' Service Unit will issue a notification to the purchasing Service Unit This could be an invoice from the leisure management system or an email, giving all the relevant details</td></tr><tr><td>2</td><td>The purchasing Service Unit will process a journal request using the normal process (form available on ANDi here).</td></tr><tr><td>3</td><td>The purchasing Service Unit will advise the selling Service Unit that they have processed a journal posting.</td></tr><tr><td>4</td><td>Finance will review, authorise and post the journal to the financial system. This will normally take 2 working days before it is processed.</td></tr></table>	Step	Task	1	'Selling' Service Unit will issue a notification to the purchasing Service Unit This could be an invoice from the leisure management system or an email, giving all the relevant details	2	The purchasing Service Unit will process a journal request using the normal process (form available on ANDi here).	3	The purchasing Service Unit will advise the selling Service Unit that they have processed a journal posting.	4	Finance will review, authorise and post the journal to the financial system. This will normally take 2 working days before it is processed.
Step	Task										
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2	The purchasing Service Unit will process a journal request using the normal process (form available on ANDi here).										
3	The purchasing Service Unit will advise the selling Service Unit that they have processed a journal posting.										
4	Finance will review, authorise and post the journal to the financial system. This will normally take 2 working days before it is processed.										

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Chapter 8 Internal Charging, Continued

Process for 'Recurring' charges

Step	Task
1	'Selling' Service Unit will issue a notification to the purchasing Service Unit on an annual or quarterly basis. This could be a Schedule shared on SharePoint or an email, giving all the relevant details.
2	The purchasing Service Unit will raise any queries with the selling Service unit, prior to journal being processed.
3	The selling Service Unit will resolve any billing queries.
4	The selling Service Unit will process a journal request using the normal process (form available on ANDi here).
5	Finance will review, authorise and post the journal to the financial system. This will normally take 2 working days before it is processed.

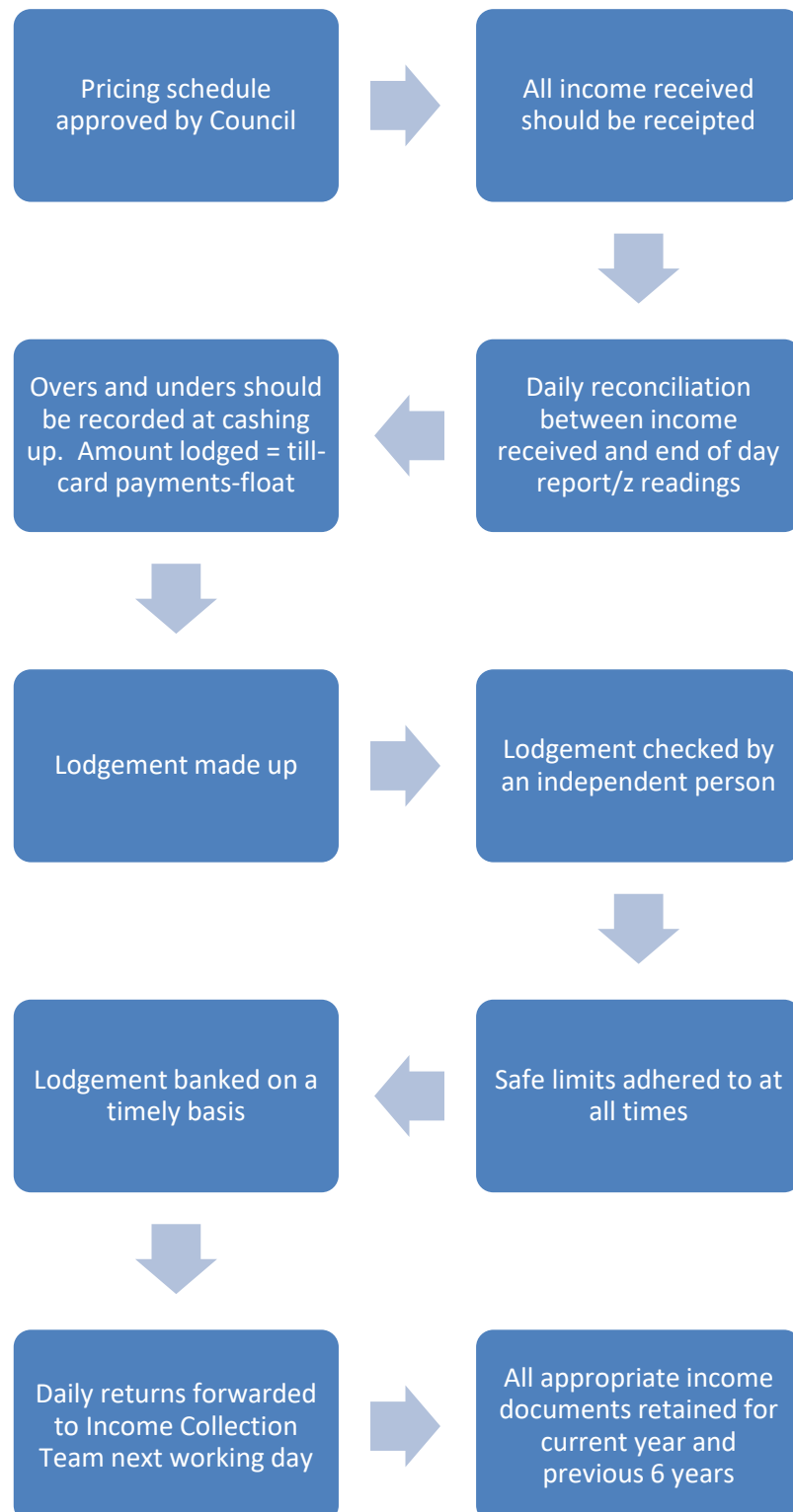
Process for 'Application' fees

Step	Task
1	'Applying' Service Unit will process a journal request prior to submitting an application. If they have any queries regarding the correct fee payable they should liaise with the service provider in advance of preparing the application form.
2	Finance will review and authorise the journal request, advising the applicant of the journal reference.
3	The applicant may then submit the application form with the journal reference included as the 'payment'.
4	Finance will then post the journal to the financial system. This will normally take 2 working days before it is processed.
5	The service provider can then process the application in the formal way.

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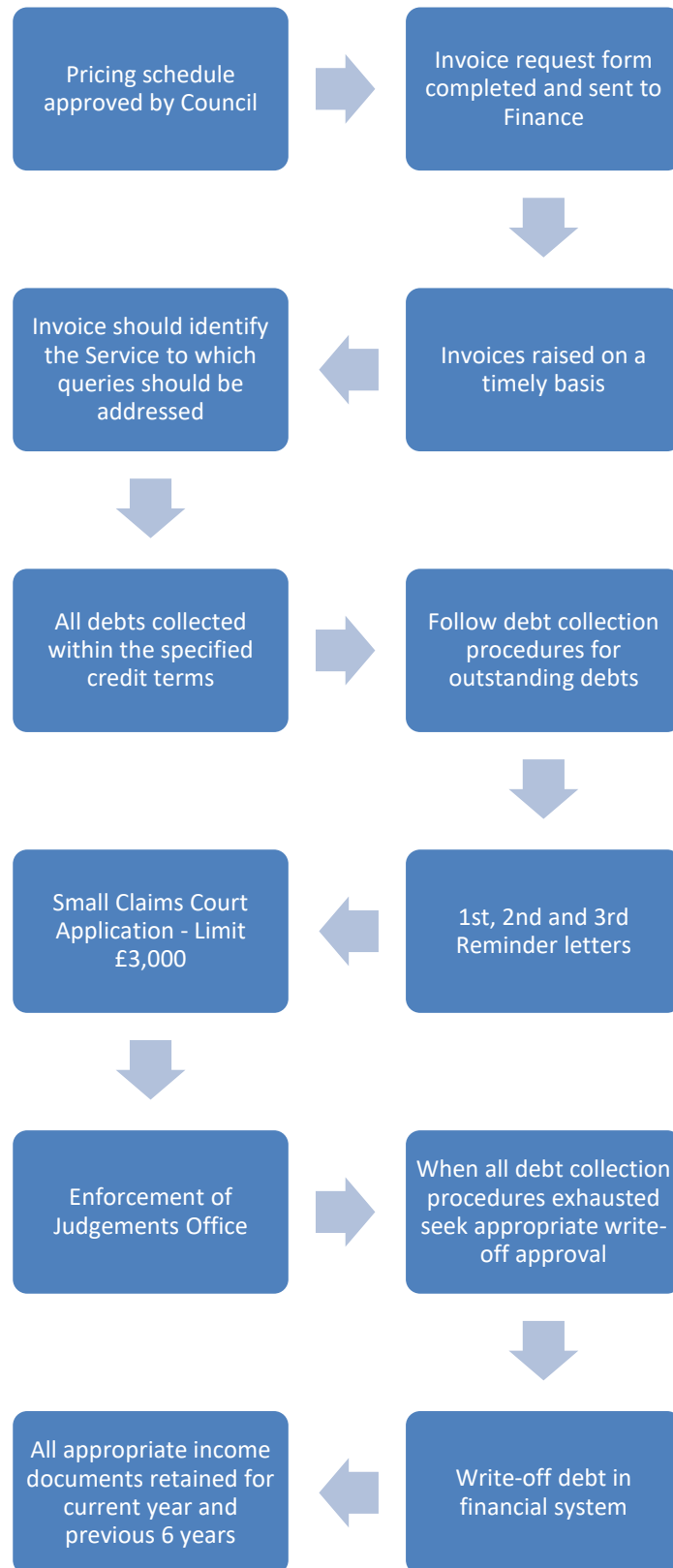
Appendix 1 Cash Process Flow Diagram

Cash Process



Appendix 2 Invoicing Process Flow Diagram

Invoicing Process



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Appendix 3 Safe Limits

Location	Make/Model	Maximum Cash Value
Signal	Chubb "Black Box"	£50
City Hall, Main Office	Kardox	£500
City Hall, Finance	Prive-Safe PT3	£500
McKee Clock Toilets	Dudley	£1,000
Waste Transfer Station	Essex E22401101	£4,000
Bangor Recycling Plant	Leigh Essex Euro E2 Grade 0	£6,000
Bangor Recycling Centre	Charvat SRO – Neuton Star	£6,000
Bangor Recycling Centre	Burg Wachter – C4	£4,000
Hollywood Depot	City Floor Safe	£4,000
North Down Museum	Esselte Wall Safe	£100
North Down Museum	Phoenix Centurion 1220	£1,000
Tower House	Chubb TYE 2013T68005	£1,000
George Green Community Centre	Phoenix Centurion 1220	£200
Skipperstone Community Centre	Phoenix Centurion 1220	£150
Kilcooley Community Centre	Sentry	£200
Redburn Community Centre	Sentry	£200
Ards Blair Mayne Wellbeing & Leisure Centre	Barrington Security, Charvat NS6/11, Grade 2 safe, Model No 18000509 Size 6, Weight 517 kg	£17,500 Cash Cover & £175,000 Jewellery Cover
Londonderry Pavilion	Yale YFM/520/FG2 - X-Large Fire Safe	Not rated? See specification below
Leisure Services Office, 2 Church Street	Burton Fire Brand MK 11 Size 3	£1,000
2 Church Street, Ards	G Brady & Co Ltd Strongroom	£2,000
2 Church Street, Ards	James E Ball Strongroom	£1,500
Comber Leisure Centre	Levey Consort 609	£3,000
St Columba's College	Rochford Leigh II safe	£5,000
Arts Centre	Thomas Perry & Sons	£1,000
City Hall, Bangor	Vault by Phillips & Son, Birmingham	£2,500
Basement of the Registrar's Office		
City Hall, Bangor Castle	Phoenix	£1000 cash or £10,000 in valuables
Ard Visitor Information Centre	Essex by Leigh Safes	£4,000