



THORPE ST ANDREW TOWN COUNCIL

FINANCE & STAFFING COMMITTEE MEETING

Roxley Hall, Yarmouth Road, Thorpe St Andrew, NR7 0QF

Tel/Fax: (01603) 701048

email: office@thorpestandrew-tc.gov.uk

Issued: 17 April 2024

Notice of Finance & Staffing Committee Meeting

Councillors of the Finance and Staffing Committee, you are hereby summoned to attend the meeting of the Finance & Staffing Committee to be held at the Roxley Hall on 22 April 2024 at 7.30pm for the purpose of transacting the following business.

Michelle Barron Chief Executive Officer

AGENDA

1. Attendance and Apologies for Absence
2. Declarations of interest in items on the Agenda
3. To confirm the minutes of the Finance and Staffing meeting held 20 November 2023
4. Public participation – to consider a motion to suspend the meeting to allow the public to speak for a maximum of 3 minutes regarding items on the Agenda
5. Quarter 4 Budget Report
6. Review of Financial Regulations
7. Permission to purchase i) Marquee
ii) Polytunnels
iii) Workshop
iv) Truck
8. Training for Clerk – NEBOSH (report to follow)
9. Dementia Support Group 2023/24 Accounts
10. To consider a motion to exclude press and public from the meeting under the Public Bodies (Admission to Meetings) Act 1960, as amended by The Local Government Act 1972, due to the disclosure of personal information
11. Staffing Update

Future Agenda Items (Not for Discussion)

Chief Executive Officer – Mrs Michelle Barron

Thorpe St Andrew Town Council, Town Hall, Pound Lane, Thorpe St Andrew, NR7 0UL

Tel: 01603 701048 email: office@thorpestandrew-tc.gov.uk

www.thorpestandrew-tc.gov.uk

VAT No. 107 2921 90

Thorpe St Andrew Town Council
Minutes of the Finance & Staffing Committee meeting
held on 20 November 2023 at 7:30pm

1 PRESENT:

Mr S Snelling
Mr S Court
Mr J Emsell
Mr J Ward

Mr F Bowe
Ms L Barrett
Mrs L Skinner
Mr P Berry

APOLOGIES: None

IN ATTENDANCE: Mrs M Barron (CEO), Mrs R McCarthy (OM/RFO), Mrs L Weston (Administration and Committee Officer), Cllr J Fisher and one member of public.

2 DECLARATIONS OF INTEREST IN ITEMS ON THE AGENDA

Cllr Snelling declared an interest in item 7 on the agenda.

3 MINUTES OF THE MEETING HELD ON 16 OCTOBER 2023

The minutes of the meeting held on 16 October 2023 were agreed and signed by the Chairman.

4 PUBLIC PARTICIPATION (LIMITED TO 3 MINS PER SPEAKER)

In regard to item 6 on the agenda, a member of the public raised concern with the Tennis Court Maintenance line for 24/25. Having previously raised the condition of the courts with the Town Council and, after researching costs with the Lawn Tennis Association, it was strongly felt that the amount is insufficient. The Council was requested to consider adjusting this line.

On behalf of the children who regularly use the courts for skateboarding, the same member of public asked the Council to expediate the building of the skatepark, for the community.

5 LOCAL GOVERNMENT SERVICES PAY AGREEMENT 2023/2024

The RFO gave some explanations to the paper, effective from 1st April 2023 and further information to support proposals for staff.

Cllr Snelling proposed that all staff move to the new pay rates, in line with the pay agreement, back dated to 1 April 2023. It was RESOLVED with a show of hands, all in favour.

Cllr Snelling proposed that one member of administration staff move up a scale point

from 9 to 10, as from the date of this proposal. It was RESOLVED with a show of hands, all in favour.

Cllr Snelling proposed that one member of the Parks team move up a scale point from 7 to 8, as from the date of this proposal. It was RESOLVED with a show of hands, all in favour.

6 BUDGET 2024/25

The RFO presented version 3 of the Budget for 2024/25 to the Committee, post version 2 going to Full Council and amendments made in response to that meeting. Version 3 is updated to reflect forecasted Fireworks and Remembrance costs, and explanation given for keeping the predicted Fireworks receipts at £15K. Version 3 has a precept required of £609120, with a Tax Base of 5189, giving an increase of 10.6%, equal to an extra 0.94p a month per household.

Cllr Ward reiterated his previous statement; that the Council shouldn't go above a 5% increase, keeping in line with NCC and BDC. Also, to wait for the Pinebanks monies to fund future projects.

Cllr Snelling and Cllr Bowe both reminded the Committee of the length of time the residents have been waiting for the Pinebanks funds and that there is no reason to believe it will appear anytime soon. The Council needs to go some way to improve the community facilities for residents.

Cllr Fisher attended the meeting to bring attention to the cemetery budget and a request to retain the previously agreed £2,000 budget. Cllr Fisher briefed the Committee on the burial sites and the historical agreement of the £2,000.

The CEO reminded the Committee that the cemetery budget is set according to the more recent agreement made and it cannot be increased without agreement from the Town Council. Also, the cemetery budget line 24/25 has moved to S137 in the budget, as the correct place to show it.

Cllr Ward requested that the cemetery budget is included on the Town Council Agenda for Jan/Feb 24, for a decision on the budget allocated.

Cllr Emsell suggested a reduction of £1,000 to the events line.

The RFO suggested removing the St Georges Day event budget, replacing it with a nil cost event.

Taking all the discussions into consideration, the RFO amended version 3 of the

budget by the following: Events was reduced by £2,000, Youth Council reduced to nil and Projects reduced by £250.

It was proposed by Cllr Snelling and seconded by Cllr Emsell to reduce expenditure by the above, reducing the precept required to £605870, on a Tax Base of 5189, resulting in an increase of 10%, £0.89p a month per household; with a show of hands with one against it was **RESOLVED** to take to Full Council.

7 DEMENTIA SUPPORT GROUP ACCOUNTS YTD - Noted

Cllr Snelling gave an overview of the accounts, to be brought to the Committee regularly in future, as good practice.

Cllr Ward offered thanks to Cllr Snelling and the team of volunteers on behalf of the Council.

Further Agenda Items (Not for Discussion)

None

The meeting closed at 8.50pm

Signed:

Dated:

THORPE ST ANDREW TOWN COUNCIL: BUDGET REPORT 2023/24

ALLOTMENTS	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Dussindale Maintenance	1350	1689	1500	70.00	140.00	171.25	100.77	482.02	32%
Dussindale Rent	400	405	450	399.93				399.93	89%
Dussindale Water	417	498	600	0.00	136.65	140.40	667.57	944.62	157%
Hillside Maintenance	2705	1477	1500	164.91	1120.00	171.25	77.49	1533.65	102%
Hillside Water	409	1656	850	0.00			786.06	786.06	92%
Rent & Deposit	258	225		25.00	50.00	177.00		252.00	
Water Charges	368							0.00	
TOTAL	5907	5950	4900	659.84	1446.65	659.90	1631.89	4398.28	90%
RECEIPTS									
Dussindale Maintenance						70.00		70.00	
Hillside Maintenance						70.00	10.00	80.00	
Rents/deposits	9131	5662	5000	99.00	4315.48	2413.64	230.30	7058.42	141%
Water charges	1417	1418	1000	6.65	1022.91	451.11	8.40	1489.07	149%
TOTAL	10548	7080	6000	105.65	5338.39	3004.75	248.70	8697.49	145%

OVER/UNDER SPEND CODE TOTAL

501.72

2697.49 3199.21

BROADLAND DC ELECTIONS	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Election costs	7079	4773	7000		8607.01	6443.15		15050.16	215%
TOTAL	7079	4773	7000	0.00	8607.01	6443.15	0.00	15050.16	0%

-8050.16 -8050.16

BUILDING MAINTENANCE	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Town Hall	4594	4285	7000	1056.46	1891.53	3646.87	1701.97	8296.83	119%
Morse Pavilion	3066	10365	7000	599.72	203.37	595.70	6868.62	8267.41	118%
Roxley Hall	662	4640	3000	811.47	293.37	846.00	564.00	2514.84	84%
Café	2279	1739	1000	0.00		406.28	110.00	516.28	52%
River Green	177	10235	3000	991.46	113.37	3163.00	141.00	4408.83	147%
TOTAL	10778	31264	21000	3459.11	2501.64	8657.85	9385.59	24004.19	114%
RECEIPTS									
Town Hall		57						0.00	
Morse Pavilion						219.70		219.70	
Café		40						0.00	
TOTAL	0	97	0	0.00	0.00	219.70	0.00	219.70	0%

-3004.19

219.70 -2784.49

BUSINESS SPONSORSHIP	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Payments	593	1714	1000					0.00	0%
TOTAL	593	1714	1000	0.00	0.00	0.00	0.00	0.00	0%
RECEIPTS									
Receipts	420	673	450	0.00				0.00	0%
TOTAL	420	673	450	0.00	0.00	0.00	0.00	0.00	0%

1000.00

-450.00 550.00

CAPITAL SPENDING	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Asset Replacement	10305	36868	5000				689.92	689.92	14%
Buildings & Amenity Areas		93804	7500	3205.00	1679.50		60.00	4944.50	66%
Town Hall	755	3225	5000			23000.00		23000.00	460%
Projects		6295	16000	1980.00				1980.00	12%
War Memorial	1008								
TOTAL	12068	140192	33500	5185.00	1679.50	23000.00	749.92	30614.42	91%

2885.58

2885.58

CEMETERY	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Maintenance	2450		2000		400.00			400.00	20%
Water Charges	116	230	250	62.69	56.69	70.94	117.24	307.56	123%
TOTAL	2566	230	2250	62.69	456.69	70.94	117.24	707.56	31%

1542.44

1542.44

COMM. INFRASTRUCTURE LEVY	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Payments									
TOTAL	0	0	0	0.00	0.00	0.00	0.00	0.00	0%
RECEIPTS									
Receipts	13523	10225				2983.52		2983.52	
TOTAL	13523	10225	0	0.00	0.00	2983.52	0.00	2983.52	0%

0.00

2983.52 2983.52

CONTINGENCY	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Payments			5000						
TOTAL	0	0	5000	0.00	0.00	0.00	0.00	0.00	0%

5000.00

5000.00

EVENTS	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
One Off Payments	2658	1654	2000	1039.46		314.39	2254.17	3608.02	180%
St Georges Day		530	2000	1667.92				1667.92	83%
Fireworks	5716	11065	9000	457.50	3953.50	10546.70	218.00	15175.70	169%
Remembrance Day	577	960	500			1116.25		1116.25	223%
Xmas Event	5714	7010	2500		308.48	2232.22	3446.38	5987.08	239%
Sovereign Events		10841	5000	6901.07				6901.07	138%
Additional Events		428	500	1306.70	822.21	441.83	650.51	3221.25	644%
NEW Commemorative Events				0.00				0.00	
TOTAL	14665	32488	21500	11372.65	5084.19	14651.39	6569.06	37677.29	175%
RECEIPTS									
One Off Payments	1159			33.34				33.34	
St Georges Day		667	500	957.89				957.89	192%
Fireworks	17511	33252	15000	25.00	608.32	29472.33	25.00	30130.65	201%
Xmas Event	841	1824	500	187.49	779.11	1021.22	45.00	2032.82	407%
Sovereign Events		3458	3500	2207.23				2207.23	63%
Additional Events		516	500	425.67	439.03	246.73	1712.30	2823.73	565%
TOTAL	19511	39717	20000	3836.62	1826.46	30740.28	1782.30	38185.66	191%

-16177.29

18185.66 2008.37

FITZMAURICE PARK/TOWN HALL	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Cleaning	767	141		356.50	99.42	110.00	112.19	678.11	
Cricket Maintenance	588	958	1000					0.00	0%
Electricity	6592	4366	6000	1691.70	937.35	985.73	1588.15	5202.93	87%
Field Maintenance Contract	7357	3569	7000	425.29				425.29	6%
Sports Turf Maintenance	330							0.00	
Park Maintenance	5496	3020	2500	391.97	871.78	350.00	605.02	2218.77	89%
Play Equipment Maintenance	17	171	1000		6.07	638.44	404.80	1049.31	105%
Water rates	378	613	700	0.00	139.17	74.58	208.42	422.17	60%
Wheeled/Litter/Dog Bins	1485	2412	2000	311.89	531.09	554.65	520.14	1917.77	96%
Youth Shelter Maintenance		177	400					0.00	0%
Tennis Court Maintenance			400					0.00	0%
TOTAL	23010	15427	21000	3177.35	2584.88	2713.40	3438.72	11914.35	57%
RECEIPTS									
Field Maintenance Contract		3230						0.00	
Cricket Income	1907	2436	2000		157.50			157.50	8%
Lettings	21362	16743	15000	2250.00	2916.67	6000.00	1666.67	12833.34	86%
Other Income	171	250		212.53	27.09	33.34	124.98	397.94	
TOTAL	23440	22659	17000	2462.53	3101.26	6033.34	1791.65	13388.78	79%

9085.65

-3611.22 5474.43

GRANTS	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Payments	1770	1321		306.00			140.00	446.00	
TOTAL	1770	1321	0	306.00	0.00	0.00	140.00	446.00	0%
RECEIPTS									
Receipts	1000	1767		1145.00			2050.00	3195.00	
TOTAL	1000	1767	0	1145.00	0.00	0.00	2050.00	3195.00	0%

-446.00

3195.00 2749.00

LEASES	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Payments	5562	4402	5200	1018.38	1018.38	1018.38	1018.38	4073.52	78%
TOTAL	5562	4402	5200	1018.38	1018.38	1018.38	1018.38	4073.52	78%

1126.48

1126.48

LEGAL FEES	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Legal Charges	11499	18498	8000	2263.67	1786.20	1369.81	2478.00	7897.68	99%
TOTAL	11499	18498	8000	2263.67	1786.20	1369.81	2478.00	7897.68	99%
RECEIPTS									
Receipts		15388		0.00	0.00	0.00	0.00	0.00	
TOTAL	0	15388	0	0.00	0.00	0.00	0.00	0.00	

102.32

0.00 102.32

LOAN REPAYMENT	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Roxley Hall Loan	20269	18206	19435	9769.34		9665.08		19434.42	100%
Town Hall Loan	3894	3850	3806		1908.43		1897.37	3805.80	100%
River Green Lights	3566	3566	3566	1783.14		1783.14		3566.28	100%
TOTAL	27729	25622	26807	11552.48	1908.43	11448.22	1897.37	26806.50	100%

0.50

0.50

NEIGHBOURHOOD & TOWN PLAN	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Neighbourhood/Town Plan	1033	3750	1000	400.00		1200.00	2000.00	3600.00	360%
TOTAL	1033	3750	1000	400.00	0.00	1200.00	2000.00	3600.00	360%
RECEIPTS									
Neighbourhood/Town Plan		3330						0.00	
TOTAL	0	3330	0	0.00	0.00	0.00	0.00	0.00	0%

-2600.00

0.00 -2600.00

NEWSLETTER	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Newsletter	2288	4431	2500			1423.00	1423.00	2846.00	114%
TOTAL	2288	4431	2500	0.00	0.00	1423.00	1423.00	2846.00	114%

-346.00 -346.00

PRECEPT	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
RECEIPTS									
Precept	518758	534569	550654	275327.00	275327.00			550654.00	100%
TOTAL	518758	534569	550654	275327.00	275327.00	0.00	0.00	550654.00	100%

0.00 0.00

RIVER GREEN	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Staithe Picnic Area	128							0.00	
Electricity	1719	1997	1500	241.82	994.57	424.67	50.98	1712.04	114%
River Green Maintenance	1511	1679	3000	479.93	137.50	109.99	112.19	839.61	28%
War Memorial Maintenance	4					30.07		30.07	
Rates (Toilets)	2027							0.00	
Electricity (Toilets)	1102	1231	1700	323.87	178.90	220.72	182.04	905.53	53%
Cleaning (Toilets)	4155	191	100	703.74	1716.00	1716.00	2288.00	6423.74	6424%
Water (Toilets)	1193	1524	800		814.18	429.04	222.88	1466.10	183%
TOTAL	11839	6622	7100	1749.36	3841.15	2930.49	2856.09	11377.09	160%
RECEIPTS									
Electricity		1760			790.34		819.59	1609.93	
Income	1291	713	1500				689.66	689.66	46%
Rates (Toilets)	2944							0.00	
TOTAL	1291	713	1500	0.00	790.34	0.00	1509.25	2299.59	153%

-4277.09

799.59 -3477.50

ROXLEY HALL	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Cleaning	2028	560	500	778.17	1778.77	1824.99	2513.50	6895.43	1379%
Electricity	678	1025	1500	286.29	277.64	355.97	322.64	1242.54	83%
Gas	1871	1587	2000	646.09	365.73	1126.00		2137.82	107%
Miscellaneous	1619	865	500		15.42	50.00	66.33	131.75	26%
Rates	4790	5546	6000	4463.47	172.07	453.79		5089.33	85%
Water	496	305	500	104.57	132.45	190.34	186.68	614.04	123%
Lettings		66			91.88		55.00	146.88	
Telephone	441	1614	500	78.00	117.00	78.00	156.00	429.00	86%
TOTAL	11923	11568	11500	6356.59	2950.96	4079.09	3300.15	16686.79	145%
RECEIPTS									
Miscellaneous	114	78							
Lettings	7055	15491	12000	3124.12	3808.93	4841.71	3968.19	15742.95	131%
TOTAL	7169	15569	12000	3124.12	3808.93	4841.71	3968.19	15742.95	131%

-5186.79

3742.95 -1443.84

S106 PAYMENTS & DONATIONS	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Section 106									
TOTAL	0	0	0	0.00	0.00	0.00	0.00	0.00	0%
RECEIPTS									
Section 106		52458							
TOTAL	0	52458	0	0.00	0.00	0.00	0.00	0.00	0%

0.00

0.00 0

S137 PAYMENTS & DONATIONS	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
S137 Payments & Donations	50	550		0.00			280.89	280.89	
TOTAL	50	550	0	0.00	0.00	0.00	280.89	280.89	0%
RECEIPTS									
S137 Payments & Donations									
TOTAL	0	0	0	0.00	0.00	0.00	0.00	0.00	0%

-280.89

0.00 -280.89

SALARIES	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
A Salary, Employer NIC & Pension	46409								
B Salary, Employer NIC & Pension	5952								
C Salary, Employer NIC & Pension	4488								
D Salary, Employer NIC & Pension	115841								
E Salary, Employer NIC & Pension	15100								
F Salary, Employer NIC & Pension	566								
G Salary, Employer NIC & Pension		4423							
Student Loan	268	585	500	183.00	183.00	314.00	225.00	905.00	181%
H Salary	22652	26184	27344	7354.74	7354.74	8679.16	7794.00	31182.64	114%
H Pension Employer	5386	6425	6563	1771.38	1771.38	2113.40	1884.48	7540.64	115%
H Employer NIC	1943	2575	2700	726.39	726.39	927.24	792.81	3172.83	118%
J Salary	18456	22208	22777	5694.24	5694.24	7136.71	6175.50	24700.69	108%
J Pension Employer	4337	5330	5466	1338.15	1338.15	1677.13	1451.25	5804.68	106%
J Employer NIC	1326	1912	2100	471.99	471.99	671.05	538.41	2153.44	103%
K Salary	18456	22208	22777	5694.24	5694.24	7136.71	6175.50	24700.69	108%
K Pension Employer	4337	5330	5466	1338.15	1338.15	1677.13	1451.25	5804.68	106%
K Employer NIC	1326	1912	2100	471.99	471.99	671.05	538.41	2153.44	103%
L Salary	9872	20259	22369					0.00	0%
L Pension Employer	2320	4307	5368					0.00	0%
L Employer NIC	752	2302	2100					0.00	0%
M Salary	14400	57600	47665	14400.00	12345.03	12534.67	12374.49	51654.19	108%
M Pension Employer			11440		645.08	2945.65	2908.02	6498.75	57%
M Employer NIC			4800		274.21	1415.96	1393.86	3084.03	64%
N Salary	18826	30324	31099	8454.99	8454.99	9910.41	8936.25	35756.64	115%
N Pension Employer	4424	7278	7464	1986.93	1986.93	2328.95	2100.03	8402.84	113%
N Employer NIC	1378	3090	3100	852.96	852.96	1053.81	919.38	3679.11	119%
P Salary	5806	20141	21940	4701.51	4701.51	5910.42	5178.24	20491.68	93%
P Pension Employer			5266					0.00	0%
P Employer NIC	394	1614	2100	334.98	334.98	501.81	400.77	1572.54	75%
Q Salary		5525	18000	4534.26	4534.26	5741.92	5007.24	19817.68	110%
Q Pension Employer		1326		1065.54	1065.54	1349.34	1176.69	4657.11	
Q Employer NIC		344		311.91	311.91	478.57	377.19	1479.58	
R Salary		948	12696	3117.00	3117.00	3935.73	3040.10	13209.83	
R Pension Employer		228	3047	732.51	732.51	924.91	714.43	3104.36	
R Employer NIC		26	1200	116.34	116.34	229.32	105.73	567.73	
S Salary			12000	468.22	1199.11	2559.14	2636.95	6863.42	57%
S Pension Employer				110.03	281.79	588.55	619.68	1600.05	
S Employer NIC							96.14	96.14	
Salary Contingency			5000					0.00	0%
TOTAL	325015	254404	314447	66231.45	65998.42	83412.74	75011.80	290654.41	92%

23792.59 23792.59

SIR GEORGE MORSE PARK & PAVILION	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Cleaning and Cleaning Materials	10530	1760	2500	766.53	1778.76	1654.40	2400.20	6599.89	264%
Electricity	4194	5267	5000	769.49	1403.89	1021.50	1895.97	5090.85	102%
Equipment Hire	675	2490	2000	280.00	265.00	530.00	530.00	1605.00	80%
Field Maintenance Contract	10654	10316	16000	3158.04	4099.14	4099.14	4099.14	15455.46	97%
Fuel	2144	2509	2200	617.01	535.49	651.01	431.67	2235.18	102%
Grounds Machinery Maintenance	4561	1280	3000	637.22	715.60	731.89	82.43	2167.14	72%
Materials Fixtures & Fittings	1832	883	1500			265.88		265.88	18%
Mileage	113				27.09			27.09	
Miscellaneous	836		500					0.00	0%
Gas	954	1583	2000	219.26	69.36	132.59	810.25	1231.46	62%
Park Maintenance	3280	1437	1500	349.50	1591.49		369.36	2310.35	154%
Play Equipment Maintenance	3371	444	2000			756.97	484.00	1240.97	62%
Sports Turf Maintenance	1310							0.00	
Telephone	1369	1569	2000	128.34	142.95	142.95	142.95	557.19	28%
Tools & Equipment	1130	1597	1000	391.27	94.98		124.96	611.21	61%
Training	2507	320						0.00	
Water Rates	922	1781	1600	337.68	460.22	258.48	622.32	1678.70	105%
Wheeled/litter/dog bins	1908	2477	2300	334.51	519.31	495.75	472.19	1821.76	79%
Football Maintenance	3233	663	2500	4043.00			3400.00	7443.00	298%
Rates	2470	2470	2500	2470.05				2470.05	99%
Feed-In Tariff	1171	1273	1500				1176.30	1176.30	78%
Tennis Courts Maintenance	640		500	219.10	-109.55			109.55	22%
Health & Safety	2397	3147	2500	91.30	62.27	1585.82	317.46	2056.85	82%
Vehicle Maintenance	646	2940	1000	223.30	94.33	830.81	782.03	1930.47	193%
TOTAL	62847	46206	55600	15035.60	11750.33	13157.19	18141.23	58084.35	104%
RECEIPTS									
Electricity		1380	2000	497.66	499.76	379.97	597.90	1975.29	99%
Field Maintenance Contract		3230						0.00	
Fuel		50		25.00				25.00	
Gas	23							0.00	
Tools & Equipment		7109		333.33				333.33	
Football Income	7664	7362	10000	2428.33		2303.75	3473.75	8205.83	82%
Lettings	4533	5400	5400	900.00	1350.00	900.00	1350.00	4500.00	83%
Rates		1494						0.00	
Feed-In Tariff	1171	1273	1500	303.96	244.99	187.77	439.58	1176.30	
Telephone		10		0.00				0.00	
TOTAL	13391	27308	18900	4488.28	2094.75	3771.49	5861.23	16215.75	86%

-2484.35

-2684.25 -5168.60

STREET FURNITURE	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Cleaning bus shelters	1175	1695	1700	435.00	440.00	290.00	420.00	1585.00	93%
Repairs and Maintenance		254	500	455.04	2.92			457.96	92%
Bus Shelter	385							0.00	
Memorial Donation	196	75		585.13	694.82			1279.95	
TOTAL	1756	2024	2200	1475.17	1137.74	290.00	420.00	3322.91	151%
RECEIPTS									
Memorial Donation	258	143.07		939.99	66.66			1006.65	
TOTAL	258	143.07	0	939.99	66.66	0.00	0.00	1006.65	0%

-1122.91

1006.65 -116.26

STREET LIGHTING	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Energy Charge	23690	36698	25000	8026.87	10805.04	13393.49	16784.80	49010.20	196%
Maintenance Contract	4800	4800	7000	800.00	1200.00	1200.00	1200.00	4400.00	63%
Repairs	12246	19152	12000	6470.00	790.00	4515.84	7525.00	19300.84	161%
Structural Testing	3737								
TOTAL	44473	60650	44000	15296.87	12795.04	19109.33	25509.80	72711.04	165%

-28711.04 -28711.04

TOWN COUNCIL OFFICE	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Audit	1450	1425	2000	135.00	1680.00			1815.00	91%
Bank charges	137	118	200	14.00	85.85	21.00	21.85	142.70	71%
Mayors Expenses	182	409	300	16.20		27.70	28.32	72.22	24%
Computer/Photocopier	132	850		-24.83			65.00	40.17	
Insurance	7921	8486	9000	9754.95			107.33	9862.28	110%
Miscellaneous	540	441	250	64.65	53.38	30.00	7.44	155.47	62%
Office equipment	174	940	1000	22.62	581.27	66.68	65.06	735.63	74%
Telephone	1473	1458	1200	125.25	910.56	256.26	259.90	1551.97	129%
Postage	764	26	250	65.00	90.67		125.25	280.92	112%
Stationery	875	310	500	95.02		55.99	83.57	234.58	47%
Subscriptions	4439	6059	5000	2804.71	754.05	735.59	1873.74	6168.09	123%
Training/H&S	895	2605	4000	109.00	2960.89	2197.83	1154.56	6422.28	161%
Bottle Bank	60	130	100	32.40	79.20	25.20	43.20	180.00	180%
Photocopy charges	841	1056	1200	35.81	275.71	262.95	259.98	834.45	70%
Rates	3393	3393	3400	3043.90				3043.90	90%
HR Costs	3907	330	2000	497.00	301.10			798.10	40%
Uniform			500	356.92	225.39	80.72	159.52	822.55	165%
TOTAL	27183	28036	30900	17147.60	7998.07	3759.92	4254.72	33160.31	107%
RECEIPTS									
Mayors Expenses	15							0.00	
Miscellaneous	9	475		40.00	100.00	0.83		140.83	
Subscriptions		1250						0.00	
Bank Charges		-1						0.00	
Bank Interest	49	953	100	789.11	1120.50	1918.84	1589.63	5418.08	5418%
Bottle bank	106	417	300					0.00	0%
Telephone		14		0.00				0.00	
TOTAL	179	3108	400	829.11	1220.50	1919.67	1589.63	5558.91	1390%

-2260.31

5158.91 2898.6

TREE MANAGEMENT	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Tree Expenditure		9174	9000		800.00	950.00	733.20	2483.20	28%
TOTAL	0	9174	9000	0.00	800.00	950.00	733.20	2483.20	28%
RECEIPTS									
Tree Expenditure	40							0.00	
TOTAL	40	0	0	0.00	0.00	0.00	0.00	0.00	0%

6516.80 6516.80

0.00 0.00

VERGE CUTTING	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Fuel & Machinery Maintenance	1260	904	2500	944.21	795.91	296.52	1140.94	3177.58	127%
Verge Cutting	5725	683	1000		257.71	84.93	3166.95	3509.59	351%
Equipment Hire	3950	4620	5000	1320.00	1320.00	880.00	714.00	4234.00	85%
TOTAL	10935	6207	8500	2264.21	2373.62	1261.45	5021.89	10921.17	128%
RECEIPTS									
Verge Cutting	17417	18845	19000		21370.23			21370.23	112%
TOTAL	17417	18845	19000	0.00	21370.23	0.00	0.00	21370.23	112%

2370.23

-50.94

WEBSITE	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Website Costs	660	1420	1000	625.00				625.00	63%
TOTAL	660	1420	1000	625.00	0.00	0.00	0.00	625.00	63%

375.00

375

YOUTH COUNCIL	Actual 21/22	Actual 22/23	Budget 23/24	Q1	Q2	Q3	Q4	YTD	%
PAYMENTS									
Payments	292		1000						
TOTAL	292	0	1000	0.00	0.00	0.00	0.00	0.00	0%

1000.00

1000

	Q1	Q2	Q3	Q4	YTD	RESULT	
Expenditure	645904	165639	136719	201606	166379	670343	-24439 104%
Income	95250	16931	39618	53514	18801	128864	33614 135%
Precept Performance	550654	148708	97101	148092	147578	541479	9175 98%

TOTAL	9175
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* LEGAL FEES £7,700.63 STILL OWED

THORPE ST ANDREW TOWN COUNCIL



THORPE ST ANDREW TOWN COUNCIL

FINANCIAL REGULATIONS

APRIL 2024

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These Financial Regulations were adopted by the Finance and Staff Committee at its Meeting held on

1 GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council.

¹ Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

1.9. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices;
- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.

1.11. The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the council; and
- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- setting the final budget or the precept (council tax requirement);
 - approving accounting statements;
 - approving an annual governance statement;
 - borrowing;
 - writing off bad debts;
 - declaring eligibility for the General Power of Competence; and
 - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full council only.
- 1.14. In addition the council must:
- determine and keep under regular review the bank mandate for all council bank accounts;
 - approve any grant or a single commitment in excess of £5,000; and
 - in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.
- 1.15. In these financial regulations, references to the Accounts and Audit Regulations or ‘the regulations’ shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.
- In these financial regulations the term ‘proper practice’ or ‘proper practices’ shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners’ Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2 ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1 All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2 On a regular basis, at least once in each quarter, and at each financial year end, the Finance and Staff Committee (not chaired by the Mayor) shall verify bank reconciliations (for all accounts) produced by the RFO. The Committee shall consider the reconciliations and the original bank statements (or similar document) and minute this as evidence of verification.
- 2.2 The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations
- 2.4 The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5 The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6 The internal auditor shall:
- be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.7 Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
 - initiate or approve accounting transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8 For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

- 2.9 The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10 The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3 ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1 The Finance and Staffing Committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of November each year including any proposals for revising the forecast.
- 3.2 The RFO must each year, by no later than October, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Finance and Staffing Committee and the council.
- 3.3 The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4 The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5 The approved annual budget shall form the basis of financial control for the ensuing year.

4 BUDGETARY CONTROL AND AUTHORITY TO SPEND

4.1 Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £5,000;
- a duly delegated committee of the council to a limit set by the council; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £3,500.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

4.2 No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3 Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4 The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5 In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether there is any budgetary provision for the expenditure, subject to a limit of £3,500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6 No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available, and the requisite borrowing approval has been obtained.

4.7 All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

4.8 The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose, "material" shall be in excess of £100 or 15% of the budget.

4.9 Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5 BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1 The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2 The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council or the Finance and Staffing committee. The council/committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council or Finance and Staffing committee. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3 All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4 The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council or Finance and Staffing Committee meeting.
- 5.5 The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
 - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or Finance and Staffing committee;
 - b) An expenditure item authorised under 5.6, (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council or Finance and Staffing Committee; or
 - c) fund transfers within the councils banking arrangements up to the sum of £40,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or Finance and Staffing Committee.

- 5.6 For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council, or The Finance and Staffing committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.7 A record of regular payments made under 5.6 above shall be drawn up and be signed by 2 members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8 In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.9 Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10 The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11 Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6 INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1 The council will make safe and efficient arrangements for the making of its payments.
- 6.2 Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3 All payments shall be effected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council or the Finance and Staffing Committee.
- 6.4 Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council, and countersigned by the Clerk or RFO, in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.5 To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6 Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council or Finance and Staffing Committee at the next convenient meeting.
- 6.7 If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.
- 6.8 If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 6.9 If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.10 If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

- 6.11 Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and/or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
- 6.12 No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.13 Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14 The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.15 Where internet banking arrangements are made with any bank, the Clerk or RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16 Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17 Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk, the RFO, and a member. A programme of regular checks of standing data with suppliers will be followed.
- 6.18 Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £1000 unless authorised by council or finance committee in writing before any order is placed.
- 6.19 A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 6.20 Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, RFO and Parks and Estates Manager and shall be subject to automatic payment in full at each month-end. **(Personal credit or debit cards of members or staff shall not be used under any circumstances)**

REMOVE THE BRACKETED SECTION AS UNPRACTICAL. REPLACE WITH: Officers may, where necessary claim back payments made for goods or services, providing that prior authorisation is made by the Clerk or RFO, and subject to satisfactory supporting documentation.

- 6.21 The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk or RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly. – REMOVE THIS SECTION – CONTRADICTION TO BELOW
- 6.22 The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- a) The RFO shall maintain a petty cash float of £100 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2.

7 PAYMENT OF SALARIES

- 7.1 As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2 Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.
- 7.3 No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council or Finance and Staffing Committee.
- 7.4 Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5 The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6 An effective system of personal performance management should be maintained for the senior officers.
- 7.7 Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.8 Before employing interim staff, the council must consider a full business case.

8 LOANS AND INVESTMENTS

- 8.1 All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.
- 8.2 Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3 The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.
- 8.4 All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.5 The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.6 All investments of money under the control of the council shall be in the name of the council.
- 8.7 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8 Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9 INCOME

- 9.1 The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2 Particulars of all charges to be made for work done, services rendered, or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3 The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4 Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5 All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6 The origin of each receipt shall be entered on the paying-in slip.
- 9.7 Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8 The RFO shall promptly complete any VAT Return that is required. Any repayment claims due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9 Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10 Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

10 ORDERS FOR WORK, GOODS AND SERVICES

- 10.1 An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2 Order books shall be controlled by the Administration and Communication Officer(s) in conjunction with the RFO.
- 10.3 All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1.
- 10.4 A member may not issue an official order or make any contract on behalf of the council.
- 10.5 The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11 CONTRACTS

11.1 Procedures as to contracts are laid down as follows:

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
- b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations².
- c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)³.
- d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

² The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

³ Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

- e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Orders,⁴ 18 and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 shall apply.
- i. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

⁴ Based on NALC's model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils

12 PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)

- 12.1 Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3 Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13 STORES AND EQUIPMENT

- 13.1 The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2 Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3 Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4 The Administration and Communication Officer(s) and Events in conjunction with the RFO shall be responsible for periodic checks of stocks and stores at least annually.

14 ASSETS, PROPERTIES AND ESTATES

- 14.1 The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.
- 14.3 No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4 No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5 Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 14.6 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15 INSURANCE

- 15.1 Following the annual risk assessment (per Regulation 17), the RFO shall affect all insurances and negotiate all claims on the council's insurers in consultation with the Clerk.
- 15.2 The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3 The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.4 The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim and shall report these to council at the next available meeting.
- 15.5 All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

16 CHARITIES

- 16.1 Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

17 RISK MANAGEMENT

- 17.1 The council is responsible for putting in place arrangements for the management of risk. The Clerk with the RFO shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 17.2 When considering any new activity, the Clerk with the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18 SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1 It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.
- 18.2 The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

NOTES TO THE MODEL.

Stated dates or months may be changed to suit local circumstances.

Where the word “regularly” is used in the text it is for the individual council to set the required interval, monthly, quarterly, or half-yearly. This period should never exceed 12 months.

The value inserted in square brackets in [...] any of the paragraphs (other than the EU Procurement and Public Contract Regulations 2015 thresholds referred to in 11.1(k)) may be varied by the council and should be reviewed regularly and confirmed annually by the council.

The appropriate approved list referred to in paragraph 11.1 (b) shall be a list drawn up by the Clerk and approved by council but, normally shall be based on the list maintained by the District Council for such works, if such list is maintained. In the absence of an appropriate list, the words in square brackets should be omitted.

Every effort has been made to ensure that the contents of this document are correct at time of publication. The National Association of Local Councils (NALC) cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

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Adopted 29th March 2021

Signed _____

Date _____

		RECEIPTS							PAYMENTS								
DATE	VOUCHER	CUSTOMER	DONATION	GRANT	TEA MONEY	TRIPS	OTHER	TOTAL RECEIPTS	SUPPLIER	FOOD & DRINK	GOODS	GARDEN	TRIPS & EVENTS	OTHER	TOTAL PAYMENTS	BALANCE	Notes
31/03/2023																3671.34	
03/04/2023	1	-						0.00	Sainsburys	-100.00					-100.00	3571.34	
04/04/2023	-	At Heart Lottery	21.50					21.50	-						0.00	3592.84	
03/05/2023	-	At Heart Lottery	22.00					22.00	-						0.00	3614.84	
12/05/2023	CHQ	-						0.00	The Cottage				-180.00		-180.00	3434.84	
26/05/2023	-	Donations & Tea Money	120.00		129.44			249.44	-			-25.50			-25.50	3658.78	
13/06/2023	-	At Heart Lottery	25.50					25.50	-						0.00	3684.28	
20/06/2023	2	-						0.00	Sainsburys	-100.00					-100.00	3584.28	
28/06/2023	-	Tea Money			75.25			75.25	-						0.00	3659.53	
30/06/2023	-	D Moore Donation	635.00					635.00	-						0.00	4294.53	
07/07/2023	3	-						0.00	Amazon		-62.73				-62.73	4231.80	
11/07/2023	-	At Heart Lottery	17.00					17.00	-						0.00	4248.80	
17/07/2023	-	Sponsorship	35.00					35.00	-						0.00	4283.80	
19/07/2023	4	-						0.00	Snelling			-115.00		-25.50	-140.50	4143.30	
25/07/2023	5	-						0.00	Morrisons	-20.00					-20.00	4123.30	
04/08/2023	-	Tea Money & Seed Sales	101.00		80.81			181.81	Bass					-37.88	-37.88	4267.23	
07/08/2023	6	-						0.00	Booker				-25.16		-25.16	4242.07	
07/08/2023	7	-						0.00	Sainsburys	-100.00					-100.00	4142.07	
08/08/2023	-	At Heart Lottery	27.50					27.50	-						0.00	4169.57	
08/08/2023	8	-						0.00	Charlotte Vanjour				-90.00		-90.00	4079.57	
10/08/2023	9	-						0.00	Morrisons	-148.95					-148.95	3930.62	
22/08/2023	-	Tea, Raffle & Boat Trip			26.76	75.00	133.00	234.76	-						0.00	4165.38	
13/09/2023	-	At Heart Lottery	22.00					22.00	-						0.00	4187.38	
21/09/2023	-	Funeral Collection	400.00					400.00	-						0.00	4587.38	
25/09/2023	10	-						0.00	Mississippi Riverboat				-662.80		-662.80	3924.58	
27/09/2023	11	-						0.00	Smiths Coaches				-235.00		-235.00	3689.58	
28/09/2023	-	Personal Donation	770.00					770.00	-						0.00	4459.58	
10/10/2023	-	At Heart Lottery	22.00					22.00	-						0.00	4481.58	
19/10/2023	12	-						0.00	Sainsburys	-100.00					-100.00	4381.58	
02/11/2023	13	-						0.00	Card Factory				-5.99		-5.99	4375.59	
06/11/2023	-	Tea Money & Boat Trip			61.67	220.00		281.67	-						0.00	4657.26	
06/11/2023	-	Tea Money			39.02			39.02	-						0.00	4696.28	
08/11/2023	-	At Heart Lottery	27.50					27.50	-						0.00	4723.78	
23/11/2023	-	Tea Money			34.25			34.25	-						0.00	4758.03	
24/11/2023	14	-						0.00	Marks & Spencer	-88.50					-88.50	4669.53	
27/11/2023	15	-						0.00	Booker	-20.62					-20.62	4648.91	
27/11/2023	16	-						0.00	Home Bargains				-17.45		-17.45	4631.46	
11/12/2023	17	-						0.00	Charlotte Vanjour				-130.00		-130.00	4501.46	
12/12/2023	-	At Heart Lottery	26.00					26.00	-						0.00	4527.46	
13/12/2023	18	-						0.00	Morrisons	-126.27					-126.27	4401.19	
14/12/2023	19	-						0.00	Sainsburys	-35.00				-14.50	-49.50	4351.69	
15/12/2023	-	Raffle & Tea Money			8.50		183.00	191.50	-						0.00	4543.19	
04/01/2024	-	At Heart Lottery	27.00					27.00	-						0.00	4570.19	
16/01/2024	20	-						0.00	Sainsburys	-100.00					-100.00	4470.19	
19/01/2024	21	-						0.00	Amazon		-140.34				-140.34	4329.85	
	21	-						0.00	Amazon		-178.40				-178.40	4151.45	
02/02/2024	-	Craft Donation	150.00					150.00	-						0.00	4301.45	
07/02/2024	-	At Heart Lottery	30.00					30.00	-						0.00	4331.45	
01/03/2024	-	BDC Donation	250.00					250.00	-						0.00	4581.45	
01/03/2024	-	BDC Donation	300.00					300.00	-						0.00	4881.45	
12/03/2024	-	At Heart Lottery	22.00					22.00	-						0.00	4903.45	
20/03/2024	-	Knit & Natter Donation	30.00					30.00	-						0.00	4933.45	
21/03/2024	22	-						0.00	Sainsburys	-100.00				-25.00	-125.00	4808.45	
28/03/2024	-	Tea Money			215.89			215.89	Expenses	-18.61		-16.96		-5.94	-41.51	4982.83	
TOTAL			3081.00	0.00	671.59	295.00	316.00	4363.59		-1057.95	-381.47	-157.46	-1346.40	-108.82	-3052.10	4982.83	END BALANCE