

Marchwood Parish Council

Marchwood Village Hall
Village Centre
Marchwood
SO40 4SF

Telephone: 023 8086 0273
Facsimile: 023 8086 5225
Email: marchwoodparish@btconnect.com



15th September 2015

To: Members of the Policy & Resources Committee, remainder of Council for information.

Dear Councillor

A meeting of the Policy & Resources Committee will be held in the Pine Room, Marchwood Village Hall, on Monday 21st September 2015 at 7.30pm, you are summoned to attend.

Yours sincerely



Clerk to the Council

1. **Apologies for absence**
2. **Public participation** - may speak for up to three minutes.
3. **Declarations of Interest**
4. **Chairman's report**
5. **Minutes:** To confirm the minutes of the meeting held on 22nd June 2015.
6. **Grant applications:** Report A
 - a) Waterside Heritage
 - b) New Forest Disability Information Service
7. **Income and Expenditure:** April – July 2015. Appendix A
8. **Expenditure against budget:** Appendix B
9. **Training conference in London:** Report B
10. **Policy for training new staff and Councillors:** Appendix C
11. **Financial Regulations:** Amendment to tender limit. Appendix D
12. **Exclusion of Press and Public**
13. **The Clerk becoming a Director of a Company:** Report C

Members of the public are welcome to attend meetings of the Parish Council. Copies of items referred to in the agenda are available from the Parish Council office on request.

Grants 2015/16Grants requested

	Previous grants paid			Requested
	2012/13	2013/14	2014/15	
	£	£	£	
Waterside Heritage	200.00	200.00	200.00	250.00
New Forest Disability Information Service		150.00	250.00	Discretion
			Total	

2015/16 funds available

	£
2015/16 budget	2000
Less paid	550
Total unspent @ 15-09-15	1450

2015/16 grants paid to date

	Amount requested	Amount awarded
	£	£
Waterside Arts	250.00	250.00
Team Fusion Netball	570.00	300.00

2015/16 grants refused to date

	Meeting date
Marchwood Red Phone Box	20-04-15

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13 JUL 2015

BY:



Marchwood Parish Council - Grant Application Form 2015/2016

Name of Organisation WATERSIDE HERITAGE	Contact Name DR TM GIBSON Address 5 SELMAN CLOSE HYTHE SO45 6JS Tel No: 023808 79530 Email: mike.gibson47@btinternet.com
Purpose of Grant	Operating cost support Support for preparing histories of the waterside parishes
How do the activities of your organisation benefit the parish of Marchwood? Any further relevant supportive information may be submitted with the application form.	1. Providing education + displays for residents of the parish 2. Facilitating authorship of the histories of the parishes. 3. Preserving parish archives
Total Costs (Please attach copy estimates, if applicable)	~ £400
Amount of Grant Requested	£250
Details of any applications made to other bodies and amounts Pledged/Received	Fawley Parish Council Hythe + Dibden Parish Council General Estate Co. Ltd Esso
Details of any fund-raising events planned:	Open Day in Oct to raise awareness. Free event.
Please give dates and amounts of any grant received from this Council in the last 3 years	2012, 13 + 14, £200 gratefully received

Marchwood Parish Council will consider grant applications on 27th April and 21st September 2015. Applications should be submitted for consideration no later than 10 working days before these dates. **All applications must be accompanied by a full set of accounts, including a balance sheet**, plus child protection policies if applicable when applying for a grant. Failure to submit balance sheets or, in their absence, an explanatory declaration will invalidate the application. Please attach a copy of your organisation's constitution if this is either your first application or if your constitution has changed.

Completed applications should be sent to:

Marchwood Parish Council
 Marchwood Village Hall
 Village Centre,
 Marchwood,
 SO40 4SF
 Tel: 023 8086 0273 Fax: 023 8086 5225
 Email: marchwoodparish@btconnect.com

Date of meeting:

AGREED / REFUSED

Amount: £.....

Chairman:

OFFICE USE ONLY		
Accounts	Child Protection Policy	Constitution

WATERSIDE HERITAGE ACCOUNTS AND BALANCE SHEET 2014

Income and Expenditure Statement 31st December 2014

<u>Income</u>	<u>2014</u>	<u>2013</u>
Members Subscriptions	1322.00	1106.00
Donations to Club	528.33	356.04
Gilt Aid	0.00	152.25
Sponsorship	250.00	750.00
New Book Sales	68.97	52.96
Grants	1270.00	766.00
Sundry	210.71	0.00
<u>Total Income</u>	<u>3650.01</u>	<u>3183.25</u>

Operating Expenditure

Insurance	676.01	656.67
Electricity	147.66	260.65
Gas	1095.03	1443.99
Water	101.08	84.33
Telephone	287.47	275.93
Stationary	201.09	189.85
Printing	253.8	290.50
Administration & Postage	74.89	381.49
Sundries	31.73	0.00
Affiliations	20.00	20.00
Maintenance	731.57	134.40
<u>Total Expenditure</u>	<u>3620.33</u>	<u>3737.81</u>

Credit Income over Expenditure 29.68 -1067.27

Publishing Account

Income Book Sales	426.03	346.84
Expenditure	61.47	0.00

Bank Balances 1st January 2014

Main Account	2311.85
Business Reserve	5562.34
Publishing Account	7977.53
Credit on Main Account	29.68
Credit on Publishing Account	364.56
Bank Income - Interest	2.78

Totals **16248.74**

Bank Balances 31st December 2014

Main Account	2341.53
Reserve Account	5565.12
Publishing Account	8342.09

Totals **16248.74**

Chairman

Date: 10th July 2015

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- 7 SEP 2015

BY:



Marchwood Parish Council - Grant Application Form 2015/2016

<p>Name of Organisation NEW FOREST DISABILITY INFORMATION SERVICE</p> <p style="text-align: right;">01425 623485</p>	<p>Contact Name Address New Forest Disability Information Service 6 Osborne Road New Milton Hampshire BH25 6AD</p> <p>Tel No:</p> <p>Email: jacki@newforestdis.org.uk</p>
<p>Purpose of Grant</p>	<p>TO PROVIDE FREE DISABILITY RELATED ADVICE TO MARCHWOOD RESIDENTS HOME VISITS + CASEWORK FOR WELFARE BENEFIT TRIBUNALS.</p>
<p>How do the activities of your organisation benefit the parish of Marchwood? Any further relevant supportive information may be submitted with the application form.</p>	<p>WE RECEIVE A LOT OF ENQUIRIES FROM MARCHWOOD RESIDENTS BOTH VIA OUR HELPLINE AND AT OUR HYTHE OUTREACH OFFICE AND HOME VISITS - USING APPROX £3,000 OF OUR OVERALL BUDGET LAST YEAR</p>
<p>Total Costs (Please attach copy estimates, if applicable)</p>	<p>(72 CLIENTS - 242 ENQUIRIES 2014/15) AT YOUR DISCRETION PLEASE</p>
<p>Amount of Grant Requested</p>	<p></p>
<p>Details of any applications made to other bodies and amounts Pledged/Received</p>	<p>ALL TOWN & PARISH COUNCILS RECEIVE £50 - £800 EXONMOBILE £1,000 - AWARDED ZURICH £3,000 - AWARDED DIBDEN ALLOTMENT - REQUESTED</p>
<p>Details of any fund-raising events planned:</p>	<p>WE RUN 2 QUIZ EVENINGS A YEAR A VINTAGE TEA IN SEPTEMBER A CAKE STALL @ NEW MILTON CHRISTMAS FESTIVAL FETES & COLLECTION DAYS</p>
<p>Please give dates and amounts of any grant received from this Council in the last 3 years</p>	<p>£250 IN 2014 £150 IN 2013 THANK YOU - VERY MUCH APPRECIATED</p>

Marchwood Parish Council will consider grant applications on 27th April and 21st September 2015. Applications should be submitted for consideration no later than 10 working days before these dates. **All applications must be accompanied by a full set of accounts, including a balance sheet**, plus child protection policies if applicable when applying for a grant. Failure to submit balance sheets or, in their absence, an explanatory declaration will invalidate the application. Please attach a copy of your organisation's constitution if this is either your first application or if your constitution has changed.

ACCOUNTS IN BACK OF ENCLOSED ANNUAL REVIEW

Completed applications should be sent to:

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Marchwood Village Hall
Village Centre,
Marchwood,
SO40 4SF
Tel: 023 8086 0273 Fax: 023 8086 5225
Email: marchwoodparish@btconnect.com

Date of meeting:

AGREED / REFUSED

Amount: £.....

Chairman:

OFFICE USE ONLY		
Accounts	Child Protection Policy	Constitution

New Forest Disability Information Service Limited
trading as
New Forest Disability
(Registration number: 5124781)
Balance Sheet as at 31 March 2011

	note	£	2015 £	£	2014 £
Fixed assets					
Tangible assets	10		6,128		7,266
Current assets					
Stocks			-		275
Cash at bank and in hand			50,516	58,339	
			<u>50,516</u>	<u>58,614</u>	
Creditors: Amounts falling due within one year	11		<u>(6,990)</u>	<u>(14,563)</u>	
Net current assets			<u>43,526</u>		<u>44,051</u>
Net assets			<u>49,654</u>		<u>51,317</u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds	14		<u>49,654</u>		<u>51,317</u>
Total charity funds			<u>49,654</u>		<u>51,317</u>

For the financial year ended 31 March 2015, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 29 June 2015 and signed on its behalf by:
Mrs J M Allen, Trustee and A Carpenter, Secretary Trustee

Our Reserves Policy is to maintain a sum equivalent to 3 months running expenses.

We have Designated Funds of £30,304 made up of £24,474 New Projects Fund and £5,830 IT Replacement Fund; leaving unrestricted income of £19,350.

Our Reserves Policy is to maintain a sum equivalent to 3 months running expenses.

New Forest Disability Information Service Limited
known as
New Forest Disability
Statement of Financial Activities (including Income and Expenditure
Account) for the Year Ended 31 March 2015

	note	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	73,646	73,646	74,408
Investment income	3	138	138	35
Total incoming resources		73,784	73,784	74,443
Resources expended				
Charitable activities	4	73,497	73,497	74,055
Governance costs	5	1,950	1,950	1,950
Total resources expended		75,447	75,447	76,005
Net expenditure before transfers		(1,663)	(1,663)	(1,562)
Transfers				
Gross transfers between funds	14	-	-	-
New movement in funds		(1,663)	(1,663)	(1,562)
Reconciliation of funds				
Total funds brought forward	14	51,317	51,317	52,879
Total funds carried forward	14	49,654	49,654	51,317

The notes on pages 7 to 13 of the full accounts form an integral part of these financial statements.

Amount deferred in the year as at 31 March 2015 £7,972

Training conference in London

An email was circulated to Members on 20th August offering a training conference on 'Children and Young People's Services' in London on Thursday 29th October.

Cllr Mrs Bovey has shown an interest in attending this conference.

The conference will cost £350.00 + vat. There is also the cost of train travel. This is in the region of £85.00 return.

The conference will cover:

A bright future for all young people
Children's health and wellbeing – a vision for 2020
Improving health outcomes for children and young people
SEND – supporting parents and young people
SEND – ECHPs, personal budgets and post 18 care
Regulating and improving young people's services
Social services and supporting young people – standards and professionalism
A way ahead for the care system
Delivering for looked after children – adoption, residential care and traditional support



MARCHWOOD PARISH COUNCIL
TRAINING STATEMENT OF INTENT

1. Aims

- 1.1 The Council recognises that training and development for Councillors and employees is a major investment in its ability to deliver effective products and services and will seek to create a culture of continuous development. It will:

2. Objectives

- 2.1 Provide adequate training budget to achieve its objectives.
- 2.2 Encourage and support the development of knowledge, skills and abilities and recognise there is shared benefit.
- 2.3 Provide the necessary opportunities, resources and support to enable employees to attain and maintain the required knowledge, skills and abilities.
- 2.4 Include all forms of learning designed to improve the performance, abilities and potential of Councillors and employees.
- 2.5 Where appropriate, be involved in Government initiatives.
- 2.6 Ensure that the training and development activities are based on the system of needs assessment. Priority will be given to those activities necessary to meet the Council's objectives.
- 2.7 Ensure that training opportunities and resources are provided to employees in an equitable and fair way and related to identified needs.
- 2.8 The appraisal system for employees will address training and development needs and set annual targets.
- 2.9 Induction training will be provided for all newly elected Councillors and additional specific training will be on-going, either in house or outsourced. Training records for Councillors will be maintained in support of the Local Council Award Scheme accreditation.

2.10 Councillors and employees will have responsibility to apply positive attitudes and action in their development and to assist the Parish Council's achievements.

Approved and adopted 21st September 2015.

Marchwood Parish Council



Financial Regulations

Adopted September 2006

Reprinted with amendments incorporated 21st September 2015

Marchwood Parish Council

Financial Regulations Amendment Record

Amendment Number	Financial Regulation	Date of approval
1	Amend the figure to £40,000 at points 12b, g and h.	25 th February 2013
2	Amendments made to take into account changes to NALC Financial Regs 2014	15 th September 2014
3	Amendments made to take into account changes to Public Contracts Regulations 2015. Amend the figure to £25,000 at points 13b, g and h. Delete 13b(a) and insert publish on Contracts Finder.	21 st September 2015

Marchwood Parish Council

Financial Regulations

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1. General

- 1.1 A Responsible Financial Officer (RFO) shall be appointed by the Council under the terms of Section 151 of the Local Government Act of 1972.
- 1.2 These financial regulations govern the conduct of the financial management of the Council and may only be amended or varied by resolution of the Council. Financial regulations are one of the council's three governing policies. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts
- 1.3 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.
- 1.4 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
- 1.5 These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.6 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.
- 1.7 A breach of these regulations by an employee is gross misconduct.
- 1.8 Members of the 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.
- 1.9 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 on the use of its resources; and
 - ◆ produces financial management information as required
- 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 practical 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
 - ◆ 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
- ◆ borrowing
- ◆ writing off bad debts
- ◆ declaring eligibility for the General Power of Competency
- ◆ addressing recommendation sin 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 the 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 of Local Council Clerks (SLCC).

2. Duties of the Responsible Finance Officer

2.1 To prepare financial reports for the Policy & Resources (P&R) Committee and/or the Council. Reports will normally be made to the Committee but will be submitted to Council where circumstances, such as the meeting of deadlines, dictate. Whether reports are made to the Committee or Council shall in the first place be determined by the RFO.

- 2.2 These reports will cover budget monitoring, fund balances, receipts to date, payroll summary, payment of accounts and other relevant current matters.
- 2.3 To prepare draft budget estimates. When approved by Council these will form the basis for annual budget monitoring during that financial year. To report thereon to the Council.
- 2.4 To submit the precept to the District Council and supply any breakdown requested.
- 2.5 To ensure that all money received by the Council is banked regularly, as soon as possible after receipt.
- 2.6 To ensure that all money due to the Council is billed and collected promptly.
- 2.7 To manage cash flow and control investments and bank transfers.
- 2.8 To control payments by cheque or on-line.
- 2.9 To handle the overall management of payroll, including the Local Government Pension Scheme. To ensure prompt monthly payment of tax and national insurance to the collector of taxes. To ensure prompt payment of sums due to the pension authority.
- 2.10 To take overall responsibility for submission of VAT returns and to deal with VAT inspections.
- 2.11 To prepare and balance final accounts in accordance with the regulations and report thereon to Council.
- 2.12 To produce accounts and records for external audit in accordance with the regulations.
- 2.13 To arrange for an inspection of internal audit materials of all aspects of the Council's financial affairs in accordance with the regulations.
- 2.14 To arrange for an independent (internal) audit to take place annually and prepare the relevant documents for approval by the Council.
- 2.15 To report the recommendations of the independent (internal) audit to the Council and make necessary arrangements for their implementation.
- 2.16 To monitor compliance with the Council's financial regulations and to ensure correct financial systems are in place.
- 2.17 To manage insurance risk to ensure that claims are processed as necessary. To report annually to Council on insurance risk covered. To ensure that fidelity guarantee insurance is provided.

2.18 To maintain the Council's register of property and assets.

3. Budget timetable

- 3.1 September/October: Members of the Amenities Committee and Trustee of Lloyd Recreation Ground to establish preferred projects and submit recommendations to P&R Committee.
- 3.2 October/November: Draft budget prepared by the RFO and Clerk, in consultation with the Chairman of Council and Chairman of P&R Committee. Draft considered by P&R Committee and submitted to Council for approval.
- 3.3 December: Budget & Precept agreed by Council and precept submitted to District Council.
- 3.4 The approved annual budget shall form the basis of financial control for the ensuing year.

4. Budgetary control

- 4.1 Expenditure may be incurred up to the amounts included in the approved budget.
- 4.2 No expenditure may be incurred which will exceed the amount provided in the appropriate committee budget unless a virement has been approved by the Council or P&R Committee.
- 4.3 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 against that planned.
- 4.4 The Clerk or RFO may incur expenditure on behalf of the Council which is necessary to carry out any repair, replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,500. The Clerk shall report the action to the Council as soon as practicable thereafter.
- 4.5 The P&R Committee shall determine, at the end of each financial year, what unspent provisions may be carried forward into existing budgets and which shall be added to Council contingency funds.
- 4.6 No expenditure shall be incurred 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, or 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 salary budgets are to be reviewed at least annually in October for the following financial year and such reviews shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of the Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirements for the coming year in good time.
- 4.9 Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5. Accounting & Audit (Internal & External)

- 5.1 All accounting procedures and financial records of the Council shall be determined by the RFO as required by the Accounts and Audit Regulations, appropriate Guidance and proper practices.
- 5.2 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 the and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 5.3 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.
- 5.4 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.
- 5.5 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.
- 5.6 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
- ◆ Have no involvements in the financial decision making, management or control of the council.

5.7 Internal or external auditors may not under any circumstances

- ◆ Perform any operational duties for the council
- ◆ Initiate or approve accounting transactions
- ◆ Direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

5.8 The RFO shall, as soon as practicable, bring to the attention of all councillors any correspondence or report from the Independent Internal or External Auditor, unless the correspondence is of a purely administrative matter.

5.9 The Chairman of Council or Chairman of P&R shall take responsibility for internal audit of the Council's accounts. The internal audit shall be carried out on a quarterly basis and the Chairman shall report to Council annually.

5.10 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.

6. Banking arrangements and authorisation of payments

6.1 The Council's banking arrangements shall be made by the RFO and approved by the Council. They shall be regularly reviewed for efficiency.

6.2 Schedules of all payments made shall be presented to the Council or P&R Committee for retrospective approval.

6.3 Payments drawn on the bank account in accordance with the agreed budget shall be signed by two members of Council and countersigned by the Clerk or RFO. One of the members signing payments shall be the Chairman or Vice-Chairman of Council or the Chairman of the P&R Committee. In exceptional circumstances the Deputy Clerk may sign the payments.

6.4 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.

7. Payment of accounts

- 7.1 All payments shall be effected by cheque or other order drawn on the Council's bankers, apart from petty cash payments.
- 7.2 All invoices for payment shall be examined, verified and certified by the RFO. The RFO shall satisfy him/herself that the work, goods or services to which the invoice relates shall have been received, carried out, examined and represents expenditure previously approved by the Council.
- 7.3 The RFO shall examine invoices in relation to arithmetic accuracy and shall analyse them to the appropriate expenditure heading. The RFO shall take all steps to settle all invoices submitted and which are in order, at the next available Council or P&R meeting .
- 7.4 The Clerk and RFO shall have delegated authority to authorise the payments 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 P&R meeting.
 - b) An expenditure item authorised under 7.5 below (continuing contracts and obligations) provided that such payments shall be submitted to the next appropriate meeting of the Council or P&R meeting; or
 - c) Fund transfers within the councils banking arrangements up to the sum of £10,000 provided that a list of such payments shall be submitted to the next appropriate meeting of the Council or P&R meeting.
- 7.5 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 may authorise payment for the year provided that that 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 the council or P&R meeting.
- 7.6 A record of regular payments made under 7.5 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised.
- 7.7 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.

- 7.8 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 may have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 7.9 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.
- 7.10 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 as petty cash a float of £200 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.

8. Instructions for the making of payments

- 8.1 The Council will make safe and efficient arrangements for the making of its payments.
- 8.2 Following authorisation under regulation 7 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 8.3 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 a meeting). Any signatures obtained away from such meetings shall be reported to the Council or P&R committee at the next convenient meeting.
- 8.4 Payment for utility supplies (energy, telephone and water) and any national non-domestic rates may be made by variable Direct Debt 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.
- 8.5 Payment for certain items may be made by Bankers Standing Order, BACS or CHAPS 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 Bankers' Standing Order, BACS or CHAPS shall be renewed by resolution of the council at least every two years.

- 8.6 If approved by council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 8.7 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.
- 8.8 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.
- 8.9 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.
- 8.10 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 these 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.
- 8.11 Access to any internet banking accounts will be directly to the access page (which maybe saved under 'favourites'), and not through a search engine or email link. Remembered or saved password 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.
- 8.12 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 the Clerk or RFO and 2 councillors. A programme of regular checks of standing data with suppliers will be followed,
- 8.13 A pre-paid card may be issued to employees with varying limits. These limits will be set by the council or P&R committee. Transactions and purchases made will be reported to the council or P&R committee and authority for topping-up shall be at the discretion of the council or P&R committee.
- 8.14 Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and or RFO 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.

8.15 To allow fuel cards such as 'FuelGenie' to be applied for and used by the Groundsman. The cards are to be paid off in full each month.

9. Payment of salaries

9.1 The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salaries shall be as agreed by Council, or duly delegated committee.

9.2 Payment of salaries and payment of deductions from salary such as may 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, and shall be shown as a single payment in the schedule presented to the Council.

9.3 All time sheets shall be certified for accuracy by or on behalf of the RFO.

9.4 The payment of salaries will be made by Direct Debt on or around the 24th of each month.

9.5 No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without prior consent of the Council or P&R Committee.

9.6 The total of the employment payments in each calendar month shall be reported with all other payments as made as may be required under these regulations, to ensure that only payment due for the period have actually been paid.

9.7 An effective system of personal performance management should be maintained for the senior officers.

9.8 Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by the Council.

9.9 Before employing interim staff the Council must consider a full business case.

10. Loans and investments

10.1 All loans and investments shall be negotiated by the Clerk or RFO in the name of the Council and shall be for a set period in accordance with the Council policy.

- 10.2 Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the Council. In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.
- 10.3 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 annually.
- 10.4 All investments of money under the control of the Council shall be in the name of the Council.
- 10.5 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 the Council.
- 10.6 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 10.7 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 6 (Authorisation of Payments) and Regulation 7 (Payment of accounts)

11. Income

- 11.1 The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- 11.2 Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed by the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council.
- 11.3 The Council will review all fees and charges annually, following a report of the Clerk.
- 11.4 Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year.
- 11.5 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.
- 11.6 The origin of each receipt shall be entered on the paying-in slip.

- 11.7 Personal cheques shall not be cashed out of money held on behalf of the Council.
- 11.8 The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made quarterly and coinciding with the financial year end.
- 11.9 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.
- 11.10 Any income arising which is the property of a charitable trust shall be paid into a separate 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 Regulation 18 below).

12. Orders for work, goods and services

- 12.1 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 e.g. petty cash purchases. Copies of orders shall be retained.
- 12.2 Order books shall be controlled by the RFO.
- 12.3 All members and Officers are responsible for obtaining value for money at all times. An Officer issuing an official order is to 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 13.1 below.
- 12.4 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.
- 12.5 A member may not issue an official order or make any contact on behalf of the Council.

13. Contracts

13.1 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 these regulations shall 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);
 - (vi) For goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
- (b) Where it is intended to enter into a contract exceeding £40,000 in value for the supply of goods or materials or for the execution of work or specialist services other than such goods, materials, works or specialist services as are accepted as set out in paragraph (a) the Clerk shall invite tenders from at least three firms to be taken from the appropriate approved list. The list approved by Council and shall be based on any list as maintained by the District Council for such works
- (c) When application are made to waive financial regulations relating to contracts to enable a price to be negotiated with competition the reason shall be embodied in a recommendation to the Council.
- (d) 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.

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- (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 the Council.
- (g) If less than three tenders are received for contracts above £40,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- (h) When it is to enter into a contract less than £40,000 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 values is below £2,000 and above £300 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 12.3 above 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 specifications 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.
- (k) The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations 2006 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.

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14. Payments under contracts for building or other construction works

- 14.1 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).
- 14.2 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.
- 14.3 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 final provisions.

15. Stores and equipment

- 15.1 The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 15.2 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.
- 15.3 Stocks shall be kept at the minimum levels consistent with operational requirements.
- 15.4 The RFO shall be responsible for periodic checks of stocks and stores at least annually.

16. Assets, properties and estates

- 16.1 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 owned 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.
- 16.2 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.
- 16.3 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).
- 16.4 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).
- 16.5 Subject to the limit set in Reg. 16.2 above, no tangible moveable property shall be purchased or acquired without authority of the full council. In each case a report in writing shall be provided to council with a full business case.

16.6 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.

17. Insurance

17.1 Following the annual risk assessment, the RFO shall effect all insurances and negotiate all claims on the Council's insurers (in consultation with the Clerk).

17.2 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.

17.3 The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.

17.4 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.

17.5 All appropriate members and employees of the Council shall be included in a suitable fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council.

18. Charities

18.1 Where the Council is sole 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 & RFO shall arrange for any Audit or Independent Examination as may be required by Charity Law or any Governing Document.

19. Risk Management

19.1 The Council is responsible for putting in place arrangements for the management of risk. The Clerk with the RFO shall prepare and promote 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.

19.2 When considering any new activity the Clerk and RFO shall prepare a draft Risk Management policy for the activity and shall bring a draft addressing the legal and financial liabilities and Risk Management issues that arise to Council for consideration and, if thought appropriate, adoption.

20. Suspension and Revision of Financial Regulations

20.1 It shall be the duty of the P&R Committee to review the Financial Regulations of the Council from time to time, within a minimum of four years, and to make such recommendations for amendment to the Council as the Committee considers are required.

20.2 The council may, by resolution of the council duly notified prior to the relevant meeting of the council, suspend any part of these Financial Regulations provided that reasons for suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of the council.