

PEACEHAVEN TOWN COUNCIL

Tony Allen
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TOWN COUNCIL OFFICE
MERIDIAN CENTRE
MERIDIAN WAY
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EAST SUSSEX
BN10 8BB

Councillors on this Committee:

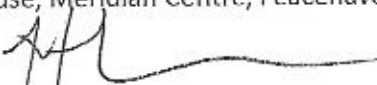
EX OFFICIO Cllr. C Cheta (Chair of Council), Cllr. J Harris (Vice Chair of Council)

Cllr. C Collier (Chair of Committee), Cllr. C Gallagher, Cllr. I Sharkey, Cllr. A Goble, Cllr. S Griffiths,
Cllr. L Duhigg, Cllr. D Seabrook, Cllr A Milliner

11th September 2019

Dear Committee Member,

You are summoned to a meeting of the **POLICY & FINANCE COMMITTEE** to be held in the **ANZAC ROOM** Community House, Meridian Centre, Peacehaven, on **Tuesday 17th September 2019 at 7:30pm**



Tony Allen
Town Clerk

A G E N D A

PF408 CHAIRMAN'S ANNOUNCEMENTS

PF409 PUBLIC QUESTIONS

*There will be a 15 minute period whereby members of the public may ask questions on any relevant **POLICY & FINANCE** matters*

PF410 TO CONSIDER APOLOGIES FOR ABSENCE & SUBSTITUTIONS

PF411 TO RECEIVE DECLARATIONS OF INTERESTS FROM COMMITTEE MEMBERS

PF412 TO ADOPT THE MINUTES OF 20th AUGUST 2019 (Pages 2-4)

PF413 TO NOTE THE EXTERNAL AUDITOR'S RETURN FOR FINANCIAL YEAR 2018/19 (Pages 5-8)

PF414 TO REVIEW THE FINANCIAL POSITION OF THE COUNCIL YEAR TO-DATE (Pages 9-26)

PF415 TO ADOPT UPDATED FINANCIAL REGULATIONS (Pages 27-46)

PF416 TO RECEIVE A REPORT FROM THE BUSINESS PLAN & E-COMMUNICATIONS WORKING PARTY

1. To agree the Chairman, Vice-Chairman & members of the Working Party
2. To discuss the Working Party's relationship to the NDP Steering Group

PF417 TO APPROVE THE COUNCIL'S REGISTRATION FOR THE LOCAL COUNCIL AWARDS SCHEME (LCAS) (Pages 47-48)

PF 418 TO APPROVE THE PURCHASE OF A BROWSE ALOUD PLUG IN TO EFFECT COMPLIANCE WITH ACCESSIBILITY FOR THE PTC WEB SITE (Pages 49-54)

PF419 GRANTS SUB-COMMITTEE: (Pages 55-62)

1. Minutes of the meeting held on the 14th August 2019
2. Updated Grants Policy & application form for approval and recommendation to Council

PF420 COMMITTEE'S BUDGETARY REQUIREMENTS FOR 2020/21

NOTE: In accordance with Standing Order No. 3(d) and the Public Bodies (Admission to Meetings) Act 1960, Section 1, in view of the confidential nature of the following business to be transacted, the public and press are excluded from the rest of the meeting.

PF421 AGED DEBT ANALYSIS (Pages 63-66)

PF422 TO APPROVE AN OFFICE IT UPGRADE REQUIRED IN THE CURRENT FINANCIAL YEAR (Pages 67-76)

PF423 TO APPROVE THE RENEWAL OF THE CONTRACT FOR THE COUNCIL'S OFFICE COMMUNICATIONS (Pages 77-80)

PF424 DATE OF NEXT MEETING – TUESDAY 19th November 2019 at 7.30pm



PEACEHAVEN TOWN COUNCIL

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Minutes of the meeting of the POLICY AND FINANCE COMMITTEE held in the Anzac Room, Community House, Meridian Centre, Peacehaven on Tuesday 20th August 2019 at 7.30pm

Present - Cllr C Collier (Chair of Committee), Cllr L Duhigg (Vice-Chair of Committee), Cllr J Harris, Cllr C Gallagher, Cllr A Goble, Cllr S Griffiths, Cllr A Seabrook, Cllr I Sharkey, Cllr B Walters, Cllr A Milliner.
Town Clerk T Allen, Finance Officer Andy Beams.
Two members of the public.

PF394 CHAIRMAN'S ANNOUNCEMENTS

The Chairman welcomed everyone to the meeting.

PF395 PUBLIC QUESTIONS

Both members of the public questioned the Town Clerk's practice of not sending out meeting papers by email to individual members of the public, noting that this was a change to Council policy which should be revisited.

A member of the public questioned whether there had been lost opportunities for the Council to acquire and/or spend CIL monies. Andy Beams explained that the receipt of CIL money is an automatic process via LDC and that CIL money has to be spent within five years of receipt, noting that the CIL scheme had not yet been in existence for five years.

PF396 TO CONSIDER APOLOGIES FOR ABSENCE & SUBSTITUTIONS

All Members of the Committee were present.

PF397 TO RECEIVE DECLARATIONS OF INTERESTS FROM COMMITTEE MEMBERS

There were no declarations of interests made.

PF398 TO ADOPT THE MINUTES OF 16th JULY 2019

Adoption of the minutes was proposed by Cllr Gallagher, seconded by Cllr Griffiths and agreed as a true record.

At the Chairman's invitation, Cllr Hill joined the meeting.

PF399 TO REVIEW THE FINANCIAL POSITION OF THE COUNCIL YEAR TO-DATE

The reports from the Finance Officer were noted and discussed.

The Chairman led a discussion of the Council's financial position at the end of month 4 of the financial year, particularly in relation to income and expenditure. A number of budget headings were reviewed individually and in detail. The following points were discussed:-

- The refund had been received from Business Stream.
- The E-News was now produced in-house thus representing an underspend in the related budget.
- Civic & Events Committee to review the advertising budget.

- Andy Beams to investigate the setting up of a separate income stream for hire fees in relation to the football pitches in the big park.
- The general administration budget expenditure was still of concern, but had not worsened since Month 3.
- There was a reduced exposure to debtors.
- Budgets that were underspent to be reviewed with a view to retaining monies to supplement the general reserves
- Andy Beams to investigate the setting up of a separate cost centre for staff costs in relation to the summer fair.
- Andy Beams to provide a list of sponsorship received for the next meeting of the Civic & Events Committee.
- A report on where the Mayor's charity funds are spent is required for the Committee's next meeting.

It was noted that currently the cost centres are not split around Committees. Andy beams advocated that, for the 2020/21 budget, each Committee takes responsibility for budgets within their remit, which are overseen and reviewed by the Policy & Finance Committee.

It was noted that the Interim Internal Audit will be carried out within the next couple of months.

PF400 TO ADOPT UPDATED FINANCIAL REGULATIONS

It was noted that the new NALC version of these Regulations was not significantly different from the Council's currently adopted version, except that, in some cases, there were differences between the Council's financial limit figures and those in the NALC draft

It was noted that Councils are free to set their own limits in these cases with figures that are appropriate to their size.

It was agreed to defer this item to the Committee's next meeting so that Andy Beams can recommend appropriate figures for PTC.

PF401 TO RECEIVE A REPORT FROM THE BUSINESS PLAN & E-COMMUNICATIONS WORKING PARTY

PF402 TO APPROVE AN OFFICE IT UPGRADE REQUIRED IN THE CURRENT FINANCIAL YEAR

PF403 TO APPROVE THE COUNCIL'S REGISTRATION FOR THE LOCAL COUNCIL AWARDS SCHEME (LCAS)

PF 405 TO APPROVE THE PRUCHASE OF A BROWSE ALOUD PLUG IN TO EFFECT COMPLIANCE WITH ACCESSIBILITY FOR THE PTC WEB SITE

Cllr Seabrook moved that, in view of the fact that the Committee's meeting was an interim financial review meeting, Items 401, 402, 403 & 405 be deferred to the Committee's next meeting. This was resolved.

PF404 TO APPROVE THE USE OF CIL FUNDS TO CREATE ADDITIONAL CAR PARKING SPACES AT THE BIG PARK FOR PEOPLE WITH DISABILITIES

The background to this matter was discussed. Cllr Seabrook suggested that the traffic flow could be reversed. It was resolved to recommend to Council that CIL money is used for this purpose; proposed by Cllr Griffiths, seconded by Cllr Sharkey.

Cllr Hill and the members of the public left the meeting.

In accordance with Standing Order No. 3(d) and the Public Bodies (Admission to Meetings) Act 1960, Section 1, in view of the confidential nature of the following business to be transacted, the public and press were excluded from the rest of the meeting.

PF406 AGED DEBT ANALYSIS

The report from Andy Beams was noted and discussed, with an improving situation noted. It was noted that some payments were sporadic and that this is related to when invoices are sent out; when the new Financial Administrator is in post, invoices will be sent out on a more frequent and regular basis.

For some organisations, payment plans had been put in place to clear their arrears.

It was noted that a review of leases and hire fees will be carried out by the relevant Committees, which will report back to the Policy & Finance Committee.

In relation to the Budget/Precept setting round for 2020/21, Andy Beams stated that, at their next meeting, each Committee will be asked to propose their requirements to the Policy & Finance Committee, noting that he would be available to assist as required.

PF407 DATE OF NEXT MEETING – TUESDAY 17th September 2019 at 7.30pm

There being no further business, the meeting closed at 20:35.

Mr Tony Allen
Peacehaven Town Council
Peacehaven Town Council
Meridian Centre
Meridian Way
Peacehaven
East Sussex
BN10 8BB

Our ref ES0070
SAAA SB06632
ref
Email sba@pkf-littlejohn.com

09 September 2019

Dear Mr Allen

Peacehaven Town Council

Completion of the limited assurance review for the year ended 31 March 2019

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Peacehaven Town Council for the year ended 31 March 2019. Please find the external auditor report and certificate (Section 3 of the AGAR Part 3) included for your attention as another attachment to the email containing this letter along with a copy of Sections 1 and 2, on which our report is based.

The external auditor report and certificate detail any matters arising from the review. The smaller authority must consider these matters and decide what, if any, action is required.

Action you are required to take at the conclusion of the review

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In summary, you are required to:

- Prepare a "Notice of conclusion of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose.
- Publish the "Notice" along with the certified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website.
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

Fee

We enclose our fee note for the review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd. Please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note if applicable. These arise where either we were required to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR; or we had to

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PKF Littlejohn LLP • 1 Westferry Circus • Canary Wharf • London E14 4HD

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Peacehaven Town Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2019

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

		Notes
1.	The audit of accounts for Peacehaven Town Council for the year ended 31 March 2019 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website.
2.	The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Peacehaven Town Council on application to:	
(a)	_____	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b)	_____	(b) Insert the hours during which inspection rights may be exercised
3.	Copies will be provided to any person on payment of £_____ (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) _____		(d) Insert the name and position of person placing the notice
Date of announcement: (e) _____		(e) Insert the date of placing of the notice

Mr Tony Allen
Peacehaven Town Council
Peacehaven Town Council
Meridian Centre
Meridian Way
Peacehaven
East Sussex
BN10 8BB

Our ref ES0070
SAAA ref SB06632
Invoice no: SB20191857

VAT no: GB 440 4982 50

Email sba@pkf-littlejohn.com

09 September 2019

REMITTANCE ADVICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2019	£1,600.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
TOTAL NET	£1,600.00
 VAT @ 20%	 £320.00
TOTAL PAYABLE	£1,920.00

PAYMENT IS DUE ON RECEIPT OF INVOICE

For payments by cheque, please return the remittance advice with your payment to:
PKF Littlejohn LLP, Credit Control (SBA), 2nd Floor, 1 Westferry Circus, Canary Wharf,
London E14 4HD

For payments by credit transfer, our bank details are:-

HSBC Bank plc Sort Code: 40-02-31
Account number: 11070797
Account Name: PKF Littlejohn LLP
Please include ES0070 or Peacehaven Town Council as the reference.

For account queries, contact creditcontrol@pkf-littlejohn.com.

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Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Peacehaven Town Council - ES0070

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None.

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

06/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Agenda Item: PF414
Committee: Policy and Finance
Date: 17 September 2019
Title: Financial position of the council year to date
Report Author: Andy Beams, Locum Finance Officer
Purpose of Report: To note the council's financial position year to date and agree any additional financial information required for future committee meetings

Summary of recommended actions

1. To **note** the contents of the report and attached financial information
2. To **agree** which reports to receive on a regular basis and any other requirements

Introduction

This briefing note was provided to committee members at the August meeting and some of this is repeated below as a reminder of the key information being provided to the committee.

The attached reports summarise the council's overall financial position as at the end of month 5 (August 2019). An explanation of each report is included in the analysis below, along with comments regarding the council's position.

Analysis

Barclays Bank account summary

This document summarises the balances of the council's three bank accounts as at 31 August 2019. In addition, full statements of each account are provided to the council offices which are used to perform the monthly bank reconciliations (see below for more information on bank reconciliations).

It is worth noting that although there is protection provided by the Financial Services Compensation Scheme (FSCS), Peacehaven Town Council does not meet the criteria to qualify as the annual income of the council exceeds the €500,000 threshold.

Bank reconciliation statements – cashbooks 1 & 2

The bank reconciliation statements are used to verify the accounting entries processed through the council's accounting system to the entries appearing on the bank statement. This process is completed on a monthly basis and forms an important part of the internal checks.

Once the revised Financial Regulations have been adopted by council, FR 2.2 outlines the requirement for the bank reconciliations to be verified by a councillor (other than the Mayor or bank signatory) and reported to the committee at least quarterly.

The council operates two separate cashbooks. Cashbook 1 is used on a daily basis and all of the income and expenditure of the council is processed through this cashbook. Cashbook 1 is made up of the collective balances of two bank accounts – the Business Current Account and Active Saver.

The reconciliation statement explains why the balances held on the bank accounts do not match the amounts entered onto the accounting system. This will be for a combination of two reasons – (1) there are cheques or other payments entered onto our accounting system which have not yet debited the bank account (shown as **Unrepresented Cheques (Minus)**) on the bank reconciliation statement and (2) receipts entered into our accounting system which do not yet appear on the bank statement (shown as **Receipts not Banked/Cleared (Plus)**).

As councillors may be aware, any receipts received at the council offices, either cash or cheque, are paid into the Post Office on a regular basis as there is no local Barclay Bank to use. This means that it takes two working days for the entries to appear on the bank statement.

The key information for the committee to verify on the bank reconciliation statements are (1) the balances entered at the top (shown as **Bank Statement Account Name**) match the bank balances from the bank statement and (2) the final figure on the reconciliation statement (shown as **Difference is**) equals zero. This confirms that the bank account has successfully reconciled.

Cashbook 2 is used for the Business Premium Account. This account is used to hold funds not instantly needed by the council, and other than transfers to/from one of the other accounts, has no income or expenditure other than interest, which is received on a quarterly basis. The reconciliation statement therefore is unlikely to ever have any outstanding entries and should always match the bank balance.

Detailed income and expenditure

This report details the council's position in regard to its income and expenditure to date compared to the agreed budget.

The income and expenditure are processed and assigned to **nominal codes** (the four digit number on the left hand side of the report, i.e. 4001 Salaries, 4002 Employer NI Contributions, etc.) and **cost centres** (the three digit underlined numbers in red, i.e. 100 General Administration, 110 Civic Events, etc.).

It is worth noting that all expenditure nominal codes start with a 4, all income nominal codes start with a 1.

The information in the columns is as follow:

- **Actual year to date** – the total amount spent so far this financial year for that particular nominal code
- **Current Annual Bud** – the agreed budget for the entire financial year for that particular nominal code
- **Variance Annual Total** – The amount of the budget remaining available to use for the remainder of the current financial year. For expenditure nominal codes (those starting with a 4), a negative figures means the council has already spent more than the budget for the entire financial year. For income nominal codes (those starting with a 1), a positive figure mean the council has already received more income than it budgeted to receive for the entire financial year.
- **Committed expenditure** – not currently used by this council
- **Funds available** – the amount of money remaining available to spend during the remainder of the financial year.
- **% of budget** – the percentage of the total budget spent so far in the financial year. It is worth noting that while some nominal codes are spent relatively evenly throughout the year, others are not and may be paid in one single instalment (i.e. insurance, election costs, etc.) or in two equal instalments (i.e. the precept, some of the rates for the council's buildings, etc.).

At the foot of the report, the council's income and expenditure overall position is summarised. This shows that **46.3%** of the budgeted expenditure has been spent so far, and **101.2%** of the budgeted income has been received as at the end of month 5 (August).

Detailed balance sheet

The balance sheet shows the councils current position in respect of its **assets** (money the council has and/or is owed to it) and **liabilities** (money the council owes to others) and how those funds are allocated within the councils accounts (shown as *Represented By*).

It should be noted that the balance sheet is generated from the accounting system, and therefore the bank balances detailed within the assets will not match the bank statements due to the reconciliation differences.

The *Represented By* section of the balance sheet contains the balances of the general and earmarked reserves, along with a balance shown as Current Year Fund. The Current Year Fund represents the amount remaining available to spend within this year's budget as at the date of the report, and will correspond to the **Net Expenditure over Income** figure shown at the bottom of the Detailed Income and Expenditure report.

At the financial year end on 31 March 2020, any remaining balance on the Current Year Fund will go into the council's general reserve (unless the council resolves to place some or all of it to an earmarked reserve). If the year-end figure is negative, the balance will be taken out of the council's general reserve.

Thus, the Current Year Fund can be viewed effectively as a profit/loss for the year against budget.

Implications

The Town Council has a duty to consider the following implications:

<u>Financial</u>	The council has a fiduciary responsibility to the local taxpayers and a duty to keep under review its overall financial position in regard to performance against budget and retaining adequate financial reserves to support its services and functions.
<u>Legal</u>	There are no direct legal impacts.
<u>Environmental and sustainability</u>	There are no direct environmental or sustainability impacts.
<u>Crime and disorder</u>	There are no direct crime and disorder impacts.

Appendices/Background papers

- Barclays Bank account summary balances – 31st August 2019
- Bank reconciliation statement for cashbook 1 – 31st August 2019
- Bank reconciliation statement for cashbook 2 – 31st August 2019
- Detailed income and expenditure month 5 (August 2019)
- Detailed balance sheet month 5 (August 2019)

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THE OFFICIALS
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Your Business accounts – at a glance

Up-to-date account information

To get your current balances or find out about other accounts you have that aren't listed here, log on to online banking (if you're registered), or call us on 0345 605 2345.

Your balances on 30 August 2019

Business Current Accounts

Business Current Account Statement	£50,000.00
.....	
Sort Code 20-49-76 • Account No 10701173	

Business Savings Accounts

Active Saver	£464,125.70
.....	
Sort Code 20-49-76 • Account No 30701211	
.....	
Business Premium Account	£179,638.45
.....	
Sort Code 20-49-76 • Account No 83521656	

This is the end of your account summary.

Bank Reconciliation Statement as at: 31/08/2019 for Cash Book 1 Current Bank A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current A/c 10701173	31/08/2019		50,000.00
Saver Account	31/08/2019		464,125.70
			<u>514,125.70</u>

Unpresented Cheques (Minus)	Amount
11/08/2019 204373 Martin Garruy	100.00
11/08/2019 204374 Paster Lawrance	44.90
26/07/2019 204443 National Ass of Civic Officers	95.00
19/08/2019 204473 C.E.F	57.60
19/08/2019 204474 Conect Total Communications	410.35
19/08/2019 204476 HR Services Partnership	925.44
19/08/2019 204478 Mend-All Catering Services Ltd	111.00
19/08/2019 204482 SouthCoast Locksmiths Ltd	21.60
19/08/2019 204487 Weed Management Ltd	1,031.25
19/08/2019 204490 Kempton House Day Centre	30.00
19/08/2019 204491 D Donovan	66.88
19/08/2019 204492 Mr A Allen	182.00
19/08/2019 204493 L Kenard	50.00
19/08/2019 204494 A Smith	50.00
19/08/2019 204495 Vocal Repertoire	100.00
19/08/2019 204497 SLCC	319.00
	<u>3,575.02</u>
	510,550.68

Receipts not Banked/Cleared (Plus)

21/08/2019	61.20
22/08/2019	60.86
22/08/2019	16.60
22/08/2019	57.10
23/08/2019	73.85
23/08/2019	36.76
27/08/2019	87.80
27/08/2019	57.10
27/08/2019	46.50
27/08/2019	301.47
27/08/2019	30.00
28/08/2019	30.56
28/08/2019	135.25
28/08/2019	42.91
29/08/2019	16.60
29/08/2019	340.72
29/08/2019	49.36
29/08/2019	130.95
29/08/2019	107.20

Date: 11/08/2019

Peacehaven Town Council 2019/20

Page No: 2

Time: 14:45

User : AB

Bank Reconciliation Statement as at: 31/08/2019 for Cash Book 1 Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
30/08/2019		38.00	
30/08/2019		189.60	
30/08/2019		16.60	
30/08/2019		530.42	
31/08/2019		51.90	
			<u>2,507.30</u>
			513,057.98
		Balance per Cash Book is :-	513,057.98
		Difference is :-	0.00

Bank Reconciliation Statement as at: 31/08/2019 for Cash Book 2 Reserve Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Premium Account	28/06/2019		179,638.45
			<u>179,638.45</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
			<u>0.00</u>
			179,638.45
<u>Receipts not Banked/Cleared (Plus)</u>			
			<u>0.00</u>
			179,638.45
		Balance per Cash Book is :-	179,638.45
		Difference is :-	0.00

COUNCIL

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
100	General Administration						
4001	Salaries	184,688	331,117	146,429		146,429	55.8 %
4002	Employer N.I Contributions	7,029	45,694	38,665		38,665	15.4 %
4003	Employer Pension Contributions	22,289	65,614	43,325		43,325	34.0 %
4004	Overtime	2,539	6,000	3,461		3,461	42.3 %
4011	Training	950	3,000	2,050		2,050	31.7 %
4212	Mileage Costs	0	1,000	1,000		1,000	0.0 %
4301	Purchase of Furniture/Equipmen	61	4,500	4,439		4,439	1.3 %
4302	Purchase of Materials	0	3,500	3,500		3,500	0.0 %
4306	Printing	2,648	7,000	4,352		4,352	37.8 %
4307	Stationery	647	2,000	1,353		1,353	32.3 %
4311	Professional Fees - Legal	8,146	3,000	-5,146		-5,146	271.5 %
4312	Professional Fees - Other	26,688	4,000	-22,688		-22,688	667.2 %
4314	Audit Fees	798	3,000	2,202		2,202	26.6 %
4315	Insurance	9,575	12,800	3,225		3,225	74.8 %
4321	Bank Charges	0	100	100		100	0.0 %
4322	BACS Charges	115	600	485		485	19.2 %
4323	PDQ Charges	296	500	204		204	59.2 %
4325	Postage	640	1,750	1,110		1,110	36.6 %
4326	Telephones	2,082	4,500	2,418		2,418	46.3 %
4327	Computers	2,260	7,500	5,240		5,240	30.1 %
4331	Mayor's Allowance	750	1,500	750		750	50.0 %
4333	Members Allowance	0	4,250	4,250		4,250	0.0 %
4334	Members Training	998	2,500	1,502		1,502	39.9 %
4341	Grants	0	21,020	21,020		21,020	0.0 %
4342	Subscriptions	2,906	4,000	1,094		1,094	72.7 %
4343	Contributions to Provisions	3,000	6,000	3,000		3,000	50.0 %
4444	Election Costs	0	9,050	9,050		9,050	0.0 %
4999	Write Off	1,891	0	-1,891		-1,891	0.0 %
	General Administration :- Expenditure	280,994	555,495	274,501	0	274,501	50.6 %
1001	Precept	536,289	536,289	0			100.0 %
1005	Grants - Lewes DC	30,176	30,176	0			100.0 %
1010	CIL Income	49,708	0	49,708			0.0 %
1013	Income from Photocopying	151	500	-349			30.2 %
1016	Housing Benefit Claims LDC	15,674	3,000	12,674			522.5 %
1017	Foodliner Sales	240	1,500	-1,260			16.0 %
1094	Other Customer & Client Receipt	300	1,300	-1,000			23.1 %
1100	Interest Received	150	250	-100			60.1 %

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1301	Filming	350	0	350			0.0 %
1309	Other Income	132	300	-168			43.9 %
	General Administration :- Income	633,169	573,315	59,854			110.4 %
	Net Expenditure over Income	-352,175	-17,820	334,355			
110	Civic Events						
4332	Mayor's Reception	0	1,200	1,200		1,200	0.0 %
4335	Civic Expenses	462	1,700	1,238		1,238	27.2 %
	Civic Events :- Expenditure	462	2,900	2,438	0	2,438	15.9 %
	Net Expenditure over Income	462	2,900	2,438			
120	Marketing						
4328	Website	0	1,500	1,500		1,500	0.0 %
4329	Advertising	119	1,000	881		881	11.9 %
4330	Newsletter	95	1,500	1,405		1,405	6.3 %
	Marketing :- Expenditure	214	4,000	3,786	0	3,786	5.4 %
1045	Event Sponsorship	100	0	100			0.0 %
	Marketing :- Income	100	0	100			
	Net Expenditure over Income	114	4,000	3,886			
130	Neighbourhood Plan						
4337	Neighbourhood Plan	0	5,000	5,000		5,000	0.0 %
	Neighbourhood Plan :- Expenditure	0	5,000	5,000	0	5,000	
	Net Expenditure over Income	0	5,000	5,000			
200	Planning & Highways						
4101	Repair/Alteration of Premises	0	1,000	1,000		1,000	0.0 %
4111	Electricity	627	1,000	373		373	62.7 %
4171	Grounds Maintenance Costs	0	500	500		500	0.0 %
4850	Grass Cutting Contract	0	10,140	10,140		10,140	0.0 %
	Planning & Highways :- Expenditure	627	12,640	12,013	0	12,013	5.0 %
	Net Expenditure over Income	627	12,640	12,013			
300	Grounds Team General Exp						
4202	Repairs/Maintenance of Vehicle	2,375	4,000	1,625		1,625	59.4 %

Month No : 5

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4203	Fuel	1,659	5,600	3,941		3,941	29.6 %
4204	Road Fund License	0	540	540		540	0.0 %
4205	Hire/Lease of Vehicles	0	600	600		600	0.0 %
4304	Catering	30	100	70		70	30.0 %
4305	Uniform	550	550	0		0	100.0 %
Grounds Team General Exp :- Expenditure		4,614	11,390	6,776	0	6,776	40.5 %
Net Expenditure over Income		4,614	11,390	6,776			
310 Sports Park							
4101	Repair/Alteration of Promises	860	1,560	700		700	55.1 %
4111	Electricity	1,632	2,000	368		368	81.6 %
4141	Water Services	2,462	2,000	-462		-462	123.1 %
4161	Cleaning Costs	3,060	5,000	1,940		1,940	61.2 %
4164	Trade Refuse	2,167	4,400	2,233		2,233	49.3 %
4171	Grounds Maintenance Costs	4,802	7,100	2,298		2,298	67.6 %
Sports Park :- Expenditure		14,983	22,060	7,077	0	7,077	67.9 %
1025	Rent & Service Charge	6,540	15,000	-8,460			43.6 %
1039	S/P Cats	1,500	3,600	-2,100			41.7 %
1041	S/P Telephone Masts	5,100	4,300	800			118.6 %
1043	S/P Football Pitches	1,010	2,000	-990			50.5 %
1061	S/P Court Hire	613	5,200	-4,587			11.8 %
1094	Other Customer & Client Receipt	0	6,250	-6,250			0.0 %
Sports Park :- Income		14,763	36,350	-21,587			40.6 %
Net Expenditure over Income		220	-14,290	-14,510			
315 Big Park							
4101	Repair/Alteration of Premises	0	1,000	1,000		1,000	0.0 %
4121	Rents	5,460	12,000	6,540		6,540	45.5 %
4131	Rates	825	1,700	875		875	48.5 %
4141	Water Services	0	500	500		500	0.0 %
4151	Fixtures & Fittings	0	200	200		200	0.0 %
4166	Skip Hire	450	1,000	550		550	45.0 %
4173	Fertilisers & Grass Seed	1,616	4,000	2,384		2,384	40.4 %
4302	Purchase of Materials	0	500	500		500	0.0 %
4303	Machinery Mice/Lease	955	1,500	545		545	63.7 %
Big Park :- Expenditure		9,306	22,400	13,094	0	13,094	41.5 %
1005	Grants - Lewes DC	0	25,000	-25,000			0.0 %
1094	Other Customer & Client Receipt	180	2,000	-1,820			9.0 %
Big Park :- Income		180	27,000	-26,820			0.7 %
Net Expenditure over Income		9,126	-4,600	-13,726			

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
316	Gateway Cafe						
4101	Repair/Alteration of Premises	292	850	558		558	34.4 %
4111	Electricity	243	900	657		657	26.9 %
4112	Gas	0	400	400		400	0.0 %
4302	Purchase of Materials	0	1,000	1,000		1,000	0.0 %
	Gateway Cafe :- Expenditure	535	3,150	2,615	0	2,615	17.0 %
1025	Rent & Service Charge	3,379	7,340	-3,961			46.0 %
1200	Income from Recharges	0	1,140	-1,140			0.0 %
	Gateway Cafe :- Income	3,379	8,480	-5,101			39.8 %
	Net Expenditure over Income	-2,845	-5,330	-2,485			
320	Play Areas						
4101	Repair/Alteration of Premises	1,127	1,000	-127		-127	112.7 %
4111	Electricity	0	500	500		500	0.0 %
4161	Cleaning Costs	0	1,000	1,000		1,000	0.0 %
4301	Purchase of Furniture/Equipmen	0	600	600		600	0.0 %
	Play Areas :- Expenditure	1,127	3,100	1,973	0	1,973	36.4 %
	Net Expenditure over Income	1,127	3,100	1,973			
330	Amenity Area						
4101	Repair/Alteration of Premises	1,061	3,000	1,939		1,939	35.4 %
4141	Water Services	0	1,600	1,600		1,600	0.0 %
4164	Trade Refuse	489	2,500	2,011		2,011	19.5 %
4171	Grounds Maintenance Costs	1,798	15,000	13,202		13,202	12.0 %
4301	Purchase of Furniture/Equipmen	448	3,000	2,552		2,552	14.9 %
	Amenity Area :- Expenditure	3,797	25,100	21,303	0	21,303	15.1 %
1044	Hire of the Dell	3,018	5,000	-1,982			60.4 %
1050	Allotment Rent	0	1,950	-1,950			0.0 %
1094	Other Customer & Client Receipt	0	4,900	-4,900			0.0 %
	Amenity Area :- Income	3,018	11,850	-8,832			25.5 %
	Net Expenditure over Income	779	13,250	12,471			
355	The Hub						
4103	Annual Servicing Costs	580	1,500	920		920	38.7 %
4111	Electricity	543	1,500	957		957	36.2 %
4112	Gas	414	1,500	1,086		1,086	27.6 %

Month No : 5

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4131	Rates	769	2,240	1,471		1,471	34.4 %
4171	Grounds Maintenance Costs	320	4,000	3,681		3,681	8.0 %
4303	Machinery Mtce/Lease	0	120	120		120	0.0 %
	The Hub :- Expenditure	2,626	10,860	8,234	0	8,234	24.2 %
1084	Sports Pavilion	5,534	15,700	-10,166			35.2 %
	The Hub :- Income	5,534	15,700	-10,166			35.2 %
	Net Expenditure over Income	-2,908	-4,840	-1,932			
360	Community House						
4101	Repair/Alteration of Premises	3,093	5,000	1,907		1,907	61.9 %
4111	Electricity	2,636	5,500	2,864		2,864	47.9 %
4112	Gas	461	2,500	2,039		2,039	18.4 %
4122	Service Charge	1,698	31,000	29,302		29,302	5.5 %
4131	Rates	5,155	15,000	9,845		9,845	34.4 %
4141	Water Services	3,329	7,200	3,871		3,871	46.2 %
4151	Fixtures & Fittings	0	500	500		500	0.0 %
4161	Cleaning Costs	535	1,000	465		465	53.5 %
4162	Cleaning Materials	696	2,500	1,804		1,804	27.9 %
4163	Personal Hygiene	1,017	2,000	983		983	50.8 %
4305	Uniform	370	500	130		130	74.0 %
	Community House :- Expenditure	18,991	72,700	53,709	0	53,709	26.1 %
1069	C/H Police Room	1,365	1,500	-135			91.0 %
1070	C/H Phoenix Room	1,398	5,800	-4,402			24.1 %
1072	C/H Copper Room	5,750	11,500	-5,750			50.0 %
1075	C/H Charles Neville	3,496	10,000	-6,504			35.0 %
1076	C/H Main Hall	10,354	23,800	-13,446			43.5 %
1077	C/H Anzac Room	4,523	8,500	-3,977			53.2 %
1078	C/H Main Kitchen	515	1,200	-685			42.9 %
1079	C/H Anzac Kitchen	196	600	-404			32.7 %
1080	C/H Foyer	935	200	735			467.3 %
1081	C/H Equipment Hire	488	700	-212			69.7 %
1085	Caretaking Recharge	0	1,600	-1,600			0.0 %
1091	Cinema Income	1,852	2,500	-648			74.1 %
1092	Electricity Feed-in Tariff	195	8,200	-8,005			2.4 %
1200	Income from Recharges	750	2,000	-1,250			37.5 %
	Community House :- Income	31,819	78,100	-46,281			40.7 %
	Net Expenditure over Income	-12,828	-5,400	7,428			

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
400	Water Leak						
4141	Water Services	6,648	0	-6,648		-6,648	0.0 %
	Water Leak :- Expenditure	<u>6,648</u>	<u>0</u>	<u>-6,648</u>	<u>0</u>	<u>-6,648</u>	
1441	Water Leak Refund	60,080	0	60,080			0.0 %
	Water Leak :- Income	<u>60,080</u>	<u>0</u>	<u>60,080</u>			
	Net Expenditure over Income	<u>-53,432</u>	<u>0</u>	<u>53,432</u>			
430	Summer Fair						
4329	Advertising	248	0	-248		-248	0.0 %
4500	Event Staff Overtime	1,086	0	-1,086		-1,086	0.0 %
4900	Miscellaneous Expenses	1,006	0	-1,006		-1,006	0.0 %
	Summer Fair :- Expenditure	<u>2,340</u>	<u>0</u>	<u>-2,340</u>	<u>0</u>	<u>-2,340</u>	
1045	Event Sponsorship	3,150	0	3,150			0.0 %
1046	Stall Income (Events)	1,370	0	1,370			0.0 %
1094	Other Customer & Client Receipt	815	0	815			0.0 %
	Summer Fair :- Income	<u>5,335</u>	<u>0</u>	<u>5,335</u>			
	Net Expenditure over Income	<u>-2,995</u>	<u>0</u>	<u>2,995</u>			
440	Christmas Market						
4900	Miscellaneous Expenses	67	0	-67		-67	0.0 %
	Christmas Market :- Expenditure	<u>67</u>	<u>0</u>	<u>-67</u>	<u>0</u>	<u>-67</u>	
1045	Event Sponsorship	2,500	0	2,500			0.0 %
	Christmas Market :- Income	<u>2,500</u>	<u>0</u>	<u>2,500</u>			
	Net Expenditure over Income	<u>-2,433</u>	<u>0</u>	<u>2,433</u>			
	COUNCIL :- Expenditure	347,329	750,795	403,466	0	403,466	46.3 %
	Income	759,877	750,795	9,082			101.2 %
	Net Expenditure over Income	<u>-412,547</u>	<u>0</u>	<u>412,547</u>			

<u>A/c</u>	<u>Account Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
102	Debtors Control	24,415	
105	VAT Control A/c	-2,256	
118	Deposit Aqua	50	
201	Current Bank A/c	513,058	
202	Reserve Account	179,638	
210	Petty Cash	520	
	Total Current Assets	715,426	
<u>Current Liabilities</u>			
506	Mayor's Apopal	170	
515	PAYE	1,606	
516	NIC	4,021	
517	Pension Control	6,607	
566	Deposits Received	693	
	Total Current Liabilities	13,098	
	Net Current Assets		702,327
	Total Assets less Current Liabilities		702,327
<u>Represented By :-</u>			
301	Current Year Fund	412,547	
310	General Reserves	86,131	
326	Elections	8,000	
329	Purchase Reserve	20,000	
350	P/H Youth Task Group	4,000	
352	CIL	33,924	
355	Big Park	69,080	
357	Pavillon Roof & Boller	7,000	
362	Neighbourhood Plan	3,806	
370	Capital Receipts Reserve	57,839	
	Total Equity		702,327

Agenda Item: PF415
Committee: Policy and Finance
Date: 17 September 2019
Title: Financial Regulations
Report Author: Andy Beams, Locum Finance Officer
Purpose of Report: To review and agree the Financial Regulations for recommendation to Full Council

Summary of recommended actions

1. To **note** the contents of the report and attached draft Financial Regulations
2. To **agree** the financial figures for inclusion as recommended by the Locum Finance Officer
3. To **recommend** the agreed version for adoption by Full Council

Introduction

At the committee meeting on 20 August 2019, the committee were presented with an updated set of Financial Regulations based on the NALC July 2019 model version.

Within the regulations are a number of financial thresholds which are determined individually based on the size of the council and experience level of the Clerk/RFO.

Analysis

The committee agreed at the August meeting to defer adopting the amended regulations until such time as the financial thresholds were agreed, and the Locum Finance Officer was asked to provide recommended thresholds appropriate for the council.

Having consulted with the Town Clerk, these are now included in the revised version.

Implications

The Town Council has a duty to consider the following implications:

<u>Financial</u>	The council's Financial Regulations govern the conduct of financial management of the council, must be set appropriately and followed by officers and staff.
<u>Legal</u>	Failure to follow Financial Regulations may lead to decisions being challenged and the council being found to have acted ultra vires.
<u>Environmental and sustainability</u>	There are no direct environmental or sustainability impacts.
<u>Crime and disorder</u>	There are no direct crime and disorder impacts.

Appendices/Background papers

Draft Financial Regulations with financial threshold recommendations



PEACEHAVEN TOWN COUNCIL FINANCIAL REGULATIONS

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These Financial Regulations are based on the model financial regulations template produced by the National Association of Local Councils (NALC) in July 2019 and were adopted by the Council at its meeting held on [insert date].

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 orders 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. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.
- 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 £10,000; 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, a member other than the Mayor or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Policy & Finance Committee.
- 2.3. 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
 - has 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. Each 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 Policy & Finance committee 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 November, 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 Policy & Finance 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 for items over £1,000; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1,000

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 or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. 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 £1,000 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 the Policy & Finance committee. The committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Policy & Finance 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 Policy & Finance 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 the Policy & Finance Committee;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council the Policy & Finance Committee; 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 Policy & Finance 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 the Policy & Finance 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 the Policy & Finance Committee.
- 5.7. A record of regular payments made under 5.6 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 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 £10,000 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 duly delegated 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 or, 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 Policy & Finance 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~~[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 will also be restricted to a single transaction maximum value of £500 unless authorised by the Finance and Policy 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 Finance and Policy committee. Transactions and purchases made will be reported to the Finance and Policy committee and authority for topping-up shall be at the discretion of the Finance and Policy committee.
- 6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk 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.
- 6.21. [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 £520 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 above.

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 Personnel 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 affected 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 (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.
- 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 claim 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 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 below.
- 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 Mayor and Deputy Mayor 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 Regulations¹.
 - 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)².
 - 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.
 - 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, 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 £1,000 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 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,

¹ 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

² Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£181,302)
- b. For public works contracts 5,225,000 Euros (£4,551,413)

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.

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 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 affected 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.

Agenda Item: PF417
Committee: Policy and Finance
Date: 17th September 2019
Title: Local Council Award Scheme (LCAS)
Report Author: Tony Allen, Town Clerk
Purpose of Report: To invite the Committee to approve registration to take part in the LCAS

Summary of recommended actions

1. To note the contents of the report and attached LCAS guide
2. To approve LCAS registration.

Introduction

LCAS replaced the Quality Council accreditation scheme in 2015. LCAS provides a framework for the Council to improve and reach its full potential.

Analysis

The Local Council Award Scheme has been designed to celebrate the successes of the very best local councils, and to provide a framework to support all local councils to improve and develop to meet their full potential. The scheme offers councils the opportunity to show that they meet the standards set by the sector, assessed by their peers, and to put in place the conditions for continued improvement.

The Award Scheme has been designed to provide the tools and encouragement to those councils at the beginning of their improvement journeys, as well as promoting and recognising councils that are at the cutting edge of the sector. It is only through the sector working together, to share best practice, drive up standards and supporting those who are committed to improving their offer to their communities that individual councils and the sector as a whole will reach its full potential.

There are a range of reasons why a council could benefit from taking part in the award scheme. For those councils who are already confident that they perform to a high standard the scheme provides assurance to the council that it is up-to-date and progressive by the standards set by the sector. For those who wish to improve, it provides a framework to plan and make the first steps. Helping the council improve performance and confidence, with policies in place for continuous development. And for all councils winning the award should be celebration for councillors and officers, as their commitment and hard work is recognised and respected.

The award is a tool that councils can use when working with the local community or other local partners. Giving them confidence that the council is delivering to a national professional standard.

And finally, the scheme will contribute to the national reputation of local councils demonstrating achievements and a commitment to improvement.

Implications

The Town Council has a duty to consider the following implications:

<u>Financial</u>	There is a NALC on-line registration fee of £50. There is an accreditation fee of between £50 and £200, depending on the income of the Council and the award level applied for. There is no specific budget allocation for LCAS.
<u>Legal</u>	There are no direct legal impacts.
<u>Environmental and sustainability</u>	There are no direct environmental or sustainability impacts.
<u>Crime and disorder</u>	There are no direct crime and disorder impacts.
<u>Climate</u>	There are no direct climatic impacts.

Appendices/Background papers – LCAS Guide.

Agenda Item: PF418
Committee: Policy and Finance
Date: 17th September 2019
Title: PTC Web Site Accessibility Compliance
Report Author: Tony Allen, Town Clerk
Purpose of Report: To invite the Committee to approve the purchase of the Browse Aloud 'plug-in' licence.

Summary of recommended actions

1. To **note** the contents of the report and attached quote document
2. To **approve** required Licence purchase

Introduction

New regulations came into force for public sector bodies on 23 September 2018. They say we must make our website more accessible by making it 'perceivable, operable, understandable and robust'.

Existing websites that were published before 23 September 2018 need to comply with the 2018 regulations by 23 September 2020.

Analysis

Making a website or mobile app accessible means making sure it can be used by as many people as possible.

This includes those with:

- impaired vision
- motor difficulties
- cognitive impairments or learning disabilities
- deafness or impaired hearing

New regulations came into force for public sector bodies on 23 September 2018. They say we must make our website more accessible by making it 'perceivable, operable, understandable and robust'. The full name of the regulations is the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

The 2018 regulations build on our existing obligations to people who have a disability under the Equality Act 2010. These say that all UK service providers must consider 'reasonable adjustments' for disabled people.

All public sector bodies have to meet the 2018 requirements.

The Government Digital Service will be responsible for monitoring that public sector bodies comply with the 2018 accessibility regulations.

The regulations will be enforced by the Equality and Human Rights Commission (in Great Britain).

The Browse Aloud 'plug-in' is extensively used in the public sector, including many councils in Sussex. It is the industry standard and the one chosen by our web site developers (Madison Solutions) for use with their software.

Whilst it is not necessary to adopt this software before September 2020, the sooner it is done, the greater access to the web site will be for more of our residents.

The Town Council has a duty to consider the following implications:

<u>Financial</u>	The computer budget for 2019/20 has £6430.00 remaining. A one-year Licence will cost £1794 (inc. VAT) and a two-year Licence will cost £3229 (inc. VAT).
<u>Legal</u>	Existing websites that were published before 23 September 2018 need to comply with the 2018 regulations by 23 September 2020.
<u>Environmental and sustainability</u>	There are no direct environmental or sustainability impacts.
<u>Crime and disorder</u>	There are no direct crime and disorder impacts.
<u>Climate</u>	There are no direct climatic impacts.

Appendices/Background papers -- Texthelp Ltd quote.



Texthelp Ltd
Lucas Exchange, 1 Orchard Way
Greystone Road, Antrim
Northern Ireland, BT41 2RU

Tel: +44 (0)28 9442 8105
Fax: +44 (0)28 9442 8574

Email: info@texthelp.com
Web: www.texthelp.com

Texthelp Quotation

Date 8th August 2019
To Daniel Card
Peacehaven Town Council % Madison Solutions

Quotation Option 1: Full assistive technology bundle

Quantity	Product Description	Additional Notes	Subscription Cost
1	Browsealoud for Websites	1 Year Licence	£ 1,495
Total Unit Cost			£ 1,495
VAT			£ 299
Total Cost			£ 1,794

Quotation Option 2: Assistive technology bundle

Quantity	Product Description	Additional Notes	Subscription Cost
1	Browsealoud for Websites	2 Year Licence	£ 2,691
Total Unit Cost			£ 3229.20
VAT			£ 538.20
Total Cost			£ 3229.20

Confidential & Proprietary



About your licence

Licence Description

Annual subscription. This quote will be valid for 30 days.

All quotes are subject to our standard terms and conditions contained within the License Agreements below:

Licence Agreement

By installing these products you are hereby agreeing to the terms of the license current at the date of installation. You should review the terms of the license prior to installation as the license at date of installation may have been updated since the issuance of this quote.

[Browsealoud for Websites](#)

Bank Details

Bank Details	Danske Bank, 42 High Street, Antrim BT41 4AP
Account Name	Texthelp Ltd
Sort Code	95-02-02
Account Number	61182277
VAT Number	GB 325 2091 32

Quotation Valid Until 8th September 2019

Quotation Prepared By Louise McQuillan

Enabled URLs

List of Enabled URLs

Browsealoud for Websites

www.peacehaventowncouncil.gov.uk

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BrowseAloud is a piece of software which makes websites more accessible. For example it can highlight and read text aloud as well as translate pages into other languages.

To use BrowseAloud, you will need to have JavaScript working in your browser. Most modern browsers support JavaScript, but if you want to find out if your browser is running JavaScript, simply click on the orange browsealoud icon on the bottom of this page. The BrowseAloud tool bar should appear which means JavaScript is working.

The toolbar

There are nine icons on the toolbar, they are from left to right:

- Hover to speak
- Speak the current selection
- Translate page
- MP3 maker
- Screen mask
- Text magnifier
- Simplify
- Settings
- Help.



Hover to speak

This tool will read out loud each sentence you hover over. It will then continue, sentence by sentence, until it reaches the end or you close the tool. When using the 'Hover to speak' or 'Speak the current selection' tool, if the text magnifier is 'on' in settings, the text you will hear will also appear magnified at the top of the page. As you hear each word, it will be highlighted, making it easy to follow.

Speak the current selection

This is similar to the 'Hover to speak' tool. The difference is that this tool will highlight and read out loud the text you have selected. If you don't select text, it will read out the entire page.

Translate page

This tool translates the text on the page to different languages. When you click on the tool, a drop down box will appear with a list of languages to choose from. Choose a language and it will translate the page using Google translate.

MP3 maker

This will create an MP3 sound file which you can download and play on your MP3 player, smartphone or computer. You will need to select the text you want to convert into an MP3 file, then click on the tool.

Screen mask

The screen mask highlights a rectangular section of the screen to help people with some forms of dyslexia or learning difficulties. There are two options for this tool which you can change in the settings menu.

- **The ruler** darkens the rectangular section and is like reading a page using a ruler to follow line by line.
- **The letter box** is the reverse: the rest of the page is darkened and the rectangular section is lighter. This helps you focus on a few lines of text so the rest of the page is less distracting.

Text magnifier

The text magnifier is at the top of the page and you will be able to hear the text read out loud. You can change the size of the magnified text in the settings menu from a choice of five options.

Simplify

This tool will strip out all the distracting menus and boxes from a page, and leave just the article. It is useful for reading long pages of text as well as printing pages. You can also use the 'Text colour' features in 'Simplify mode' if you prefer a different background colour.

Settings

If you want to make changes to any of the tool's settings like text size for the magnifier or voice speed for the read out loud tools, you can do so in Settings. You will need to click on the save button once you've finished making changes.

Help

This button provides a quick list of the features described on this page.

Quick links

- [Home](#)
- [Pay my rent](#)
- [Apply for a home](#)
- [Report a repair](#)
- [Contact us](#)
- [Using Browsealoud](#)
- [Jobs](#)
- [Report a repair](#)
- [Privacy](#)

Your area

- [Rhondda](#)
- [Cynon](#)
- [Taff](#)
- [Managing your home](#)
- [Tenancy support](#)

Your privacy

- [Privacy](#)
- [Trivallis cookies policy](#)
- [Social media disclaimer](#)

Proud to be here: Trivallis.

Designed & Developed by **Spindogs**



TONY ALLEN
TOWN CLERK
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PEACEHAVEN TOWN COUNCIL

PF419

TOWN COUNCIL OFFICE
MERIDIAN CENTRE
MERIDIAN WAY
PEACEHAVEN
EAST SUSSEX
BN10 8BB

Minutes of the meeting of the Peacehaven Town Council Grants Sub-Committee, held in the Anzac Room, Community House, Meridian Centre, Peacehaven, on Wednesday 14th August 2019 at 6.30 p.m.

Present:-

Cllr. Sue Griffiths (Chair of Sub-Committee), Cllr. Chris Collier, Cllr. Lynda Duhigg, Cllr. Isobel Sharkey, Cllr. Betty Walters, Cllr David Seabrook. Town Clerk, Tony Allen.

1 GSC001 PUBLIC QUESTION TIME

No members of the public were present.

2 GSC002 TO CONSIDER APOLOGIES FOR ABSENCE

Cllr. Job Harris (Deputy Chair of Council), unwell.

3 GSC003 TO RECEIVE DECLARATIONS OF INTEREST FROM MEMBERS

There were no declarations of interests made.

It was resolved to allow Cllr Seabrook to participate in the meeting (but not to vote).

4 GSC004 TO APPOINT A VICE-CHAIRMAN OF THE SUB-COMMITTEE

It was resolved that Cllr Walters be the Vice-Chairman of the Sub-Committee.

5 GSC005 TO REVIEW THE COUNCIL'S GRANTS POLICY

A proposed revision to the Council's existing policy, drafted by Cllr Griffiths and Cllr Seabrook, was discussed in detail.

Cllr Seabrook noted that the contents were essentially the same as those in the previous policy, but that a more user friendly format had been employed. Points of clarification were discussed and some amendments made to the draft policy.

It was resolved to approve the draft policy, as amended, for submission to Council for ratification.

6 GSC006 TO REVIEW THE COUNCIL'S GRANTS APPLICATION FORM

A proposed revision to the Council's existing application form, drafted by Cllr Griffiths and Cllr Seabrook, was discussed in detail, with amendments/updates noted and agreed.

Cllr Seabrook noted that the form allowed more space for the details required from applicants and it can now be completed 'electronically'.

It was resolved to approve the draft application form, as amended, for submission to Council for ratification as part of the grants policy document.

7 GSC007 TO ADVERTISE FOR GRANTS REQUESTS FOR ROUND 1 2019/20

It was resolved that, for the time being, the Council would continue to distribute grants in November and April of each year.

It was resolved that directly following the ratification of the revised policy by Council at its September 2019 meeting, the November 2019 grants round should be advertised widely using notice boards, web site, social media, Sussex Express, etc. The deadline for applications to be two weeks before the Sub-Committee's next meeting on the 13th November 2019.

8 GSC008 DATE OF THE NEXT MEETING

Wednesday 13th November 2019 at 6.30pm

There being no further business, the meeting closed at 19:13.

PEACEHAVEN TOWN COUNCIL

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ACTING TOWN CLERK
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MERIDIAN CENTRE
MERIDIAN WAY
PEACEHAVEN
BN10 8BB

GRANTS POLICY

1. INTRODUCTION

The Council is committed through this policy to promote Peacehaven Town as a vibrant, active and sustainable community and to contribute to the development of various projects and services that benefit the community. In so doing, the Council is aware of its responsibility for public funds and for the distribution of these funds to be managed in accordance with proper standards. A grant payment is made by the Council for the specific purpose it is claimed for.

2. TYPE OF GRANTS AVAILABLE

There are three types of grant available:

- a) Large Grants are for grants over £750
- b) Small Grants for grants up to £750
- c) Grants to cover room hire

3. ELIGIBILITY FOR GRANTS

To be eligible for a grant from Peacehaven Town Council, the applicant must be able to meet all of the following criteria:

- a) Be a voluntary / community group, registered charity, nor for profit organisation of Community Interest Company (CIC) that can provide a prompt and tangible benefit for the benefit of the people of Peacehaven.
- b) Provide a completed grant application form signed by the person authorised to apply for the grant on behalf of the organisation. Application forms are available from the Town Council Office or from the website.
- c) Be able to demonstrate sound financial management. Ideally last year's audited set of accounts should be provided.
- d) Retrospective applications will not be considered.
- e) Where other funding is required, the grant is conditional on the other funding also being available.

4. CRITERIA FOR SELECTION

- a) Sustainability – Are the aims and objectives of the project clear? Projects must demonstrate sustainability and long term value for money.
- b) Management – Has the organisation obtained the correct permissions, have they nominated a responsible person to ensure that the project will be implemented, are they acting within current legislation? Only projects that are properly managed and compliant will be funded.
- c) Need – There should be clear evidence of the need for the project.
- d) Co-Funding – Projects where other funding has been obtained are more attractive. Have any other fund raising activities taken place?
- e) Self-help measures – Projects where self-help measures have been put in place are more attractive.

5. APPLYING FOR A GRANT

Grants are considered by the Grants Sub-Committee which is usually held twice a year in April and November. The dates of these meetings are advertised in advance on the Councils website and notice boards. They are also available from the Town Council offices.

The grant application form should be completed as fully as possible. In the case of an actual item being purchased, you should include full details of the item being purchased, supplier and full cost of the purchase.

Return the completed form to the Town Council 14 days prior to the next Grant Sub-Committee meeting.

If you need help completing the application form please contact the Town Clerk on 01273 585493.

6. IF YOU ARE SUCCESSFUL

If you are successful you will be notified by the Council in writing and payment will be made by BACS transfer to your bank account. Please ensure that the bank account details provided are correct.

Financial support from the Council should be acknowledged in any publicity relating to the project and in the organisation's annual report. Copies of this material should be sent to the Council. Where possible, items purchased with Council's support should be marked as such.

The funding may only be used for the purposes set out in the grant application.

If it transpires that funding cannot be utilised for the agreed purpose you must notify the Council at the earliest opportunity.

7. ON COMPLETION OF THE PROJECT

Confirmation in writing is to be given by the "Project End Date" that the project has been completed. The letter should verify that the funding has been used for the agreed purpose. A brief statement showing how the grant was spent and how successful it was will be required.

If for any reason the entire grant monies are not fully used then the surplus must be returned.

For large grants you may be asked to provide a presentation for the Annual Town Meeting on the use of the grant.

Adopted by Peacehaven Town Council September 2019

To be reviewed September 2022

Peacehaven Town Council

Meridian Centre, Meridian Way

Peacehaven, East Sussex, BN10 8BB

Tel: 01273 585493



GRANT APPLICATION FORM

The Town Council invites grant applications, which primarily support local organisations and which directly benefit residents of the Town.

1. NAME OF ORGANISATION:

If application granted, please provide bank account details. All grants will be paid by BACS transfer:

Account Name:

Sort Code:

Account Number:

2. ADDRESS:

Contact Name:

Email Address:

Telephone Number:

3. VAT REGISTERED: YES / NO

4. REGISTERED CHARITY: YES / NO

Charity Registration No:

5. DATE ORGANISATION ESTABLISHED:

6. DESCRIPTION OF ORGANISATION INCLUDING AIMS

7. MEMBERSHIP

Total Membership / Service Users:

Membership / Service Users resident in Peacehaven

8. REASON FOR GRANT REQUEST:

(eg. details of project together with numbers of those involved in the project, members and/or others, equipment, event, How many Peacehaven residents will benefit from this application?)

9. PROJECT END DATE:

10. AMOUNT OF GRANT REQUESTED

(See Peacehaven Town Council Grants Policy. If you are registered for VAT, it should not be included in the amount requested)

11. ENVIRONMENTAL IMPACT

(The council has declared a "Climate Emergency", how will your grant contribute to limiting the effects of climate change? Does your project have any negative effects on climate change and how will you mitigate this?)

12. WHO HAVE YOU APPLIED TO FOR OTHER GRANTS:

(e.g. organisations applied to and amount requested / amount received)

13. DETAILS OF PREVIOUS GRANT APPLICATIONS:

(if you received a grant last year please provide details of how it was used)

14. FINANCIAL INFORMATION:

(Please complete details below and either attach last year's audited accounts or audited summary of accounts for your organisation).

	NOW	ONE YEAR AGO
Current Assets		
Current Cash Balance		
Annual Income		
Annual Expenditure		

Signature

Date

(person authorised to apply for and on behalf of the organisation named in Item 1)

Notes:

The Town Council considers grant applications from local organisations each year and successful applications do not imply an automatic future success – each is considered on its merits and against availability of funds. Please see Peacehaven Town Council Grants Policy.

Depending on circumstances, organisations that are successful in their grant application may be invited to attend a presentation ceremony for publicity purposes.

Please return your completed form to Peacehaven Town Council, Meridian Centre, Meridian Way, Peacehaven, BN10 8BB or email to townmanager@peacehaventowncouncil.gov.uk