

Forest Row Parish Council

Clerk: Mr D O'Driscoll
Email: parishclerk@forestrow.gov.uk



(Office Hours: Monday to Friday 9am to 4pm)

To: All members of the FINANCE & POLICY COMMITTEE:
Cllrs. R.Lewin (Chairman), Davies, Hill, Josephson,
T Lewin, McNally, Moore, Royall, Williams and
Wogan
(All other Councillors – for information)

Community Centre
Hartfield Road
Forest Row
East Sussex
RH18 5DZ

Tel: 01342 822661
Fax: 01342 825739
Email: info@forestrow.gov.uk
Website: www.forestrow.gov.uk

Dear Sir/Madam,
Your attendance is required at a meeting of the FINANCE &
POLICY COMMITTEE to be held on TUESDAY 14th
JANUARY 2020 in the Rose Room of the Community

Date: 8 January, 2020

Centre at **7.30pm**.

Mr D O'Driscoll
Clerk to Forest Row Parish Council

AGENDA

THE FIRST TEN MINUTES WILL BE AVAILABLE FOR RELEVANT QUESTIONS AND REMARKS FROM THE PUBLIC – IF ANY. MEMBERS OF THE PUBLIC ARE WELCOME TO STAY AND OBSERVE THE REST OF THE MEETING.

PRELIMINARIES

1. PUBLIC QUESTIONS – the business of the meeting will start no later than 7.45pm
2. APOLOGIES FOR ABSENCE
3. **TO DECLARE ANY INTERESTS OR REQUEST DISPENSATION RE THE ITEMS BELOW**
4. RECORDS OF THE MEETINGS HELD ON 1ST OCTOBER & 17TH DECEMBER 2019
 - 4.1 To approve the minutes of the meetings of 1st October & 17th December 2019
 - 4.2 To consider any objections to deletion of the digital transcript of those meetings
5. CLARIFICATION OF (NON-CONFIDENTIAL) ACTIONS FROM LAST MEETING
6. TO NOTE UPDATE ON PROGRESS (MATTERS NOT REQUIRING A DECISION)
 - 6.1 Community Centre leases
 - 6.2 Community warden resource
 - 6.3 Change of signatory on the NS&I account

FINANCIAL REPORTING To note the following (queries as appropriate)

- 7 FINANCIAL REPORT to month 9 (to include budget variances)
8. LIST OF PAYMENTS (to include prepayment cards)
9. BANK RECONCILIATIONS & COUNCILS INVESTMENTS
10. To approve a virement from nominated reserves

MATTERS FOR CONSIDERATION/DECISION

11. To consider the new NALC model Financial Regulations
12. To consider for approval or amendment the draft revised environmental policy
13. To consider and resolve on a grant application from Holtye & Hammerwood Hall
14. CORRESPONDENCE
15. TO NOTE ITEMS TO BE REFERRED TO COMMITTEE OR FULL COUNCIL

FINANCE & POLICY COMMITTEE**BACKING PAPERS FOR MEETING 14th JANUARY 2020**

Agenda item	Description	Page nos
	Clerk's general briefing note	1-3
7	Financial report to month 9	4-10
8	List of payments	11-21
9	Bank reconciliations & investments	22
11	Current FRPC Financial Regulations	23-38
	NALC New Model Financial Regulations	39-57
11	NALC guidance note	58-59
	Cllr R Lewin review of Financial Regs	60-62
12	Draft revised environmental policy	63-64
13	Grant application: Hammerwood & Holtye Hall	65

**COUNCILLORS' BRIEFING FOR THE FINANCE & POLICY COMMITTEE MEETING
ON 14th JANUARY 2020**

1. **PUBLIC QUESTIONS** None signified in advance
2. **APOLOGIES** Cllr Royall is away
3. **DECLARATIONS OF INTEREST** There should be none
4. **RECORDS OF MEETINGS** 1st October & 17th December 2019
5. **CLARIFICATION OF (NON-CONFIDENTIAL) ACTIONS FROM LAST MEETING**

This item has been included for Members to raise any points of information arising from the previous meeting which can be answered briefly.

ACTION: to discharge as appropriate
6. **CLERK'S REPORT ON PROGRESS (MATTERS NOT REQUIRING A DECISION)**
 - 6.1 Community Centre leases. The leases of the acupuncture clinic and the storeroom are full completed. The pre-school has (within the last 48 hours) raised a couple of minor points, which remain to be resolved, but all rents are being paid on time.
 - 6.2 Community warden resource. A draft job advertisement is currently under discussion with the Clerk to Crowborough Town Council.
 - 6.3 Change of NS&I account signatory. The formalities are completed, we await notification of acceptance of the change

ACTION: to note
7. **FINANCIAL REPORT to month 9 (to include budget variances)**

A complete printout for the budget-holding Committees is attached. The 'ghost figures' in the accounts continue to cause distortions of the true picture. Under pressure of time, I have had to make some summary adjustments to present a truer picture. In F&P I have removed the ghost figures entirely, in P&A I have taken out all figures relating to the VENUe. In A&S, since there has been little movement over month 9, I have used the month 8 figures which are already adjusted. Comm Services are presented intact. Committee Chairs may wish to add their own comments, but the following are relevant:

 - At the end of month 6, performance against forecast should be $\pm 69\%$.
 - Overall Finance & Policy expenditure is at 76%% and income at 100.9%%.
 - Overall Property & Assets expenditure is at 66.9%% and income at 83.8%.
 - Overall Amenities & Services expenditure is at 51.9%% and income at 64.8%..
 - Overall Community Services expenditure is at 93.1%% and income at 102.5%%.
 - The whole budget expenditure figure is 74%, and income 96.5% of forecast, so the overall revenue picture at the 9-month mark is within acceptable parameters.

F&P has some minor anomalies:

 - the 'subscriptions' code needs tidying up, as the demarcation with 'legal & professional; fees' is not clear enough.
 - 'bank charges' now includes card transaction processing fees not previously budgeted for
 - Councillors training has gone over budget for the first time, but this was due to induction training for new councillors

P&A has two figures of note (note that all purely capital sums have been excluded):

 - Community Centre pointing work (£1,680) was a major expense under 'enhancement'. This code is also carrying the urgent (and unexpected) repairs to the flooring in the Hambro Hall.

Amenities & Services is largely self-explanatory, but note:

- Streetlight maintenance is still running quite high
- the cemetery non-domestic rates look as though they have more than doubled, but this is in fact an accounting glitch. We just missed the deadline for Wealden's acceptance of cheque payment, so we had to pay by bank transfer and the redundant cheque awaits cancellation. We have not paid twice.

Comm.Services has two figures of note:

- Gages equipment costs reflect several unexpected equipment repairs
- 'youth provision' has inevitably involved some extra equipment for its new home in the VENUe. However, a good deal of the expense is on refreshments, which are now being recovered under the previously unbudgeted 'youth other income'.

ACTION: to note (queries if appropriate)

8. LIST OF PAYMENTS

9. BANK RECONCILIATION and COUNCIL'S INVESTMENTS

Formal printouts are supplied with the backing papers. The Assistant Clerk will be in attendance to answer any queries which have not been flagged up before the meeting.

ACTION: to note (queries if appropriate)

10. TO APPROVE A VIREMENT

The resurfacing of the children's playpark was financed from the corresponding nominated reserve. To balance the account that reserve (£10K) should be vired into the revenue account.

MATTERS FOR CONSIDERATION / DECISION

11. TO CONSIDER THE NALC MODEL FINANCIAL REGULATIONS

The backing papers contain the following documents:

1. Current FRPC Financial Regulations
2. NALC new model Financial Regulations
3. NALC guidance note
4. Cllr R Lewin's review note.

The new model regulations were published in July 2019, and all local Councils were encouraged to consider and adopt them, but with liberty to adapt the wording to local circumstances, where not prevented by statute or binding regulation. Cllr R Lewin has been through our current regulations and the new model template 'with a toothcomb', and you will see that he has grouped his comments under two headings: variations *in the new version*, and provisions *of the existing version* that do not correspond to our current practice.

For the avoidance of doubt, the following provisions of *our existing regs* may be ignored as they are actually or effectively the same as the new version, and do not require scrutiny:

1.1/ 1.2/ 1.3/ 1.4/ 1.5/ 1.7/ 1.8/ 1.9/ 1.10/ 1.11/ 1.12/ 1.13/ 1.14

2.1/ 2.3/ 2.4/ 2.5/ 2.7/ 2.8/ 2.09/ 2.10 || 3.2/ 3.4/ 3.5 || 4.3/ 4.4/ 4.6/ 4.7/ 4.8/ 4.9

5.3/ 5.5/ 5.9/ 5.10 || 6.1/ 6.2/ 6.3/ 6.5/ 6.6/ 6.7/ 6.10/ 6.12/ 6.13/ 6.14/ 6.14/6.17

7.1/ 7.2/ 7.3/ 7.5/ 7.6 / 7.8/ 7.9/ 7.10 || 8.1/ 8.2/ new 8.4/ 8.5/ 8.6/ 8.7/ 8.8

9.1/ 9.3/ 9.4/ 9.5/ 9.6/ 9.7/ 9.8 || All s.10 || 12.1/ 12.2 || All s.13 || 14.1/ 14.3/ 14.4/ 15.5/ 14.6

15.1/ 15.3/ 15.4/ 15.5

The following do require attention:

1.6/ 1.15 || 2.2/ 2.6 || 3.1/ 3.3 || 4.1/ 4.2/ 4.5 || 5.1/ 5.2/ 5.4/ 5.6/ 5.7/ 5.8/ 5.11

6.4/6.8/ 6.9/6.11/6.15/ 6.16/ 6.18/ 6.19/ 6.20/ 6.21 || 7.4/ 7.7 || (new) 8.3

(new) 9.2/ 9.10 || totals only in s.11 || 12.3 || 14.2 || All s.16.

The process is too lengthy to be accomplished within a Committee meeting. My proposal is therefore that the members of Finance & Policy should take the documents provided, and go through Cllr Lewin's comments item by item, reporting back to the office, as to agreement, dissent or variation. I will then prepare a composite version for the next F&P meeting (on 7th April) and the approved version can be ratified by Full Council at the Annual Meeting alongside our other standing policies. Although the process is a little protracted, it does not require complex legal or financial knowledge.

ACTION: to resolve accordingly

12. DRAFT ENVIRONMENTAL POLICY

The 'ENVOPOL' working group had several meetings to discuss a revision/update to our current environmental policy, particularly in the light of current concerns about climate change and allied matters. A range of different versions for other councils was considered in the process, some only a page long, others extremely detailed. A provisional draft text was agreed before Christmas, but we left some time for individual members of the group to consider whether there were any additional points they would like to see incorporated into the text.

The schedule in the backing papers sets out the 'root text' on the left-hand side, with possible extra points for inclusion on the right-hand side. Committee is invited to considerate draft, assess which of the extras they wish to incorporate, and then agree a final draft for ratification by Full Council.

ACTION: to consider & resolve accordingly

13. TO CONSIDER A GRANT APPLICATION

An application is attached to the backing papers from Hammerwood & Holtye Hall for £700 towards replacement heating, together with its latest inspected accounts. I am sorry about the poor quality of the attachments, but that is the best I can do with what I have received, which was a photograph of the documents rather than a scan.

ACTION: to resolve as appropriate

14. CORRESPONDENCE None not previously circulated in Councillors Reading

15. TO NOTE ITEMS TO BE REFERRED TO COMMITTEE OR FULL COUNCIL

Detailed Income & Expenditure by Budget Heading 03/10/2019

Month No: 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance & Policy							
401 Finance & Administration							
4176 FI-Precept Received	360,000	360,000	0			100.0%	
4177 FI-Discretionary Grant	1,988	1,988	0			100.0%	
4180 Misc Income	454	1,000	546			45.4%	
4181 FI-Wayleave Income	6	10	4			56.0%	
4182 FI-Devolved Services Income	735	1,470	735			50.0%	
4183 Community Warden Hire	12,765	11,000	(1,765)			116.0%	
4190 FI-Interest Received	929	500	(429)			185.8%	
Finance & Administration :- Income	376,877	375,968	(909)			100.2%	0
4100 PENSION TOP UP	3,000	3,000	0		0	100.0%	
4101 FI-Salaries	216,427	285,000	68,573		68,573	75.9%	
4102 FI-Payroll Outsource Costs	210	360	150		150	58.3%	
4103 FI-Contrib. to Library Salary	4,126	2,500	(1,626)		(1,626)	165.0%	
4105 Community services - developme	960	1,000	40		40	96.0%	
4108 FI-Staff Training/Travel	1,429	2,500	1,071		1,071	57.2%	
4110 Community Warden Costs	238	600	362		362	39.7%	
4111 Forest Rate	22	25	3		3	89.0%	
4120 Postage	532	1,200	668		668	44.3%	
4121 Telecommunications	5,640	5,000	(640)		(640)	112.8%	
4123 Stationery	419	600	181		181	69.9%	
4124 FI-Subscriptions	4,818	3,500	(1,318)		(1,318)	137.7%	
4125 FI-Insurance	8,085	8,000	(85)		(85)	101.1%	
4126 Printer/copier	2,850	3,500	650		650	81.4%	
4133 FI-Chairman's Fund	307	200	(107)		(107)	153.3%	
4134 FI-Parish Meeting	0	1,000	1,000		1,000	0.0%	
4135 FI-Councillors Training/Travel	1,345	1,000	(345)		(345)	134.5%	
4136 Security Checks	40	150	110		110	26.7%	
4137 FI-Members Allowances	1,130	5,000	3,870		3,870	22.6%	
4151 FI - Bank Charges	1,317	480	(837)		(837)	274.5%	
4156 FI-Legal & professional fees	1,490	3,000	1,510		1,510	49.7%	
4157 FI-Audit & Financial Managemen	3,226	3,000	(226)		(226)	107.5%	
4158 FI-Van Lease	3,095	3,000	(95)		(95)	103.2%	
4160 Office Equipment	311	300	(11)		(11)	103.8%	
4161 Office Maintenance	0	650	650		650	0.0%	
4165 FI-Election Fund	1,135	4,000	2,865		2,865	28.4%	
4166 Wayleaves	0	45	45		45	0.0%	
4169 Community Occasion	886	0	(886)		(886)	0.0%	
7101 PR- Advertising/Publicity	63	100	38		38	62.5%	

Detailed Income & Expenditure by Budget Heading 03/10/2019

Month No: 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
7102 PR-Website	525	500	(25)		(25)	105.0%	
7110 PR-Newsletter & Distribution	0	200	200		200	0.0%	
Finance & Administration :- Indirect Expenditure	<u>263,626</u>	<u>339,410</u>	<u>62,243</u>	<u>0</u>	<u>62,243</u>	<u>77.77</u>	<u>0</u>
Net Income over Expenditure	<u>99,710</u>	<u>36,558</u>	<u>(63,152)</u>				
<u>403 Other Grants</u>							
4380 Other Grants/donations	2,384	0	(2,384)			0.0%	
Other Grants :- Income	<u>2,384</u>	<u>0</u>	<u>(2,384)</u>				<u>0</u>
4360 Other Grants	1,200	7,000	5,800		5,800	17.1%	
4361 FRGSA Subsidy	0	2,000	2,000		2,000	0.0%	
Other Grants :- Indirect Expenditure	<u>1,200</u>	<u>9,000</u>	<u>7,800</u>	<u>0</u>	<u>7,800</u>	<u>13.3%</u>	<u>0</u>
Net Income over Expenditure	<u>1,184</u>	<u>(9,000)</u>	<u>(10,184)</u>				
Finance & Policy :- Income	379,261	375,968	(3,293)			100.9%	
Expenditure	<u>264,826</u>	<u>348,410</u>		<u>0</u>		<u>762</u>	
	<u>114,435</u>						
Grand Totals:- Income	379,261	375,968	(3,293)			100.9%	
Expenditure	<u>264,826</u>	<u>348,410</u>	<u>70,043</u>	<u>0</u>		<u>762</u>	
Net Income over Expenditure	<u>114,435</u>	<u>27,558</u>	<u>(73,336)</u>				

Detailed Income & Expenditure by Budget Heading 03/10/2019

Month No: 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Property & Assets							
201 Bus Shelters							
2136 BS-Bus Shelters	135	500	365		365	27.0%	
Bus Shelters :- Indirect Expenditure	<u>135</u>	<u>500</u>	<u>365</u>	<u>0</u>	<u>365</u>	<u>27.0%</u>	<u>0</u>
Net Expenditure	(135)	(500)	(365)				
205 Miscellaneous Assets							
1439 Public Seats	0	250	250		250	0.0%	
1442 Litter Bins	135	500	365		365	27.0%	
2551 Offsite Car Parks	39	500	461		461	7.8%	
2553 Grit bins	0	500	500		500	0.0%	
6139 BU - War Memorial	0	1,000	1,000		1,000	0.0%	
7108 PR-Notice Boards	201	350	149		149	57.4%	
Miscellaneous Assets :- Indirect Expenditure	<u>375</u>	<u>3,100</u>	<u>2,725</u>	<u>0</u>	<u>2,725</u>	<u>12.1%</u>	<u>0</u>
Net Expenditure	(375)	(3,100)	(2,725)				
301 Community Centre							
3180 CC-Lettings	20,925	24,000	3,075			87.2%	
3181 CC-Equipment Hire	866	900	34			96.2%	
3182 CC-Rents	16,609	20,000	3,391			83.0%	
3185 MISC - incl books/copying)	531	600	69			88.5%	
3187 CC Drinks Machine Income	395	500	105			79.1%	
3189 Misc Property Refunds	1,688	0	(1,688)			0.0%	
3190 No longer in use	65	0	(65)			0.0%	
4180 Misc Income	0	3,000	3,000			0.0%	
Community Centre :- Income	<u>41,079</u>	<u>49,000</u>	<u>7,921</u>			<u>83.8%</u>	<u>0</u>
3111 CC-Rates & Services	11,014	18,000	6,986		6,986	61.2%	
3116 CC-Upkeep/Cleaning	6,258	10,000	3,742		3,742	62.6%	
3127 CC - Drinks Machine	725	900	175		175	80.6%	
3136 CC-Enhancement	4,916	2,500	(2,416)		(2,416)	196.7%	
Community Centre :- Indirect Expenditure	<u>22,913</u>	<u>31,400</u>	<u>8,487</u>	<u>0</u>	<u>8,487</u>	<u>73.0%</u>	<u>0</u>
Net Income over Expenditure	18,166	17,600	(566)				
TOTALS (excl Vot 9)							
Income	<u>41,079</u>	<u>49,000</u>				<u>83.8%</u>	
Expenditure	<u>23,423</u>	<u>35,000</u>				<u>66.9%</u>	
Net income over expense	<u>17,656</u>						

Detailed Income & Expenditure by Budget Heading 03/10/2019

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Amenities & Services</u>							
<u>101 Allotments</u>							
1180 Allotment Rents	1,183	1,300	117			91.0%	
Allotments :- Income	<u>1,183</u>	<u>1,300</u>	<u>117</u>			<u>91.0%</u>	<u>0</u>
1135 Allotments-Water & Upkeep	177	300	123		123	59.1%	
Allotments :- Indirect Expenditure	<u>177</u>	<u>300</u>	<u>123</u>	<u>0</u>	<u>123</u>	<u>59.1%</u>	<u>0</u>
Net Income over Expenditure	<u>1,006</u>	<u>1,000</u>	<u>(6)</u>				
<u>102 Village Greens</u>							
1280 VG-Hire Income	825	500	(325)			165.0%	
1281 VG- Utilities Income	12	150	138			8.2%	
Village Greens :- Income	<u>837</u>	<u>650</u>	<u>(187)</u>			<u>128.8%</u>	<u>0</u>
1236 Outdoor Maintenance	4,895	15,000	10,105		10,105	32.6%	
1237 Outdoor Planting	835	1,200	365		365	69.6%	
1239 VG-Utilities	113	100	(13)		(13)	112.6%	
Village Greens :- Indirect Expenditure	<u>5,843</u>	<u>16,300</u>	<u>10,457</u>	<u>0</u>	<u>10,457</u>	<u>35.8%</u>	<u>0</u>
Net Income over Expenditure	<u>(5,006)</u>	<u>(15,650)</u>	<u>(10,644)</u>				
<u>104 Amenities General</u>							
1400 Amenities grants/donations (ev charge)	63	0	(63)			0.0%	
4180 Misc Income	0	0	0				
Amenities General :- Income	<u>63</u>	<u>0</u>	<u>(63)</u>				<u>0</u>
1436 Skate & Play areas (not incl resurfacing)	364	2,000				18.2%	
1447 Dog Fouling	1,500	3,000	1,500		1,500	50.0%	
Amenities General :- Indirect Expenditure	<u>1,864</u>	<u>5,000</u>		<u>0</u>			<u>0</u>
Net Income over Expenditure	<u>(1,801)</u>	<u>(5,000)</u>	<u>6</u>				
<u>105 Outdoor Maintenance</u>							
1501 Outdoor Maintenance Equipment	1,373	3,000				45.8%	
Outdoor Maintenance :- Indirect Expenditure	<u>1,373</u>	<u>3,000</u>		<u>0</u>			
Net Expenditure	<u>1,373</u>	<u>(3,000)</u>					
<u>203 Street Lighting</u>							
2314 SL-Power	1,620	1,500	(120)		(120)	108.0%	

Detailed Income & Expenditure by Budget Heading 03/10/2019

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
2336 Streetlights	5,001	5,000	(1)		(1)	100.0%	
Street Lighting :- Indirect Expenditure	<u>6,621</u>	<u>6,500</u>	<u>(121)</u>	<u>0</u>	<u>(121)</u>	<u>101.9%</u>	<u>0</u>
Net Expenditure	<u>(6,621)</u>	<u>(6,500)</u>	<u>121</u>				
601 Cemetery							
6180 BU-Burial Fees	4,368	8,000	3,632			54.6%	
Cemetery :- Income	<u>4,368</u>	<u>8,000</u>	<u>3,632</u>			<u>54.6%</u>	<u>0</u>
6123 Cemetery Admin	193	300	107		107	64.3%	
6151 BU- Cemetery Rates	501	400	(101)		(101)	125.4%	
6152 BU-Memorial Repairs	0	100	100		100	0.0%	
Cemetery :- Indirect Expenditure	<u>694</u>	<u>800</u>	<u>106</u>	<u>0</u>	<u>106</u>	<u>86.8%</u>	<u>0</u>
Net Income over Expenditure	<u>3,674</u>	<u>7,200</u>	<u>3,526</u>				

Grand Totals:- Income	<u>6,451</u>	<u>9,950</u>	<u>3,499</u>			<u>64.87</u>	
Expenditure	<u>16,572</u>	<u>31,900</u>	<u>11,829</u>	<u>0</u>	<u>:</u>	<u>51.92</u>	
Net Income over Expenditure	<u>(10,121)</u>	<u>(21,950)</u>	<u>(11,829)</u>				

Detailed Income & Expenditure by Budget Heading 03/10/2019

Month No: 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Localism & Community Projects							
206 Community Transport							
2677 Car Hire Club Income	10,554	15,000	4,446			70.4%	
2678 Medical Car Scheme Income	157	300	143			52.3%	
2679 Cycle Hire Scheme Income	630	500	(130)			126.0%	
Community Transport :- Income	11,341	15,800	4,459			71.8%	0
2554 Wealdlink	665	900	236		236	73.8%	
2601 Voluntary Medical Car Service	59	100	41		41	59.0%	
2602 Car Hire Club	9,384	13,000	3,616		3,616	72.2%	
2605 Cycle Hire Scheme running cost	949	0	(949)		(949)	0.0%	
Community Transport :- Indirect Expenditure	11,057	14,000	2,943	0	2,943	79.0%	0
Net Income over Expenditure	285	1,800	1,515				
207 Market							
3184 CC-Market Income	5,473	7,000	1,527			78.2%	
Market :- Income	5,473	7,000	1,527			78.2%	0
3151 CC-Market expenditure	550	1,250	700		700	44.0%	
Market :- Indirect Expenditure	550	1,250	700	0	700	44.0%	0
Net Income over Expenditure	4,923	5,750	827				
209 Localism & Community Proj Misc							
2905 Repair Cafe & Wellbeing Servic	2,665	1,200	(1,465)			222.1%	
Localism & Community Proj Misc :- Income	2,665	1,200	(1,465)			222.1%	0
2700 Repair Cafe & Wellbeing	2,330	1,500	(830)		(830)	155.4%	
Localism & Community Proj Misc :- Indirect Expenditure	2,330	1,500	(830)	0	(830)	155.4%	0
Net Income over Expenditure	335	(300)	(635)				
304 Cafe							
3480 Gages - Sales	15,267	22,000	6,733			69.4%	
Cafe :- Income	15,267	22,000	6,733			69.4%	0
3436 Gages-Purchase of Equipment	1,313	1,000	(313)		(313)	131.3%	
3460 Gages -Purchases Food etc	8,104	12,000	3,896		3,896	67.5%	
Cafe :- Indirect Expenditure	9,417	13,000	3,583	0	3,583	72.4%	0
Net Income over Expenditure	5,850	9,000	3,150				

Detailed Income & Expenditure by Budget Heading 03/10/2019

Month No: 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
306 Thursday Club							
3680 TC-Subscriptions	352	150	(202)			234.4%	
Thursday Club :- Income	<u>352</u>	<u>150</u>	<u>(202)</u>			<u>234.4%</u>	<u>0</u>
3636 TC-Running Costs	586	1,000	414		414	58.6%	
Thursday Club :- Indirect Expenditure	<u>586</u>	<u>1,000</u>	<u>414</u>	<u>0</u>	<u>414</u>	<u>58.6%</u>	<u>0</u>
Net Income over Expenditure	<u>(234)</u>	<u>(850)</u>	<u>(616)</u>				
406 Youth Provision							
4676 YP-Grants & Other Income	2,130	0	(2,130)			0.0%	
Youth Provision :- Income	<u>2,130</u>	<u>0</u>	<u>(2,130)</u>				<u>0</u>
4603 YP - Dev costs & General Expen	2,619	1,500	(1,119)		(1,119)	174.6%	
Youth Provision :- Indirect Expenditure	<u>2,619</u>	<u>1,500</u>	<u>(1,119)</u>	<u>0</u>	<u>(1,119)</u>	<u>174.6%</u>	<u>0</u>
Net Income over Expenditure	<u>(489)</u>	<u>(1,500)</u>	<u>(1,011)</u>				
Localism & Community Projects :- Income	37,228	46,150	8,922			80.7%	
Expenditure	26,559	32,250	5,691	0	5,691	82.4%	
Movement to/(from) Gen Reserve	<u>10,669</u>						

Time: 10:09

Unity Trust

List of Payments made between 23/09/2019 and 07/01/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
23/09/2019	HUGH PAGE (SUSSEX) LTD	302914	67.41		DIESEL
23/09/2019	ICCM	302915	516.00		ICCM CONVENTION
23/09/2019	KENT COUNTY COUNCIL (KCS)	302916	142.86		VENUE VACUUM CLEANER
23/09/2019	KENT & SUSSEX VENDING	302917	63.43		DRINKS MACHINE SUPPLIES
23/09/2019	MR R LUDMAN	302918	32.45		JUBILEE GARDEN REIMBURSEMENT
23/09/2019	MID SUSSEX TIMBER CO LTD	302919	7.26		SUPPLIES
23/09/2019	STREETLIGHTS	302920	117.30		COLCHESTER VALE REPAIR
23/09/2019	SSE	302921	277.70		FORESTERS GREEN ELECTRIC
23/09/2019	SME IT SOLUTIONS LIMITED	302922	211.96		TELECOMMUNICATIONS
23/09/2019	TOYOTA FIN SERV	DD	259.01		CAR CLUB LEASE
24/09/2019	POCKIT CARD - DOD	TOP UP	250.00		TOP UP
24/09/2019	POCKIT CARD - GG	TOP UP	250.00		TOP UP
24/09/2019	POCKIT CARD - GAGES	TOP UP	1,000.00		TOP UP
24/09/2019	POCKIT CARD - YOUTH	TOP UP	250.00		TOP UP
26/09/2019	TOYOTA FIN SERV	DD	2.00		CAR CLUB LEASE
26/09/2019	SMITH	BP	41.00		ALLT UNPAID CHQ
26/09/2019	UNITY TRUST	DD	6.00		UNPAID CHQ FEE
27/09/2019	ES PENSION FUND	302923	3,375.82		SUPERANN - SEPT
30/09/2019	BALCOMBE PEST CONTROL LTD	302924	90.00		PEST CONTROL
30/09/2019	CASTLE WATER	302925	28.85		CEMETERY WATER
30/09/2019	ASHBURTON CO-OPERATIVE	302926	5,000.00		CAR CLUB INSURANCE
30/09/2019	PKF LITTLEJOHN LLP	302927	1,920.00		EXTERNAL AUDIT
30/09/2019	PJ AUTOS	302928	106.08		VAN MIRROR REPAIR
30/09/2019	SARA SMART	302929	16.58		STATIONERY FOR FESTIVAL
30/09/2019	SLM TOYOTA (UCKFIELD)	302930	320.00		SERVICE - GF67 WUV
30/09/2019	SURREY HILLS SOLICITORS LLP	302931	1,275.00		HH LEASE FEES
30/09/2019	TAVERN EQUIPMENT LTD	302932	300.00		OVEN REPAIR
30/09/2019	BACS B/L Pymnt Page 1484	BACS Pymnt	6,332.50		BACS B/L Pymnt Page 1484
30/09/2019	ALLSTAR BUSINESS SOLUTIONS	DDR Pymnt1	241.58		CAR CLUB FUEL
30/09/2019	BT PAYMENT SERVICES LTD	DDR Pymnt2	16.45		TELECOMMUNICATIONS
30/09/2019	BIFFA WASTE SERVICES LTD	DDR Pymnt3	1,097.93		WASTE SERVICES
30/09/2019	CORONA ENERGY RETAIL 4 LTD	DDR Pymnt4	146.46		CC GAS
30/09/2019	DIRECT-TEC UK LTD	DDR Pymnt5	412.56		PRINTER SUPPLIES
30/09/2019	EDF ENERGY CUSTOMERS PLC	DDR Pymnt6	213.23		STREETLIGHT POWER
30/09/2019	TELECOMS WORLD PLC	DDR Pymnt7	53.99		0800 NUMBER
30/09/2019	UNITY TRUST	BP	67.20		SERVICE CHARGE
30/09/2019	ADJ	BP	-235.00		GAGES DOUBLE ENTRY
30/09/2019	GAGES	BP	470.00		ADJ
01/10/2019	NORTH WEALDEN COMMUNITY	302943	221.50		705/NORTH WEALDEN COMMUNITY TR
01/10/2019	N-TRUSTED LTD	302944	162.00		NT 1015/N-TRUSTED LTD
01/10/2019	NICOLAS POPLE ARCHITECTS	302945	1,802.76		3068/NICOLAS POPLE ARCHITECTS
01/10/2019	SX RURAL COM COUN	SO	50.00		SUBS
01/10/2019	INTOUCH CRM	1	55.19		WEBSITE
02/10/2019	BARCLAYCARD	DD	7.00		CARD
02/10/2019	LEASEPLAN UK	DD	18.00		VAN LEASE
03/10/2019	CASTLE WATER	302933	61.78		ALLOTMENT WATER
03/10/2019	Essential Ltd	302934	41.29		CLEANING SUPPLIES

Time: 10:09

Unity Trust

List of Payments made between 23/09/2019 and 07/01/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/10/2019	GLASDON UK LTD	302935	2,393.71		LITTER BINS
03/10/2019	J JOSEPHSON	302936	200.00		CHAIRMANS ALLOWANCE - EXPENSES
03/10/2019	KENT COUNTY COUNCIL (KCS)	302937	50.58		STATIONERY
03/10/2019	MID SUSSEX TIMBER CO LTD	302938	78.29		SUPPLIES
03/10/2019	SME IT SOLUTIONS LIMITED	302939	312.24		TELECOMMUNICATIONS
03/10/2019	MRS S YOUNG	302940	115.20		ICCM CONF TRAVEL
04/10/2019	LEASEPLAN	DD	263.15		VAN LEASE
08/10/2019	Current Bank Account	SALARIES	20,000.00		SALARIES
09/10/2019	ANNA STONE	302941	6.00		REFUND OF INS
09/10/2019	DOMINIC YOUNG	302942	30.00		WELDING OF CHAIRS
08/10/2019	Current Bank Account	SALARIES	30,000.00		SALARIES
09/10/2019	O2	DD	15.74		COMMUNITY WARDEN PHONE
14/10/2019	MULBERRY & CO	302946	126.00		5433/MULBERRY & CO
14/10/2019	ORCHARD NURSERIES	302947	314.96		1161/ORCHARD NURSERIES
14/10/2019	SSE	302948	285.26		0069/SSE
17/10/2019	TOYOTA FIN SERV	DD	254.89		CAR CLUB LEASE
18/10/2019	POCKIT CARD - DOD	TOP UP	200.00		TOP UP
18/10/2019	POCKIT CARD - CC	TOP UP	400.00		TOP UP
18/10/2019	POCKIT CARD - GAGES	TOP UP	500.00		TOP UP
18/10/2019	POCKIT CARD - YOUTH	TOP UP	200.00		TOP UP
18/10/2019	BARCLAYCARD	DD	26.40		TERMINAL RENT
21/10/2019	CORONA ENERGY RETAIL 4 LTD 5		114.26		14434191/CORONA ENERGY RETAIL
22/10/2019	EDF ENERGY CUSTOMERS PLC 6		211.53		STREETLIGHT POWER
23/10/2019	D J ISTED	302949	45.00		326/D J ISTED
23/10/2019	GREENWORKS SOLUTIONS LTD	302950	143.54		70500/GREENWORKS SOLUTIONS LTD
23/10/2019	KENT & SUSSEX VENDING	302951	62.93		402773/KENT & SUSSEX VENDING
23/10/2019	SME IT SOLUTIONS LIMITED	302952	515.80		8168/SME IT SOLUTIONS LIMITED
23/10/2019	SARA SMART	302953	50.57		1710/SARA SMART
23/10/2019	S. TAYLOR	302954	69.00		0910/S. TAYLOR
24/10/2019	SHIVANI DE SWARDT	BACS	150.00		CARETAKING SERVICES
24/10/2019	TELECOMS WORLD PLC	7	54.04		1450449/TELECOMS WORLD PLC
24/10/2019	SIEMENS FIN SERV	DD	116.22		DRINKS MACHINE LEASE
24/10/2019	SIEMENS FIN SERV	DD	47.08		CHARGE
24/10/2019	TOYOTA FIN SERV	DD	264.01		CAR CLUB LEASE
29/10/2019	BT PAYMENT SERVICES LTD	8	16.45		M080RC/BT PAYMENT SERVICES LTD
30/10/2019	ES PENSION FUND	302955	3,294.67		SUPERANN - OCT
30/10/2019	COCO'S CATERING TO YOU	302956	250.00		2510/COCO'S CATERING TO YOU
30/10/2019	KENT COUNTY COUNCIL (KCS)	302957	137.12		I3498240/KENT COUNTY COUNCIL (
30/10/2019	MR R LUDMAN	302958	16.47		2910/MR R LUDMAN
30/10/2019	MRS G PRITCHITT	302959	35.10		3010/MRS G PRITCHITT
30/10/2019	STREETLIGHTS	302960	2,626.96		10796/STREETLIGHTS
30/10/2019	SUSSEX LIVING	302961	28.80		SLW0003004/SUSSEX LIVING
31/10/2019	ALLSTAR BUSINESS SOLUTIONS 2		238.31		E2011826344/ALLSTAR BUSINESS S
31/10/2019	BARCLAYCARD	3	38.30		014278250919/BARCLAYCARD
31/10/2019	UKCRB'S LTD	4	12.00		C839651/UKCRB'S LTD
31/10/2019	UNITY TRUST	BP	71.30		HANDLING CHARGE
31/10/2019	ADJ	BACS	9.00		ADJ

Continued on Page 3

Time: 10:09

Unity Trust

List of Payments made between 23/09/2019 and 07/01/2020

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
04/11/2019	POCKIT CARD - DOD	TOP UP	200.00		TOP UP
01/11/2019	INTOUCH CRM	1	55.19		28304/INTOUCH CRM
04/11/2019	BIFFA WASTE SERVICES LTD	2	534.89		596C29806/BIFFA WASTE SERVICES
04/11/2019	LEASEPLAN	DD	263.15		VAN LEASE
05/11/2019	BACS P/L Pymnt Page 1494	BACS Pymnt	1,743.09		BACS P/L Pymnt Page 1494
05/11/2019	MID SUSSEX TIMBER CO LTD	302962	44.87		1036601/MID SUSSEX TIMBER CO L
05/11/2019	SUSSEX & SURREY ASSOC OF	302963	984.00		CLERKS TECH DAY
05/11/2019	SAMCO GROUP LTD	302964	1,152.00		RUBBISH DISPOSAL
05/11/2019	WEALDEN DISTRICT ASSOC OF	302965	30.00		SUBS
05/11/2019	MAREK ZYTYNSKI	302966	80.00		WINDOW CLEANING
07/11/2019	O2	DD	17.82		COMMUNITY WARDEN MOBILE
11/11/2019	TAVERN EQUIPMENT LTD	302967	556.32		DISHWASHER AND OVEN REPAIR
11/11/2019	BARCLAYCARD	3	38.00		CHARGES
13/11/2019	ALLSTAR BUSINESS SOLUTIONS	4	171.65		FUEL
13/11/2019	BARCLAYCARD	DD	30.00		CHARGES
14/11/2019	SSE	302969	370.06		CC ELECTRIC
14/11/2019	SME IT SOLUTIONS LIMITED	302970	228.49		TELECOMMUNICATIONS
14/11/2019	SARA SMART	302971	157.25		XMAS PRESENTS - REPAIR CAFE
15/11/2019	K AHMED	302968	40.00		THURS CLUB
15/11/2019	POCKIT CARD - CC	TOP UP	200.00		TOP UP
15/11/2019	POCKIT CARD - GAGES	TOP UP	1,000.00		TOP UP
15/11/2019	POCKIT CARD - YOUTH	TOP UP	200.00		TOP UP
15/11/2019	BARCLAYCARD	DD	15.00		CHARGES
18/11/2019	TOYOTA FIN SERV	DD	254.89		CAR CLUB LEASE
19/11/2019	RBL POPPY APPEAL	302972	17.00		WREATH
19/11/2019	BARCLAYCARD	DD	26.40		TERMINAL RENT
21/11/2019	MULBERRY & CO	302974	161.28		INTERNAL AUDIT
21/11/2019	M MESHER	302975	33.90		REIMBURSEMENT
21/11/2019	STREETLIGHTS	302976	140.10		STREETLIGHT REPAIR - FRESHFIEL
21/11/2019	SME IT SOLUTIONS LIMITED	302977	312.24		TELECOMMUNICATIONS
22/11/2019	TELECOMS WORLD PLC	5	54.02		0800 NUMBER
22/11/2019	EDF ENERGY CUSTOMERS PLC	6	213.23		STREETLIGHT POWER
25/11/2019	CORONA ENERGY RETAIL 4 LTD	7	781.58		CC GAS
25/11/2019	TOYOTA FIN SERV	DD	259.01		CAR CLUB LEASE
26/11/2019	BRITISH TELECOMMUNICATIONS	302979	24.60		INTERNET SERVICES
26/11/2019	NORTH WEALDEN COMMUNITY	302980	122.00		THURS CLUB TRANSPORT
26/11/2019	N-TRUSTED LTD	302981	648.00		PLAY PARK CLEANING
26/11/2019	RTC SAFETY SURFACES LTD	302982	11,970.00		PLAY PARK SURFACING
26/11/2019	SUSSEX LIVING	302983	28.80		MARKET ADVERT
27/11/2019	ES PENSION FUND	302973	3,263.16		SUPERANN - NOV
27/11/2019	NEEL RAVAT	302978	173.90		DJ WORKSHOP
02/12/2019	STACKHOUSE POLAND	BP	887.54		VAN INSURANCE
02/12/2019	INTOUCH CRM	1	55.19		WEBSITE
02/12/2019	BIFFA WASTE SERVICES LTD	2	659.04		WASTE SERVICES
02/12/2019	BT PAYMENT SERVICES LTD	3	16.45		TELECOMMUNICATIONS
02/12/2019	BNP PARIBAS	DD	667.75		PRINTER
03/12/2019	BALCOMBE PEST CONTROL LTD	302984	90.00		PEST CONTROL

Continued on Page 4

Time: 10:09

Unity Trust

List of Payments made between 23/09/2019 and 07/01/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/12/2019	FLAGMAKERS	302985	265.10		FRPC FLAG
03/12/2019	KENT COUNTY COUNCIL (KCS)	302986	37.50		STATIONERY
03/12/2019	PARISH NEWS	302987	32.50		ADVERT
03/12/2019	SARA SMART	302988	345.01		REIMBURSEMENT
03/12/2019	BACS P/L Pymnt Page 1503	BACS Pymnt	1,336.00		BACS P/L Pymnt Page 1503
04/12/2019	LEASEPLAN	DD	263.15		VAN LEASE
09/12/2019	Essential Ltd	302989	184.61		CARETAKER SUPPLIES
09/12/2019	HUGH PAGE (SUSSEX) LTD	302990	318.67		RED DIESEL
09/12/2019	KENT COUNTY COUNCIL (KCS)	302991	16.62		STATIONERY/CARETAKING SUPPLIES
09/12/2019	SUSSEX & SURREY ASSOC OF	302992	72.00		ESALC CONFERENCE
09/12/2019	MRS S YOUNG	302993	22.46		DRINKING WATER BOTTLE STATION
09/12/2019	POCKIT CARD GAGES	TOP UP	1,000.00		TOP UP
09/12/2019	POCKIT CARD YOUTH	TOP UP	500.00		TOP UP
09/12/2019	Current Bank Account	SALARIES	30,000.00		SALARIES
11/12/2019	FOREST PLAYERS	302994	15.00		ADVERT
11/12/2019	DAVID O DRISCOLL	302995	29.87		EXPENSES
11/12/2019	SSE	302996	22.07		LOWER ROAD PREMISES ELECTRIC
11/12/2019	PATRICK SHAW	302997	184.00		INDUCTIONS, CLEANING & MAINTEN
13/12/2019	TOYOTA FIN SERV	DD	254.89		CAR CLUB LEASE
16/12/2019	CORONA ENERGY	DD	1,216.11		CC ELECTRIC
17/12/2019	BALCOMBE PEST CONTROL LTD	302998	90.00		PEST CONTROL
17/12/2019	MR J BOISVERT	302999	30.07		FUEL REIMBURSEMENT
17/12/2019	SSE	303000	486.08		FORESTERS GREEN ELECTRIC
17/12/2019	SME IT SOLUTIONS LIMITED	303001	245.77		TELECOMMUNICATIONS
17/12/2019	SECOM PLC	303002	150.79		ALARM MAINTENANCE
17/12/2019	BARCLAYCARD	DD	26.40		TERINAL RENT
19/12/2019	THE WATER DELIVERY CO	BP	738.00		WATER BOTTLE FILLER STATION
19/12/2019	GARETH YOUNG	BP	50.00		PLUMBING WORKS
19/12/2019	SANDRA AYLEN	BP	51.50		THURS CLUB SUPPLIES
23/12/2019	TOYOTA FIN SERV	DD	259.01		CAR CLUB LEASE
27/12/2019	EAST SUSSEX PENSION FUND	303003	3,342.33		SUPERANN DEC
30/12/2019	BT PAYMENT SERVICES LTD	11	16.45		TELECOMMUNICATIONS
30/12/2019	STAFF	BP	64.50		DEC ALLOWANCES
30/12/2019	STAFF	BP	19,120.22		DEC SALARIES
31/12/2019	BIFFA WASTE SERVICES LTD	12	506.74		WASTE SERVICES
31/12/2019	UNITY TRUST	DR	70.40		CHARGE
31/12/2019	UNITY TRUST	DR	67.20		CHARGE
06/01/2020	BACS P/L Pymnt Page 1510	BACS Pymnt	900.00		BACS P/L Pymnt Page 1510

Total Payments

192,056.59

95,270.52

Time: 10:08

Current Bank Account

List of Payments made between 23/09/2019 and 07/01/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
26/09/2019	STAFF	BP	5,731.09		SEPT SALARIES
27/09/2019	CASH - S KEMP	103908	399.15		SALARY
27/09/2019	STAFF	BP	5,206.30		SEPT SALARIES
30/09/2019	WDC	BP	10.00		KEMP - INV
30/09/2019	STAFF	BP	3,944.56		SEPT - SALARIES
30/09/2019	STAFF	BP	1,306.61		SEPT SALARIES
30/09/2019	WDC	BP	341.12		KEMP RENT
30/09/2019	WDC	BP	121.00		KEMP - COUNCIL TAX
03/10/2019	J MESHER	BP	49.50		SALARY - DWP
09/10/2019	STAFF	BP	142.05		SALARIES
10/10/2019	AO SHIPLEY	BP	3,399.71		TAX & NI - SEPT
11/10/2019	HSBC	DR	20.00		CHARGES
21/10/2019	HSBC	DR	13.31		CHARGES
28/10/2019	STAFF	BP	5,680.24		OCT SALARIES
29/10/2019	STAFF	BP	4,959.68		OCT SALARIES
29/10/2019	STAFF	BP	120.00		OCT SALS
30/10/2019	CASH - S KEMP	103909	402.76		SALARY
30/10/2019	STAFF	BP	5,731.29		OCT SALS
30/10/2019	WDC	BP	341.12		KEMP - RENT
30/10/2019	WDC	BP	121.00		KEMP - CL TAX
11/11/2019	AO SHIPLEY	BP	3,579.72		TAX & NI - OCT
13/11/2019	HSBC	DR	20.00		CHARGE
21/11/2019	HSBC	DR	20.62		CHARGES
27/11/2019	CASH - S KEMP	103910	351.44		SALARY
27/11/2019	STAFF	BP	5,878.04		NOV SALARIES
28/11/2019	STAFF	BP	5,915.69		NOV SALARIES
28/11/2019	WDC	BP	121.00		S KEMP - CL TAX
29/11/2019	STAFF	BP	5,860.09		NOV SALARIES
29/11/2019	STAFF	BP	40.00		NOV SALARIES
29/11/2019	WDC	BP	341.12		KEMP - RENT
10/12/2019	AO SHIPLEY	BP	3,572.96		TAX & NI - NOV
12/12/2019	HSBC	DR	20.00		CHARGE
21/12/2019	HSBC	DR	16.40		CHARGES
23/12/2019	CASH - S KEMP	103911	366.15		DEC SALARY

Total Payments	64,143.72
-----------------------	------------------

Time: 10:11

POCKIT CARD - DOD

List of Payments made between 19/08/2019 and 07/01/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
19/08/2019	WDC	BP	117.00		MEDWAY PARK PLANNING FEE
09/09/2019	ALDRIDGE & TRILLWOOD	BP	95.15		DECORATING MATERIALS
11/09/2019	INTELLIGENT E LEARNING	BP	78.66		TRAINING - N PETERSON
13/09/2019	BT	BP	24.60		TELECOMMUNICATIONS
25/09/2019	CO-OP	CASH	60.00		CASH FOR VAN MOT
30/09/2019	POCKIT	BP	0.99		MONTHLY FEE
30/09/2019	POCKIT	BP	0.98		FEE
10/10/2019	AMAZON	BP	25.29		STATIONERY
16/10/2019	MAJESTIC WINE	BP	103.87		WINE
25/10/2019	RED17	BP	240.96		NOTICEBOARD
25/10/2019	KLARNA CONTRADO	BP	29.49		REPAIR CAFE LABELS
20/12/2019	CASH	DR	150.00		TO PAY PLASTERER
30/12/2019	POCKIT	DR	0.99		MONTHLY FEE
31/12/2019	POCKIT	DR	23.36		ADJ

Total Payments 951.34

834.34

Time: 10:11

POCKIT CARD - CC

List of Payments made between 19/08/2019 and 07/01/2020

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
19/08/2019	PREMIER PARKING	BP	60.65		CHARGE
19/08/2019	ALDRIDGE & TRILLWOOD	BP	180.00		DECORATING SUPPLIES
05/09/2019	WDC	BP	21.00		MARKET TENS
14/09/2019	SHLOTT	BP	10.00		CAR CLUB BOOKINGS
17/09/2019	TESCO	BP	148.80		FOOD
24/09/2019	TESCO	BP	134.04		FOOD
30/09/2019	POCKIT	BP	3.98		FEES
01/10/2019	ALDRIDGE & TRILLWOOD	BP	28.73		MATERIALS
01/10/2019	ALDRIDGE & TRILLWOOD	BP	28.73		DECORATING SUPPLIES
03/10/2019	WDC	BP	50.00		ADDRESS REGISTER
04/10/2019	AMAZON	BP	153.05		SUPPLIES
04/10/2019	WDC	BP	21.00		MARKET TENS
07/10/2019	THE GIFT EXPERIENCE	BP	58.94		CHAIRMANS AWARD
09/10/2019	CATERING24	BP	47.41		CONTAINERS
16/10/2019	SHLOTT	BP	10.00		CAR CLUB
21/10/2019	DT ELECTRICAL SUPPLIES	BP	161.61		SUPPLIES
29/10/2019	DT ELECTRICAL	BP	-157.29		REFUND
30/10/2019	CATERING24	BP	59.53		CONTAINERS
31/10/2019	FEE	BP	0.99		FEE
06/11/2019	CLOTHES2ORDER	BP	117.56		POLO SHIRTS - REPAIR CAFE
12/11/2019	WDC	BP	21.00		MARKET TENS
15/11/2019	AMAZON	BP	44.97		BUSINESS FORUM GIFTS
16/11/2019	SHLOTT	BP	10.00		CAR CLUB
19/11/2019	ALDRIDGE & TRILLWOOD	BP	84.97		PAINT
22/11/2019	AMAZON	BP	10.50		LANYARD CLIPS
11/12/2019	AMAZON	DR	14.60		INK CARTRIDGES
13/12/2019	DOOHICKEY HUT	DR	56.91		HANDY BARS
16/12/2019	SG=HLOTT	DR	10.00		CAR CLUB
17/12/2019	ALDRIDGE & TRILLWOOD	DR	12.74		PAINT
31/12/2019	POCKIT	DR	0.99		MONTHLY FEE

Total Payments 1,415.31

1164.76

Time: 10:11

POCKIT CARD - GAGES

List of Payments made between 28/08/2019 and 07/01/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
28/08/2019	TESCO	BP	4.00		ADJ
03/09/2019	TESCO	BP	214.83		FOOD
04/09/2019	TESCO	BP	3.99		DELIVERY SAVER
04/09/2019	SAINSBURYS	BP	18.05		FOOD
08/09/2019	POCKIT	BP	0.99		MONTHLY FEE
10/09/2019	TESCO	BP	180.05		FOOD
12/09/2019	SAINSBURYS	BP	6.30		FOOD
24/09/2019	CO-OP	BP	1.10		FOOD
24/09/2019	ALAN MARTIN MEATS	BP	125.55		MEAT
01/10/2019	TESCO	BP	110.83		FOOD
02/10/2019	SAINSBURYS	BP	10.06		FOOD
04/10/2019	TESCO	BP	3.99		DELIVERY SAVER
08/10/2019	POCKIT	BP	0.99		MONTHLY FEE
08/10/2019	TESCO	BP	129.39		FOOD
14/10/2019	MORRISONS	BP	21.19		FOOD
15/10/2019	TESCO	BP	109.64		FOOD
17/10/2019	WAITROSE	BP	16.16		FOOD
18/10/2019	CO-OP	BP	5.95		FOOD
19/10/2019	ALAN MARTIN	BP	139.02		MEAT
22/10/2019	TESCO	BP	132.89		FOOD
22/10/2019	SAINSBURYS	BP	15.11		FOOD
25/10/2019	ALAN MARTIN	BP	61.63		MEAT
29/10/2019	TESCO	BP	130.49		FOOD
31/10/2019	ADJ	BP	117.60		ADJ
02/11/2019	ALLAN MARTIN	BP	68.70		MEAT
04/11/2019	TESCO	BP	3.99		SUBSCRIPTION
04/11/2019	CO-OP	BP	10.60		FOOD
05/11/2019	TESCO	BP	123.49		FOOD
08/11/2019	POCKIT	BP	0.99		MONTHLY FEE
12/11/2019	TESCO	BP	162.76		FOOD
13/11/2019	TESCO	BP	10.60		FOOD
14/11/2019	ROBERT DYAS	BP	22.02		EQUIPMENT
19/11/2019	TESCO	BP	140.33		FOOD
22/11/2019	ALAN MARTIN	BP	138.33		MEAT
26/11/2019	TESCO	BP	175.68		FOOD
26/11/2019	MORRISONS	BP	7.50		FOOD
30/11/2019	ALLAN MARTIN	BP	44.00		MEAT
03/12/2019	TESCO	DR	131.54		FOOD
04/12/2019	TESCO	DR	3.99		SUBSCRIPTION
04/12/2019	TESCO	DR	4.60		FOOD
05/12/2019	ALLAN MARTIN	DR	67.85		MEAT
08/12/2019	POCKIT	DR	0.99		MONTHLY FEE
10/12/2019	TESCO	DR	121.51		FOOD
10/12/2019	TESCO	DR	12.14		FOOD
10/12/2019	ALLAN MARTIN	DR	63.40		MEAT
17/12/2019	TESCO	DR	195.29		FOOD
17/12/2019	SAINSBURYS	DR	4.00		FOOD

Continued on Page 2

POCKIT CARD - GAGES

List of Payments made between 28/08/2019 and 07/01/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
19/12/2019	SAINSBURYS	DR	42.75		FOOD
19/12/2019	ROBERT DYAS	DR	21.00		EQUIPMENT
20/12/2019	CO-OP	DR	4.30		FOOD
31/12/2019	POCKIT	DR	3.99		ADJ

Total Payments 3,146.14

3142.14

Time: 10:12

POCKIT CARD - YOUTH

List of Payments made between 27/08/2019 and 07/01/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
27/08/2019	ALDI	BP	23.05		FOOD
27/08/2019	ICELAND	BP	13.50		FOOD
03/09/2019	CO-OP	BP	6.80		FOOD
04/09/2019	POUNDLAND	BP	19.00		FOOD
04/09/2019	ICELAND	BP	43.19		FOOD
05/09/2019	SAINSBURYS	BP	19.20		FOOD
09/09/2019	SAINSBURYS	BP	35.50		FOOD
11/09/2019	ICELAND	BP	28.61		FOOD
13/09/2019	ICELAND	BP	13.20		FOOD
13/09/2019	SAINSBURYS	BP	7.05		FOOD
14/09/2019	CO-OP	BP	2.25		FOOD
18/09/2019	POCKIT	BP	0.99		MONTHLY FEE
18/09/2019	WICKES	BP	31.00		VARNISH
18/09/2019	SAINSBURYS	BP	71.85		FOOD
23/09/2019	POUNDLAND	BP	18.00		FOOD
23/09/2019	ICELAND	BP	35.69		FOOD
24/09/2019	CO-OP	BP	3.50		FOOD
30/09/2019	CO-OP	BP	3.45		FOOD
30/09/2019	POCKIT	BP	21.95		ADJ
01/10/2019	SAINSBURYS	BP	28.29		FOOD
01/10/2019	CO-OP	BP	6.15		FOOD
07/10/2019	ICELAND	BP	37.29		FOOD
07/10/2019	SAINSBURYS	BP	24.00		FOOD
09/10/2019	SPORTSDIRECT	BP	9.04		GAMES
10/10/2019	POUNDLAND	BP	27.00		FOOD
10/10/2019	SAINSBURYS	BP	21.95		FOOD
11/10/2019	CO-OP	BP	5.85		FOOD
14/10/2019	SAINSBURYS	BP	25.90		FOOD
18/10/2019	POCKIT	BP	0.99		FEE
20/10/2019	SAINSBURYS	BP	59.90		FOOD
21/10/2019	AMAZON	BP	32.21		SUPPLIES
22/10/2019	CO-OP	BP	7.50		FOOD
25/10/2019	TESCO	BP	4.00		FOOD
26/10/2019	CO-OP	BP	11.55		FOOD
04/11/2019	CO-OP	BP	10.10		FOOD
05/11/2019	CO-OP	BP	4.45		FOOD
07/11/2019	ASDA	BP	26.40		FOOD
11/11/2019	POUNDLAND	BP	23.00		FOOD
11/11/2019	ICELAND	BP	25.95		FOOD
14/11/2019	CO-OP	BP	1.50		FOOD
18/11/2019	POCKIT	BP	0.99		MONTHLY FEE
18/11/2019	ICELAND	BP	33.59		FOOD
18/11/2019	SAINSBURYS	BP	19.05		FOOD
20/11/2019	ALDI	BP	38.20		FOOD
25/11/2019	CO-OP	BP	10.30		FOOD
27/11/2019	SAINSBURYS	BP	54.55		FOOD
29/11/2019	SMITHS	BP	2.99		DECS

Continued on Page 2

Time: 10:12

POCKIT CARD - YOUTH

List of Payments made between 27/08/2019 and 07/01/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
29/11/2019	POUNDLAND	BP	21.25		FOOD
29/11/2019	ICELAND	BP	7.98		FOOD
30/11/2019	POCKIT	BP	92.50		ADJ
05/12/2019	COOP	DR	7.85		FOOD
05/12/2019	CO-OP	DR	7.30		FOOD
06/12/2019	ICELAND	DR	52.36		FOOD
10/12/2019	SAINSBURYS	DR	28.30		SAINSBURYS
16/12/2019	CO-OP	DR	27.10		FOOD
18/12/2019	POCKIT	DR	0.99		MONTHLY FEE

Total Payments 4,196.10

1159.55

Forest Row Parish Council

Bank - Cash and Investment Reconciliation as at 31 December 2019

Confirmed Bank & Investment Balances

Bank Statement Balances

31/12/2019	Forest Row P/C Money Manager	51,085.79
31/12/2019	Forest Row P/c Current A/c	50.00
31/12/2019	Cafe Cash A/c	100.00
31/12/2019	Thursday Club Cash A/c	0.00
31/12/2019	Unity Trust	104,827.56
31/12/2019	CCLA	175,000.00
31/12/2019	POCKIT CARD - DOD	353.47
31/12/2019	POCKIT CARD - CC	343.95
31/12/2019	POCKIT CARD - GAGES	857.58
31/12/2019	WELLBEING SERVICES	0.00
31/12/2019	POCKIT CARD - YOUTH	717.00

333,335.35

Other Cash & Bank Balances

17,539.87

350,875.22

Unpresented Payments

450.19

350,425.03

Receipts not on Bank Statement

0.00

Closing Balance

350,425.03

All Cash & Bank Accounts

1	Current Bank Account	51,135.79
2	Cafe Cash Account	100.00
3	Thursday Club Cash Account	0.00
4	Unity Trust	104,377.37
5	CCLA	175,000.00
6	POCKIT CARD - DOD	353.47
7	POCKIT CARD - CC	343.95
8	POCKIT CARD - GAGES	857.58
9	Wellbeing Services	0.00
10	POCKIT CARD - YOUTH	717.00
11	YOUTH PROVISION CASH ACC	0.00
	Other Cash & Bank Balances	17,539.87
	Total Cash & Bank Balances	350,425.03



**FOREST ROW PARISH COUNCIL
FINANCIAL REGULATIONS**

INDEX

1.	GENERAL.....	2
2.	ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL).....	4
3.	ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING	5
4.	BUDGETARY CONTROL AND AUTHORITY TO SPEND.....	6
5.	BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS.....	7
6.	INSTRUCTIONS FOR THE MAKING OF PAYMENTS.....	8
7.	PAYMENT OF SALARIES	10
8.	LOANS AND INVESTMENTS	11
9.	INCOME	12
10.	ORDERS FOR WORK, GOODS AND SERVICES.....	12
11.	CONTRACTS	13
12.	PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS ..	14
13.	STORES AND EQUIPMENT	14
14.	ASSETS, PROPERTIES AND ESTATES.....	15
15.	INSURANCE.....	15
16.	RISK MANAGEMENT	16
17.	SUSPENSION AND REVISION OF FINANCIAL REGULATIONS.....	16

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. A breach of these Regulations by an employee is gross misconduct.
- 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 Regulations¹.
- 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;

¹ In England - Accounts and Audit (England) Regulations 2015 No. 234
In Wales - Accounts and Audit (Wales) Regulations 2005/368

- borrowing;
 - writing off bad debts;
 - declaring eligibility for the General Power of Competence; and
 - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full council only.

1.14. In addition, the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £5,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant Committee in accordance with its terms of reference.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or ‘the regulations’ shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term ‘proper practice’ or ‘proper practices’ shall refer to guidance issued in *Governance and Accountability for Local Councils – a Practitioners’ Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC) or *Governance and Accountability for Local Councils in Wales - A Practitioners’ Guide*, available from the websites of One Voice Wales (OVW) and SLCC as appropriate.

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 of the Finance & Policy other than the Chairman of that Committee 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 as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance & Policy 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, except for salaries;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the council except for those previously agreed;
 - 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 forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following

financial year to the council not later than the end of December each year including any proposals for revising the forecast.

- 3.2. The RFO must each year, by no later than December, 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 relevant committee and the Council.
- 3.3. The council shall consider annual budget proposals in relation to the council's 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:
 - a duly delegated committee of the council for items within its budget; or
 - the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £2,500.

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

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

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually 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, after consultation with any two of the following, the Chairman of the Council, the Vice-Chairman of the Council, the Chairman of the relevant committee, the Vice-Chairman of the relevant Committee, 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, subject to a limit of £2,500. If there is no budgetary provision for the expenditure, the Chairman or Vice-Chairman of the Finance & Policy should also be consulted. The Clerk shall report such action to the chairman of the relevant Committee/Council as soon as possible and to the Committee/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 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. [The council shall seek credit references in respect of members or employees who act as signatories].
- 5.2. A schedule of the payment of money shall be prepared by the RFO and presented to the Finance & Policy Committee for approval.
- 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.
- 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 of the Finance & Policy 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 the Finance & Policy 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 Finance & Policy Committee
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which Council 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 Finance & Policy Committee.
- 5.7. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any Policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.8. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.9. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

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 the Finance & Policy Committee.
- 6.4. Cheques or orders for payment drawn on the bank account shall be signed by two authorised members of council, and countersigned by the Clerk (and in the Clerk's absence, the Assistant Clerk). If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction 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. A list of payments made shall be approved at the next meeting of the Finance & Policy Committee.
- 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 kept in a sealed box in the safe. . 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
- 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 the Clerk and any such changes reported to the next meeting of the Finance & Policy Committee. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Finance & Policy Committee. Transactions and purchases made will be reported to the relevant committee and authority for topping-up shall rest with two members of the Finance & Policy Committee upon receipt of an explanation for such a requirement.
- 6.19. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and Assistant 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 unless prior approval is sought from the Clerk or Assistant Clerk with justification as to the need for this course of action.

The Assistant Clerk may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the Assistant Clerk with a claim for reimbursement.

- a) The Assistant Clerk shall maintain a petty cash float of £50 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 Finance & Policy Committee 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 Finance & Policy 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. All time sheets shall be certified as to accuracy by or on behalf of the Clerk
- 7.7. All salary payments shall be approved by the Clerk and one other Member of the Finance Committee before payment is made.
- 7.8. An effective system of personal performance management should be maintained for the senior officers.
- 7.9. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.10. Before employing interim staff the council must consider a full business case.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for Borrowing Approval, and subsequent arrangements for the Loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the Finance & Policy Committee. In each case a report in writing shall be provided to Finance & Policy Committee in respect of value for money for the proposed transaction.
- 8.3. 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.
- 8.4. 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.
- 8.5. All investments of money under the control of the council shall be in the name of the council.

- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 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. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.4. 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.
- 9.5. The origin of each receipt shall be entered on the paying-in slip.
- 9.6. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.7. 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.
- 9.8. 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.

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 (l) 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 as necessary

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where it is intended to enter into a contract exceeding £40,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall invite tenders from at least three firms.
- c. 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.
- d. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- e. 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.

- f. If less than three tenders are received for contracts above £40,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Order 19d, and shall refer to the terms of the Bribery Act 2010. [
- h. When it is to enter into a contract of less than £40,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5,000 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, 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.
- k. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations 2015 and the Utilities Contracts Regulations 2016 including thresholds shall be followed.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 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 the limits set out under Council Policy No. 2 – Clarification of Authority to Spend.
- 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 Reg. 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 Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers.
- 15.2. The Clerk shall give prompt notification to the RFO insurers of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

- 15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

16. RISK MANAGEMENT

- 16.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk 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.
- 16.2. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 17.1. 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.
- 17.2. 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.

<p>Policy approved May 2018/2019. Due for review: May 2020</p>
--

**[ENTER COUNCIL NAME] MODEL FINANCIAL REGULATIONS 2019 FOR
ENGLAND**

1. General	2
2. Accounting and audit (internal and external)	5
3. Annual estimates (budget) and forward planning	6
4. Budgetary control and authority to spend	7
5. Banking arrangements and authorisation of payments	8
6. Instructions for the making of payments	10
7. Payment of salaries	13
8. Loans and investments	14
9. Income	15
10. Orders for work, goods and services	16
11. Contracts	16
12. [Payments under contracts for building or other construction works]	18
13. [Stores and equipment]	19
14. Assets, properties and estates	19
15. Insurance	20
16. [Charities]	21
17. Risk management	21
18. Suspension and revision of Financial Regulations	21

These Financial Regulations were adopted by the council at its meeting held on [enter 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 orders¹ and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.

1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.7. Members of council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. [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;

¹ Model Standing Orders for Councils (2018 Edition) is available from NALC (©NALC 2018)



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

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

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

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

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);

- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors, shall be a matter for the full council only.

1.14. In addition, the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of [£5,000]; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. Accounting and audit (internal and external)

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [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 council [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 (if any) shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of [November] each year including any proposals for revising the forecast.]

3.2. The RFO must each year, by no later than [month], 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 [relevant 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 [£500]; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below [£500].

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

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

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

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

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

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of [£500]. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

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

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

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

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

5. Banking arrangements and authorisation of payments

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. [The council shall seek credit references in respect of members or employees who act as signatories.]

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council [or finance committee]. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee]. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment

made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council [or Finance Committee] meeting.

5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance 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 [or 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 council [or 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 council [,or a duly authorised committee,] may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council [or 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 £5,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6. Instructions for the making of payments

6.1. The council will make safe and efficient arrangements for the making of its payments.

6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected 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 [one] two member[s] of council [and countersigned by the Clerk,] in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.

6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council [or Finance 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] [a member]. A programme of regular checks of standing data with suppliers will be followed.

6.18. Any Debit Card issued for use will be specifically restricted to the Clerk [and the RFO] and will also be restricted to a single transaction maximum value of [£500] unless authorised by council or finance committee in writing before any order is placed.

6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council [Finance Committee]. Transactions and purchases made will be reported to the [council] [relevant committee] and authority for topping-up shall be at the discretion of the [council] [relevant 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 RFO] and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

6.21. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

OR

[6.22. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

a) The RFO shall maintain a petty cash float of [£250] 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 [council] [relevant 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/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.

8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.

8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

8.6. All investments of money under the control of the council shall be in the name of the council.

8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

8.8. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. Income

9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.

9.6. The origin of each receipt shall be entered on the paying-in slip.

9.7. Personal cheques shall not be cashed out of money held on behalf of the council.

9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment 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 legal professionals acting in disputes;

iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;

iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;

v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and

vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations².

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works

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

contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)³.

d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.

g) Any invitation to tender issued under this regulation shall be subject to Standing Orders[],⁴[insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.

h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£3,000] and above [£100] the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

i) The council shall not be obliged to accept the lowest or any tender, quote or estimate.

j) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the 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]

³ 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)

⁴ Based on NALC's Model Standing Order 18d ©NALC 2018

[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 effect all insurances and negotiate all claims on the council's insurers [in consultation with the Clerk].

[15.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.]

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

15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.

16. [Charities]

[16.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as



determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]

17. Risk management

17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk [with the RFO] shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

17.2. When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. Suspension and revision of Financial Regulations

18.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

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

The Model Financial Regulations templates were produced by the National Association of Local Councils (NALC) in July 2019 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

GUIDANCE ON THE MODEL FINANCIAL REGULATIONS TEMPLATES FOR ENGLAND AND WALES

This guidance document provides information on how to use the Model Financial Regulations templates for England and Wales, produced by the National Association of Local Councils (NALC) in 2019.

Dates and timeframes

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

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

Amending the regulations for your council

Where the guidance has information in [square brackets] this part may be deleted if not relevant. An alternative option may have been provided.

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

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

You will find information that requires amending for your local council in paragraphs.

England:

- 1.8 and 1.14
- 2.2
- 3.1 and 3.2
- 4.1, 4.4, 4.5 and 4.8
- 5.1, 5.2, 5.4, 5.5 and 5.6
- 6.3, 6.4, 6.6, 6.15, 6.17, 6.18, 6.19, 6.20, 6.21 and 6.22
- 7.3
- 9.10
- 11.1
- 12, 12.1, 12.2 and 12.3

- 13, 13.1, 13.2, 13.3 and 13.4
- 14.2
- 15.1, 15.2 and 15.5
- 16 and 16.1
- 17.1 and 17.2
- 18.2

Wales:

- 1.8 and 1.14
- 2.2
- 3.1 and 3.2
- 4.1, 4.4, 4.5 and 4.8
- 5.1, 5.2, 5.5 and 5.6
- 6.3, 6.4, 6.6, 6.15, 6.17, 6.18, 6.19,
6.20, 6.21 and 6.22
- 7.3
- 9.10
- 11.1
- 12, 12.1, 12.2 and 12.3
- 13, 13.1, 13.2, 13.3 and 13.4
- 14.2
- 15.1, 15.2 and 15.5
- 16 and 16.1
- 17.1 and 17.2

Guidance on the Model Financial Regulations templates for England and Wales were produced by the National Association of Local Councils (NALC) in July 2019 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. The National Association of Local Councils (NALC) cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

© NALC 2019

Review of Financial regs

I have done a side-by-side of NALC's new model regulations with our current policy. The differences are not great and in the main reflect the size and nature of our council versus the 'one size fits all' of the model.

My comments are divided into two:

- those regulations that differ from FR
- those of our current regulations which I believe are not followed in practice

There are also a number of typos in our current regs which I can point out on a hard copy..

Variations

One of the difficulties in the model regs is their use of the word "the council" with no definition of what that means – does it include all committees? The lack of a definition is compounded in some places by including the possibility of a finance committee, elsewhere by use of the term "full council" and in lots of places including the words "chairman of the council". The problem is that this lack of clarity matters in comparing the NALC draft with our regs: what should be the purview of the council versus its committees or chairs?

That being said, where no comment, no change.

Para	Comments
1.6	Our reg is stronger than this, in that it refers to any breach and that this could be considered as gross misconduct. Would we prefer the model provision?
1.15	Our reg has reference to guidance to local government in Wales – seems unnecessary to retain.
2.2	In our version we refer to the chair of F&P.
2.6	In the first bullet point our regs have "except for salaries" added at the end. Not actually sure what this the purpose of this change is.
4.1	The model has a quite different hierarchy of authority. Dow our numbers need reviewing?
4.5	We have additionally after the word clerk in the first line words to the effect <i>in consultation any two of the chairman, chairmen and vice-chairmen of the relevant committee</i> and our limit is £2,500, not £500. Also where there is no budget we suggest the Chair or vice-chair of F&P should be consulted. I think our current drafting is more appropriate
5.2	The model is totally different to our provisions and seems to me more appropriate to a small council with few payments and monthly full council meetings. It would be impracticable for us to follow this. More problematic, is that our regs are totally silent as to how payments are signed off by the the council or any constituent part thereof (ie only by the chair or vice-chair of F&P signing a pink form)
5.4	Last sentence of model is excluded from our reg, for obvious reasons.

5.7	Is excluded from ours, as we don't currently do direct debits. I think we should include this paragraph and be paying some of our regular payments in this way.
5.11	Is not included in our regs. Should it be?
6.4	The model's second sentence is different to ours, I wonder if we should adopt this version?
6.6	We do not require signing of cheques at a meeting and this is anyway impractical.
6.11	Our treatment of PINs and passwords is quite different. Does the chairman have a key or the code for the safe? If not, this would seem to be a good idea.
6.15	Our reg excludes the last sentence – I guess irrelevant as we always require one member to approve?
6.18	We do not have any debit cards, so excluded from our regs
6.19	(our 6.18) We say 2 members of F&P approve the topping up, rather than council or committee.
6.20	(our 6.19) We change the provision by stating that prior approval of the clerk is required rather than "not used under any circumstances".
6.22	(our 6.20) We replace RFO with Clerk/Assistant Clerk, for good reason.
n/a	Our paras 7.6 and 7.7 are not included.
8.2	We substitute F&P for full council
8.3	We do not have this provision
9.2	We do not have this provision
9.10	We do not have this provision. Should we include it, plus Regulation 16, just in case.
11.1 b	Is different from ours. The threshold is set at £25,000 and is not square bracketed as most other financial amounts are, so I wonder if it is a legal requirement (we say £40k)
11.1 c	We have no equivalent, although our (k) is somewhat similar
11.1 h	Our limits are different and we reduce the bids to 2.
11.1 k	The model does not have the equivalent of our (k)
14.2	We refer to Council Policy No 2 – Clarification of Authority to Spend. Not sure what this is. Wouldn't it be better to cover it here?
15.2	This provision in the model is for where the RFO is different to the clerk. And we have substituted "insurers" for RFO. As this is a square bracketed para in the model, perhaps we should just delete the paragraph.
16	We exclude – perhaps we should put back in?

Current regs do not reflect practice

In these paras (our numbering) we follow the model drafting in our regs (perhaps with some variation) but I am not convinced we follow them. We should either change our regs to reflect practice or comply.

Para	Comments
2.2	In my experience we have never followed this provision. I think a couple of times Ken may have done the job, but not a non-signatory and certainly never

	quarterly. I think a regular (6-monthly?) following of this reg would be good. It only takes 5 minutes, so not a big imposition.
3.1	We say each committee has, and reviews every year, a 3-year forecast. We don't. Same point in 3.3. Delete or do!
4.2	I believe we authorise such amounts under the terms of 4.5 – whether under extreme risk or not. We should change this to reflect our practice
4.4	We don't do this – should we?
5.1	Our regs include the bit about credit checks in square brackets – as does the model. If we don't do it should we just delete or say we reserve our right?
5.2	This looks pretty much like a duplication of our 6.6. Shouldn't we delete one of them?
5.6	Do we do this?
5.8	We should amend to state the F&P
5.9	This is often not done in practice: if we include it, we ought to observe it
6.4	Do you or Carolyn countersign the cheques? The model has this in square brackets so, if not, just delete
6.8	I don't believe we follow either of these provisions. To me they seem absurdly bureaucratic, but I guess these regs are the epitome of bureaucracy...
6.9	Ditto
6.16	I don't save passwords, but I do google search Unity Trust. Am I at fault? I think the provision about not saving passwords is okay (but fails to ignore the other security checks on the site) but the rule about searching is absurd in this day and age.
6.19	The topping up of the cards is done via Unity Trust, so only one member approval, not two.
7.4	Do we have a confidential Cash Book? The model is in brackets so we could delete if we don't do it.
7.7	This does not appear in the model regs. We don't do it, so delete.
12.3	We may, or may not, do this, but think sign-off of the Chair or Vice of F&P should be the approval, with later report to council.
14.2	How do we deal with this?
15.1	I think the various use of clerk and RFO in the documents should require a statement in a preamble the RFO shall refer to the clerk in all circumstances where the two are not the same person.

FRPC ENVIRONMENTAL POLICY : DRAFT REVISED VERSION

Root text:

Context

1. At Forest Row Parish Council we acknowledge the seriousness of the climate crisis and we will accordingly be environmentally conscious in all our considerations and decisions.
2. We recognise that the environment is our home and that the day-to-day operations of the Council impact both directly and indirectly on the environment, whether through construction, soil, water, plants and land use.
3. We will strive to minimise any adverse impacts, and preserve and improve good practice in the Council's activities and our work within the community, aiming to lead by example.

Objectives

1. We are committed to the creation of a sustainable and regenerative community, balancing and integrating economic, social and environmental components, for the benefit not only of present-day residents and businesses but also future generations.
2. We will protect and improve the natural environment, eco-systems and biodiversity of the village and its environs through good management and by adopting recognised best practice,
3. We will strongly resist any potential threats to the physical wellbeing of our residents.
4. We will work towards a strategy, and encourage a behaviour change among residents, suppliers, contractors and local entrepreneurs, to reduce harmful emissions, pollution, combat waste and promote the health of the soil.

Possible amendments/ additions:

There is some doubt how committed the Council's 'acknowledgement' really is, and a more modest wording might be preferable?

It is unclear who is being lead and what the example will consist of

This wording seems very vague: what is 'good management & recognised good practice'? Could the wording be more definite & practical?

5. We will work towards a date to achieve a net zero greenhouse gas future for our community and create incentives for local businesses to support that strategy.

6. We will take note of developing scientific evidence in environmental matters and adapt our policy accordingly.

Actions

1. We will prioritise suppliers/ contractors with the lowest harmful environmental impacts and use local suppliers wherever possible.

2. We will create a working group to plan, audit and monitor our activities and projects to protect and enhance the environment of the village and its environs.

3. We will identify and where possible quantify the direct emissions due to the Council's activities, and we will track and publish the improvement in these figures each year.

4. We will open a suggestions scheme to encourage ideas and assistance from residents on how we may be able to reduce our environmental footprint

5. We will ensure that this policy is readily available and promoted to residents, Council members and staff, so that all are familiar with and implement our environmental commitment and objectives

Can we not commit to actually favouring suppliers (eg washroom contractors, even banks) that have demonstrated ethical policies).

Can we investigate the possibility and commit to improving the soil quality of land that we own (particularly the main Green) ?

Can we add something about not using chemical pesticides and herbicides?

FOREST ROW PARISH COUNCIL



The Community Centre
 Hatfield Road
 Forest Row
 East Sussex
 RH18 5DZ

Tel: 01342 822661
 Email: parishclerk@forestrow.gov.uk
 Web: <http://www.forestrow.gov.uk>
 Clerk: Mr David O'Driscoll

REQUEST FOR GRANT AID

Please note that grants will only be considered by the submission of this form

NAME OF ORGANISATION: HAMMERWOOD & HOLTYE VILLAGE HALL		
NAME OF CONTACT PERSON: JAMES GARDINER		
ADDRESS FOR CORRESPONDENCE: Summeridge Hammerwood East Grinstead POST CODE: RH19 3JG	Tel: 07768 066003	
	Email: gardiner777@btinternet.com	
	Web (if any): hammerwood.holtyevillagehall.org.uk	
	SUM REQUESTED: £700	
DO YOU HAVE AUDITED ACCOUNTS? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	IF YES, ARE THEY ATTACHED? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Accounts)	IF NO, PLEASE EXPLAIN WHY
IF APPLICABLE, DO YOU HAVE A BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No (Budget)	
ARE YOU ASKING FOR FUNDING FROM OTHER SOURCES? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
From	Amount	Purpose
Have yet to apply		
PURPOSE OF REQUEST (please use second sheet if necessary) The hall is heated by old fashioned electric heaters, total 12, and need to be replaced with new with more efficient thermostats to save running costs and with better controls. We also intend updating our website to a more modern format		
HOW WILL IT BENEFIT THE COMMUNITY? The hall is used for most events which successfully bring together our community members and this will make it more economic to use. The website upgrade will hopefully draw more prospective users in our direction		
FOR OFFICIAL USE ONLY		
Date of Meeting:	Min No	Approved: <input type="checkbox"/> Yes <input type="checkbox"/> No
		Amount:

Accounts to year ending 31st August 2019

2. Receipts & Payments Accounts - General Fund

	2018-19	2017-18
Income receipts		
Bank balance brought forward		535
Transfer from General Fund		15,261
Interest		
Expenditure		
Transfer to General Fund		
Bank Building		
	0	0

Trading activities

	2018-19	2017-18
NET CHARGES for use of the hall		
Dog training	1,175	1,300
Sundry repairs	362	546
Electricity meter	414	384
	4,151	5,711
NET RECEIVING from events		
Club night	266	204
Coffee morning		75
	266	279

Other receipts

Total receipts	4,317	6,312
----------------	-------	-------

Direct charitable expenditure

Repairs and maintenance of the hall	472	1,359
Improvements to the hall	2,316	208
Lighting and heating costs	1,093	973
Payments to Washburn District Council	215	215
Insurance	546	540
Subscriptions	60	40
Cleaning	340	645

Other expenditure

Stationery, postage and printing	24	
Sundry	323	182

Total payments

	5,352	4,316
Net receipts for the year	11,666	1,996
Bank balances at 31 August 2018	11,778	11,256
Transfer from Building Fund	0	535
Bank balances at 31 August 2019	23,128	13,778

2. Receipts & Payments Accounts - Building Fund

	2018-19	2017-18
Income receipts		
Bank balance brought forward		535
Transfer from General Fund		15,261
Interest		
Expenditure		
Transfer to General Fund		
Bank Building		
	0	0

3. Statement of Assets and Liabilities at 31st August 2019

	2018-19	2017-18	2017-18
Monetary assets			
Fund A/R			
Bank & cash balances			
CAP Cash current account	11,128		11,778
CAI Gold deposit account			
Cash			
Total for funds as above	11,128	0	11,778
Debtors			
Subsidiaries	375		500
Total Net Assets	11,793	0	12,278

Other Assets (Financial Funds)

Land and building used by the charity: Hornwood & Hoive Hill
(Insurance value of premises £22,754)

Furniture & equipment at half of fair inventory (cost unknown)

Tables, chairs, kitchen equipment