

**SOUTH KELSEY & MOORTOWN PARISH COUNCIL**

Dear Councillor

You are hereby summoned to attend the next meeting of South Kelsey & Moortown Parish Council, which will be held on Monday, 3 June 2024, commencing at 7pm, in South Kelsey Village Hall. The business to be dealt with at the meeting is listed in the agenda.

There will be a 15 minute public forum between 7pm and 7.15pm when members of the public may ask questions or make short statements to the Council, and your attendance is also requested during this period.

Dated 28th May 2024

A handwritten signature in black ink that reads "Andrews". The signature is written in a cursive style with a large initial 'A'.

Gina Andrews  
Clerk to the Parish Council

## SOUTH KELSEY & MOORTOWN PARISH COUNCIL

Meeting to be held on Monday, 3rd June 2024 at 7.00pm  
at South Kelsey Village Hall

### AGENDA

#### Public Forum

Open Meeting – 15-minute public forum  
Reports from District and County Councillors

Commence Formal Parish Council Meeting; Standing Orders invoked:

24/68 Apologies for absence and acceptance of any reasons given

24/69 Declarations of interest in accordance with the Localism Act 2011

24/70 Minutes:

Approve the minutes of the Annual Meeting of the Parish Council held on 7 May 2024, whereby they be signed by the Chair as true and accurate record of the meeting.

24/71 Clerk's report on matters outstanding and correspondence

24/72 Finance

a) Accounting Statements & Unity Trust Bank Statement

For the period 01/05/24 - 31/05/24. Review and resolve as a true and accurate record.

b) List of Payments 2024/25

Resolve to approve updates to the List of Payments for 2024/25. Updates: Clerk's wage SO (authorised 7 May 2024) and Microsoft Office 365 SO (order authorised 8 April 2024 24/41e).

c) Schedule of Payments:

Resolve to pay:

- South Kelsey Village Hall 2.5 hrs. 07/05/24 and 2.5 hrs. 13/05/24. Invoice to be presented - **£TBC est. £40**
- Outlook Microsoft Office standard business monthly subscription 20/05/24 reimbursement to Clerk - **£12.36 (inc. VAT)**
- Reimbursement to Clerk for stationery purchased (such order authorised 08/04/24 min. Ref. 24/41h). PAID 15/05/24 - **£32.72**

Contractual payments to authorise:

- HP Inc UK Ltd May charges. SO to Clerk PAID 15/05/24 - **£5.49 (inc. VAT)**
- Clerk's wage May 2024 and WFH; PP2 PAID 28/05/24 (inc. April back pay authorised 7 May 2024) - **£452.79 / £26**
- AJ Williams grass-cutting for May 2024. Invoice to be presented - **£TBC**

Standing Order for authorisation:

- Microsoft Outlook 365 monthly subscription charges £10.30 plus VAT. Reimbursement to Clerk 20<sup>th</sup> monthly until further notice - **£12.36 (inc. VAT)**

Internal Funds Transfer:

- Councillors to resolve to transfer Park reserves funds to the new instant access savings account - **£12,712.47**

- d) Incoming Payments:
- Allotment rent 2024/25 pro rata paid 07/05/2024— £22.50
- 24/73 Policy for review, approval and adoption, as circulated:
- a) NALC Model Financial Regulations (April 2024)
- 24/74 Planning:
- 148179 - 14 May 2024. Planning application to transfer surplus soil from one field and spread on a second field within the same ringfenced area. Hunger Hill Farm Kelsey Road Moortown Market Rasen LN7 6JB.
- 24/75 South Kelsey Park & Play Area
- a) Updates – Councillors to provide update on Funding and Working Party Group
- b) May 2024 inspection report – Councillors to review and pass report to Clerk for filing
- c) Vandalism – Councillors discuss recent incident, note actions taken, resolve any further requirements and resolve how to address the financial implications (resolve payments to be made and budget allocation). FR-2024 5.18.
- 24/76 Community Speed Watch – Councillor to provide update on Speed Awareness Cameras/Poles and resolve any further action required.
- 24/77 Annual Parish Meeting 13 May 2024 – Councillors to provide feedback and discuss any actions required
- 24/78 IT Update – Review software and hardware in place and discuss any further actions required
- 24/79 Charge Card – previously resolved to look at again in September 2024 (April 2024, minute ref: 24/41). Councillors to discuss and resolve to instruct a special motion for the Clerk to investigate credit/debit cards prior to September 2024; for instances where a card is the only form of payment available.
- 24/80 Agenda items for the Parish Council Meeting to be held on Monday 1<sup>st</sup> July 2024

**Draft Minutes of the Annual Meeting of the Parish Council  
 held in the Village Hall on 7 May 2024 at 7pm**

**Present:** Cllr Tina Wiles (Chair), Cllr Nicola Hall, Cllr Carol Niven and Cllr Garry Dickinson

**Absent:** County Cllr Tom Smith

**In attendance:** District Cllr Peter Morris, Gina Andrews (Clerk) and one member of the public

**Update from County Councillor:**

WLDC: District Councillor Morris informed that WLDC has initiated a large bin hire program to combat fly-tipping. Bins of 600L and 1100L capacities are available for public hire weekly at £50 and £60 respectively.

Additionally, Cllr Morris mentioned the upcoming Lincolnshire Church Festival starting this weekend and WLDC's presence at the Lincolnshire Show on 19 and 20 June.

Cllr Morris confirmed the renaming of all designated Areas of Outstanding Natural Beauty (AONBs) to Lincolnshire Wolds AONB.

**Formal Parish Council Meeting commenced; Standing Orders invoked:**

**24/50 Election of the Chair 2024/25 and signing of Declaration of Acceptance of Office:**

Members nominated, seconded and RESOLVED to elect Cllr Tina Wiles as Chair for the year 2024/25 and the Declaration of Acceptance of Office was duly signed by Cllr Wiles and the Proper Officer of the Council.

**24/51 Election of the Vice-Chair 2024/25 and signing of Declaration of Acceptance of Office:**

Members nominated, seconded and RESOLVED to elect Cllr Carol Niven as Vice-Chair for the year 2024/25 and the Declaration of Acceptance of Office was duly signed by Cllr Niven and the Proper Officer of the Council.

**24/52 To receive apologies and reasons for absence:**

County Cllr Tom Smith

**24/53 To receive declarations of interest under the Localism Act 2011 - being any pecuniary or non-pecuniary interest in agenda items, not previously recorded on Members' Register of Interests:**

None noted.

**24/54 To approve draft minutes of the Parish Council held on 8 April 2024:**

It was proposed, seconded and RESOLVED that the minutes of the Parish Council Meeting held on 8 April 2024 be accepted as true records and duly signed by the Chair.

**24/55 Clerk's Report on Matters Outstanding and Correspondence:**

The Clerk presented her report and summary of correspondence received to the meeting. No further actions were required.

24/56 **Annual Governance and Accountability Return 2023/24:**

- a) **Certificate of Exemption - AGAR 2023/24** - After review, it was proposed, seconded, and RESOLVED that the Parish Council can certify itself as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015. This certification was duly signed by the RFO and Chair.
- b) **Annual Internal Audit Report 2023/24** - Members noted the Assessment of Compliance 2023/24, duly signed and dated by the internal auditor on 3 May 2024.
- c) **Annual Governance Statement** - The Chair presented the Annual Governance Statement to all members. It was proposed, seconded, and RESOLVED to approve all statements within the document. The Chair and Clerk duly signed its approval.
- d) **Accounting Statements 2023/24 and explanation of variances** - After review, it was proposed, seconded and RESOLVED to approve the Accounting Statements. The Chair and RFO duly signed its approval. After discussion it was further proposed, seconded and RESOLVED to approve the explanation of variances, with the inclusion of the Clerk's overtime and holiday pay accruals to be noted in the staff costs variance.
- e) **Notice - Period for the exercise of Public Rights** - After review, it was proposed, seconded and RESOLVED to set the dates for the period for the exercise of public rights as follows: Monday 3 June - Friday 12 July 2024 (as suggested by PKF Littlejohn LLP). After discussion it was further proposed, seconded and RESOLVED that should a request be made the Clerk book the Village Hall to present documentation.

24/57 **Role of Parish Clerk and Reporting Financial Officer:**

- a) **Contracted hours.** Due to frequent occurrences of uncompensated overtime, it was proposed, seconded and RESOLVED to increase the contracted hours for the Clerk/RFO to 6.5 hours per week, effective from 1 April 2024.
- b) **Impact on the 2024/25 budget** - Members noted the increased wage budget of £4,414.80 (338.04 hours) per year (currently £4,126) with the difference being £288.80. After discussion, it was proposed seconded and resolved to move £200 out of the Clerk's training (budget item 5) and £88.80 out of the 3 month operating costs (budget item 25) to Clerk's wages (budget item 1) AND to remove from the budget calculations the provision of overtime and Local Government Services rates of pay increase, announcement due in Autumn 2024.
- c) **Contract of employment** - it was proposed, seconded and RESOLVED that the Contract of employment be updated to reflect these changes.

After discussion it was further proposed, seconded and RESOLVED that the Parish Council laptop be formatted and office and virus software be installed, as included in the 2024/25 Budget summary on 7 April 2024 (£20 per month and £65 pa respectively), for completion by the June meeting. The documentation saved to this laptop will be backed up to the Cloud for councillor access.

24/58 **Finance Summary and Accounts for Payment:**

- a. After review, it was proposed, seconded and RESOLVED that the Accounting Statements for the period 01/04/24 - 30/04/24 be approved as true record of the financial activity of the Parish Council and that the Unity Trust Bank statement dated 30 April 2024 reconciles against the accounting statements.
- b. After review of the Schedule of Payments and invoices received it was proposed, seconded and RESOLVED that the following payments be approved for settlement:
  - Cllr C Niven, reimbursement. E-Quip (Rasen) Limited; Chain, Padlock, barrier tape and signs for SK play area - **£50.16 (inc. VAT)**
  - Wave. Charges 01/01/24 - 07/04/24 - **£34.91**
  - ElanCity Speed Radar Signs - **£5400 (inc. VAT)**
  - South Kelsey Village Hall 2.5 hrs 08/04/24. Invoice to be presented - **£20**

AND that the following payments not previously authorised at full council be authorised for settlement in accordance with the Financial Regulations item 4.5 as deemed necessary to carry out installation of the Speed Radar Cameras, with the noted budget allocation given:

- Cllr G Dickinson, reimbursement. Start Safety; security clamps for radar speed signs - **£67.48 (inc. VAT)** (Budget item 34 - Community Reserves)
- Cllr G Dickinson, reimbursement. Electricfix; security nuts for radar speed signs - **£17.28 (inc. VAT)** (Budget item 34 Community Reserves)
- Cllr C Niven, reimbursement. E-Quip (Rasen) Limited; Padlocks - **£21.60 (inc. VAT)** (Budget item 34 Community Reserves)

AND that the following contractual obligations be authorised for settlement as set out in the 'List of Contractual Payments 2023/24' in accordance with the Financial Regulations item 5.6:

- HP Inc UK Ltd April charges. SO to Clerk paid 15/04/24 - **£5.49 (inc. VAT)**
  - Clerk's wage April 2024 PP1 paid 26/04/24- **£309.01**
  - Clerk's back pay for April 2024 6.5 hours. Pay by bank transfer. Submit to HMRC PAYE within PP2 - **£84.89**
  - Clerk's mileage April 2024. 5 miles 19/04/24. Pay by bank transfer - **£2.25**
  - AJ Williams grass-cutting for April 2024. Invoice to be presented - **£159.60 (inc. VAT)**
  - Standing Order for authorisation - Clerk's wage paid on or before 26 monthly until further notice. Contracted hours 6.5 per week (28.17 hours monthly) and WFH payment. List of Contractual Payment for 2024-25 to be updated - **£393.90**
- c. Members noted the incoming payment WLDC Precept payment for 2024/25 paid on 02/04/2024— **£13,940**

**24/59 Insurance Renewal 1 June 2024:**

Members reviewed quotes from Gallagher's £730, Clear Councils £467.05 and Zurich £437 (all quotes inclusive of Insurance Premium Tax). After discussion it was proposed, seconded and RESOLVED to renew with Zurich and that the invoice be settled as soon as possible.

**24/60 Annual review of Parish Council Policies, Forms and Terms of Reference:**

Per the Schedule of Policies it was proposed, seconded and RESOLVED to accept all policies, with the exception of the Financial Regulations, with no amendments required and that the new review date of May 2025 be noted. It was further proposed, seconded and RESOLVED that the recently published updated NALC model Financial Regulations be reviewed at the June meeting. A draft of the updated regulations are to be sent out to councillors for them to review prior to the next meeting.

**24/61 Planning:**

148243 - 24 April 2024. Planning application to remove existing conservatory & erect single storey rear and side extension with associated internal alterations including additional windows & front entrance and rendering of dwelling. Brigg Road South Kelsey Market Rasen LN7 6PQ. After discussion, it proposed, seconded and RESOLVED that the Parish Council submit no objections.

LCC PL/0024/24. Revised application (previous PL/0040/23 withdrawn). For the phased extraction of sand and gravel with revised restoration to include 2no water bodies with surrounding acid grassland, marginal areas of rough long grass, water body embankments and surrounding new native woodlands, native sedges, rushes and reeds, including ancillary activities, associated infrastructure and new access from North Kelsey Road. After discussion, it proposed, seconded and RESOLVED that the PC re-submit objections submitted on 10 July 2023 with regards to the unsuitability of the planned route through Moortown, South Kelsey and Brandy Wharf.

24/62 **South Kelsey Park & Play Area:**

Cllr Hall reported that the Community Ownership Fund bid had been resubmitted prior to the deadline of 10 April 2024, with the bid for the amount of £80,000 with £64,000 from the Community Ownership Fund and £16,000 from the Parish Council. The turnaround for outcome was noted as 12-16 weeks.

Cllr Hall further reported that an application for a Tesco Community Grant Fund bid had been submitted, with the bid for the amount of £1,500 for an adult and child picnic table. The turnaround for outcome was noted as 12-18 months.

Cllr Wiles reported that the Park deeds had been recovered. After discussion, it was proposed, seconded and RESOLVED that these be stored in Cllr Dickinson's safe.

Cllr Dickinson confirmed that the x4 swings were now removed, with the chains recycled for securing the park and remaining materials sent to the tip. Cllr Dickinson reported that since this removal there appears to be less tampering with the playground equipment. Cllr Dickinson further confirmed that the inspection for May 2024 is due be completed and will filed with the Clerk in due course.

24/63 **Community Speed Watch:**

Cllr Niven reported that South Kelsey's speed radar camera had now been installed and is working well. The meeting noted issues with downloading data. Cllr Niven confirmed these issues have been reported to Elan City and it was proposed, seconded and RESOLVED that Cllr Niven and Cllr Dickinson attend Elan City's complimentary training session.

It was further proposed, seconded and RESOLVED that the figures obtained be reported monthly to meetings, shared on Facebook and with LCC for any action required.

Regarding Moortown's pole installation, Cllr Niven informed that a complaint had been lodged with Lincolnshire County Council, with a response expected within 10 days.

24/64 **Roads and Footpaths:**

Councillors met with County Councillor Smith and Head of Highways Asset and Local Management Services, Richard Fenwick on 1 May with positive outcomes. It was reported that:

- Station Road is due to be totally resurfaced in October 2024;
- Pedestrian warning posts could be requested and it was proposed, seconded and RESOLVED that Cllr Dickinson look into this further;
- Holton-le-Moor's path slopes and is dangerous. A risk assessment for Moortown/Holton-le-Moor Road is to be requested by Richard Fenwick with copy forwarded to the Parish Council; and
- During the meeting it was discussed that sign positioning be amended at Brandy Wharf and that a further "Children Playing" sign be provided for the opposite side of the road outside South Kelsey park.

It was further reported that the Parish Council has x3 30mph signs and it was proposed, seconded and RESOLVED that Cllr Niven replace the damaged sign at Thornton Road.

After discussion it was proposed, seconded and RESOLVED that a review of roads and footpaths be added to the July meeting agenda.

24/65 **Training Requirements:**

After discussion, it was proposed, seconded and RESOLVED to check availability (and book) the Clerk and Chair training on 28 May and it was noted that the LALC training bulletins be monitored throughout the year for any other relevant training.

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**24/66      Annual Parish Meeting**

After discussion, it was it was proposed, seconded and RESOLVED that reports be collated by councillors for presentation at the Annual Parish Meeting on 13 May, including reports for the Park, Funding and Speed Watch, prior to taking comments from the public.

**24/67      Items for the agenda of the Parish Council meeting to be held on Monday 3 June 2024:**

- Financials
- List of Contractual Payments update
- Policies for review - Financial Regulations
- Planning applications
- Community Speed Watch update
- South Kelsey Park / Working Party Group
- IT update

**Parish Council meeting closed at 20.10**

**Date and Time of Next Meeting**

to be held at the Village Hall, South Kelsey  
on Monday, 3 June 2024 at 7pm

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**Meeting Minutes Approval**

These minutes have been accepted as a true and accurate record of the meeting.

Signed: \_\_\_\_\_ Dated: \_\_\_\_\_ Minute Ref: \_\_\_\_\_

Chair of Parish Council



CLERK'S REPORT - 3 JUNE 2024  
South Kelsey and Moortown Parish Council

CORRESPONDENCE:

13 May 2024 – INCOMING – email 'FW Councillor Volunteer Schemes 2024'. Cllr Tom Smith forwarded details of Councillor Volunteer Schemes 2024

14 May 2024 – OUTGOING – email to PKF Littlejohn. Certificate of Exception and the Confirmation of the Dates of the Period for the Exercise of Public Rights.

14 May 2024 – INCOMING – email 'RE: Update regarding works- Anglian Water's Pipeline'. Anglian Water Services Limited re Strategic Pipeline Alliance. Construction in the north is being rephased under a new timetable, with an updated construction programme being made available in Summer 2024.

17 May 2024 – INCOMING – Letter. Unity Trust Bank. Confirmation of Instant Access Account, enclosing Paying-in Book. Clerk requested update on funds transfer (21 May 2024).

20 May 2024 – OUTGOING – email WLDC Funding re grant application reference number: CFG23-24 082. WLDC Funding. Confirmation of payment made to Elan City as requested for completion of 2nd payment of WLDC Community Grant.

23 May 2024 – OUTGOING – NALC's recently published 2024 Good Councillors Guide forwarded to all councillors

OTHER:

AGAR Notice and paperwork publish date 28 May 2024

Notice of Public Rights and Publication of Annual Governance & Accountability Return, announcement published 28 May 2024

Clerk still to process VAT Reclaim for April-May 2024 – Elan City VAT paid required for 2024/25 budget.



**SOUTH KELSEY AND MOORTOWN PARISH COUNCIL**

**ACCOUNTING STATEMENTS  
FOR THE PERIOD 01/04/24 - 31/05/24**

**EXPENDITURE**

**EXPENDITURE 2024/25**

ITEM	ADMINISTRATION/ GENERAL	BUDGET 24/25	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL £	VARIANCE £
1	Wages	4,414.80	283.01	452.79											735.80	3,679.00
2	Working from home a/l	312.00	26.00	26.00											52.00	260.00
3	Expenses	60.00													0.00	60.00
4	Travel	110.25		2.25											2.25	108.00
5	Clerk Training	191.80													0.00	191.80
6	LALC Annual Training Scheme	132.00	132.00												132.00	0.00
7	Councillor Training	100.00													0.00	100.00
8	Councillor Expenses	60.00													0.00	60.00
9	IT	501.36	5.49	5.49											10.98	490.38
10	Stationery	75.00		32.72											32.72	42.28
11	Publishing & Events	150.00	25.24												25.24	124.76
12	Hall Hire	440.00	74.00	20.00											94.00	346.00
13	Liability insurance	465.41		437.00											437.00	28.41
14	LALC Membership	186.86	186.86												186.86	0.00
15	ICO	42.60													0.00	42.60
16	Internal Audit	213.00													0.00	213.00
17	Unity Bank Charges	72.00													0.00	72.00
18	Grants	110.00													0.00	110.00
19	Charitable donations	110.00														
	<b>SUB TOTAL</b>	<b>7,747.08</b>	<b>732.60</b>	<b>976.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,708.85</b>	<b>210.97</b>
	<b>VILLAGE MAINTENANCE SPENDS</b>	<b>BUDGET 24/25</b>	<b>APRIL</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUGUST</b>	<b>SEPT</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>TOTAL</b>	<b>VARIANCE</b>
20	Grass Cutting	1,355.70	79.80	159.60											239.40	£1,116.30
21	Grounds Person	1,086.00													0.00	£1,086.00
22	Defibrillators	212.00													0.00	£212.00
23	Anglian Water	50.00		34.91											34.91	£15.09
24	Community Speed Reduction	4,500.00		5,400.00											5,400.00	-£900.00
	<b>SUB TOTAL</b>	<b>7,203.70</b>	<b>79.80</b>	<b>5,594.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,674.31</b>	<b>1,529.39</b>
	<b>TOTAL EXPENDITURE</b>	<b>14,950.78</b>	<b>812.40</b>	<b>6,570.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,383.16</b>	<b>£1,740.36</b>

**SOUTH KELSEY AND MOORTOWN PARISH COUNCIL**

**ACCOUNTING STATEMENTS  
FOR THE PERIOD 01/04/24 - 31/05/24**

**RESERVES**

	<b>CONTINGENCY RESERVES</b>	<b>BUDGET 24/25</b>	<b>APRIL</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUGUST</b>	<b>SEPT</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>TOTAL</b>	<b>CARRY FORWARD</b>
25	3 month operating costs	1799.31													0.00	£1,799.31
26	Park Parish Repairs	1,000.00		50.16											50.16	£949.84
	<b>SUB TOTAL</b>	<b>2,799.31</b>	<b>0.00</b>	<b>50.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50.16</b>	<b>2,749.15</b>
	<b>EARMARKED RESERVES</b>	<b>BUDGET 24/25</b>	<b>APRIL</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUGUST</b>	<b>SEPT</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>TOTAL</b>	<b>CARRY FORWARD</b>
27	Elections	3,481.00													0.00	£3,481.00
28	Defibrillators (replacement)	200.00													0.00	£200.00
29	Laptop (replacement)	200.00													0.00	£200.00
30	Printer (replacement)	60.00													0.00	£60.00
31	Earmarked CILS	4,016.56													0.00	£4,016.56
32	Park Charity *	12,712.47													0.00	£12,712.47
33	CILCA	100.00													0.00	£100.00
34	Community	2,398.00		106.36											106.36	£2,291.64
	<b>SUB TOTAL</b>	<b>23,168.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106.36</b>	<b>23,061.67</b>
	<b>TOTAL RESERVES</b>	<b>25,967.34</b>	<b>0.00</b>	<b>50.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>156.52</b>	<b>25,810.82</b>
	<b>TOTAL</b>	<b>40,918.12</b>	<b>812.40</b>	<b>6,620.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,539.68</b>	<b>TOTAL SPEND</b>

**SOUTH KELSEY AND MOORTOWN PARISH COUNCIL**

**ACCOUNTING STATEMENTS  
FOR THE PERIOD 01/04/24 - 31/05/24**

**INCOME**

Income	BUDGET 24/25	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
Precept	13,940.00	13,940.00												13,940.00
CIL Payments	0.00													0.00
Allotment Rent	22.50		22.50											22.50
** VAT Reclaim	579.06													0.00
Bank Interest	0.00													0.00
Grants from local authorities	1,000.00													0.00
<b>TOTAL INCOME</b>	<b>15,541.56</b>	<b>13,940.00</b>	<b>22.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,962.50</b>

**SUMMARY**

Summary - Income	£
Opening Balance 01/04/24	25,733.26
Income to date	13,962.50
<b>TOTAL</b>	<b>39,695.76</b>

Amends to Note:
7 May 2024 - Minute ref: 24/57b
Budget amends - item 1, 5 & 25 effective 1 April 2024 [£200 from 5, £88.80 from 25, £288.80 to 1]

Summary - Outgoing	£
Expenditure to date	7,383.16
Spend from reserves to date	156.52
<b>TOTAL</b>	<b>7,539.68</b>

Summary - cash at bank	£
Allocated Reserves Balance 2024/25	25,810.82
Available balance as at 31 May 2024 (closing balance minus reserves balance)	6,345.26
Closing Balance (Unity current a/c 20486879)	<b>32,156.08</b>

Currently showing short fall - pending grant balance is paid / VAT reclaim

Accounting activities for the period 01/04/24 - 31/05/24  
Presented at the meeting held on 3 June 2024

SOUTH KELSEY AND MOORTOWN PARISH COUNCIL

**2024/25 List of Contractual Payments**

List of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, contracts or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like.

Beneficiary	Payment	Details
G Andrews	Clerk's Salary and Expenses	<p>Wage and work from home allowance paid monthly in accordance with the Contract of Employment. Basic hours 28.17 hrs per month (6.5 hours/week - 338.04 hours/year). 1 April 2024 LC1-SP9 £13.06 per hour. - Wage - £367.90. Office expenses - Work from home allowance £26 per month. TOTAL £393.90 p/m PAID by Standing Order to the Clerk on or around 26th monthly until further notice.</p> <p>Overtime and training due to the Clerk are to be approved at the next available council meeting and paid by BACS - with PAYE submission in the appropriate payment period.</p> <p>Mileage and other expenses are to be approved at the next available council meeting and paid by BACS</p>
AJ Williams	Grass cutting and Grounds Person Contract	<p>5 Year Contract 2021-2025 Commencing 1 April 2021 – Terminating 31 March 2026</p> <p>Grass cutting - £66.50 plus VAT (per cut) - invoiced monthly Grounds Person £905 plus VAT (per annum) - invoiced twice yearly at 50%</p>
ICO	Registration Fee	Fee of £35 paid yearly (November) by Direct Debit (authorised 6 November 2023)
Unity Trust Bank	Bank charges	Monthly fee of £6 paid quarterly - by automatic payment (account opened September 2023) Subject to other fees for ad hoc services
HP Inc UK Ltd/ Parish Clerk	Ink replacement service Parish Council's printer in Clerk's home office	Account plan £5.49 inc VAT (100 pages per month) Paid by Direct Debit from the Clerk's personal bank account. Reimbursed monthly via Standing Order 14th monthly, commencing 14 April 2024
Microsoft 365/ Parish Clerk	Microsoft 365 Standard Business suite Subscription charge May 2024 - May 2025	Account plan £12.36 inc VAT per month Paid by Direct Debit from the Clerk's personal credit card. Reimbursed monthly via Standing Order 20th monthly, commencing 20 June 2024 First payment made on 20 May 2024 reimbursement by BACS

2024/25 contractual payments authorised in accordance with the Financial Regulations item 6.6.  
All payments made to be reported at the next available council meeting.

Signed: \_\_\_\_\_

Council meeting dated: 3 June 2024  
Ref: 24/72b

Updates		
Version	Description	Date and minute reference
1	Adoption of 2024/25 list (signed copy on file)	8 April 2024 - Ref: 24/41f
2	Review and adopt (signed copy to go on file)	3 June 2024 - Ref: 24/72b

**PLEASE NOTE: FOR REVIEW AT 3 JUNE MEETING. ITEMS IN CAPS ARE COMMENTS/QUESTIONS FROM THE CLERK AND TO BE DELETED FROM FINAL VERSION.**

## **MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS**

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 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.

**DELETE NOTES WHEN APPROVED** Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
  - a) In 1.5 – is the Clerk the RFO?
  - b) In 3.3 and 3.4, the words “Governance and Accountability” do not apply in Wales
  - c) In section 4, does the council have committees and how many years are forecast?
  - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
  - e) In 5.9, are online prices acceptable evidence?
  - f) In 5.13, 5.15 and 5.17, does the council have committees?
  - g) In 5.16, will a councillor ever be instructed to place an order?
  - h) In 5.20, is there a minimum level for official orders?
  - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
  - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
  - k) Section 10 gives two alternatives, with or without petty cash.
  - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
  - m) 13.7 and 13.8 are removable if they don't apply to the council.
  - n) Much of Section 16 can be deleted if not applicable.
  - o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?

- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
  - a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
  - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
  - a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
  - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
  - c) In 5.9, at what level can smaller purchases be made without competition?
  - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
  - e) In 5.18, how much can the clerk commit to spending in an emergency?
  - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
  - g) In Section 9, what are the limits for card payments?
  - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying “update table” appears at the top of the list.
- 10) Once this model has been tailored to fit the council’s needs, the resulting Financial Regulations (with the insertion of the council’s name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council’s website.



[ENTER COUNCIL NAME] SOUTH KELSEY AND MOORTOWN FINANCIAL REGULATIONS

Date policy approved and adopted: 3 June 2024

Date of review: May 2025

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These Financial Regulations were adopted by the council at its meeting held on [enter date] 3 June 2024.

## 1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
  - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
  - "Approve" refers to an online action, allowing an electronic transaction to take place.
  - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
  - 'Proper practices' means those set out in *The Practitioners' Guide*
  - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
  - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
  - 'Shall' refers to a non-statutory instruction by the council to its members and staff.

[1.5.] The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. [The Clerk has been appointed as RFO and these regulations apply accordingly.] 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 control systems;
  - ensures the accounting control systems are observed;
  - ensures the accounting records are kept up to date;
  - seeks economy, efficiency and effectiveness in the use of council resources; and
  - produces financial management information as required by the council.
- 1.5.[1.6.] **The council must not delegate any decision regarding:**
- **setting the final budget or the precept (council tax requirement);**
  - **the outcome of a review of the effectiveness of its internal controls**
  - **approving accounting statements;**
  - **approving an annual governance statement;**

- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.6.[1.7.] In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts; and
- authorise any grant or single commitment in excess of [£5,000].; ~~and~~

## 2. Risk management and internal control

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

[2.2.] The Clerk ~~[with the /RFO]~~ shall prepare, for approval by ~~[the council]~~, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

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

2.2.[2.4.] **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.3.[2.5.] **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

[2.6.] At least ~~[once in each quarter]~~, and at each financial year end, a member other than the Chair ~~{or a cheque signatory}~~ shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council ~~{Finance Committee}~~.

2.4.[2.7.] Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

## 3. Accounts and audit

3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

**3.2. The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council;**

[3.3.] The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.

[3.4.] The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.

**3.3.[3.5.] The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**

**3.4.[3.6.] Any officer or member of the council must make available such documents and records as the internal or external auditor consider 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.

[3.7.] The internal auditor shall be appointed by [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.5.[3.8.] The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council.

3.6.[3.9.] Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future 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.

3.7.[3.10.] For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.8.[3.11.] 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 documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.9.[3.12.] The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

#### 4. Budget and precept

[4.1.] **Before setting a precept, the council must calculate its  ~~council tax (England)/budget (Wales)~~ requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

[4.2.] Budgets for salaries and wages, including employer contributions shall be reviewed by  ~~the council~~ at least annually in  ~~October~~ for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the  ~~Chair of the Council or relevant committee~~.  ~~The RFO will inform committees of any salary implications before they consider their draft their budgets.~~ NO FINANCE COMMITTEE AT PRESENT - REVIEW IS BY FULL COUNCIL.

[4.3.] No later than  ~~month~~ November each year, the RFO shall prepare a draft budget with detailed estimates of all  ~~receipts and payments/income and expenditure~~ for the following financial year  ~~along with a forecast for the following three financial years~~ DOES PC WANT THREE YEAR FORECAST INCLUDED ALSO?, taking account of the lifespan of assets and cost implications of repair or replacement.

4.1.[4.4.] Unspent budgets for completed projects shall not be carried forward to a subsequent year.  ~~Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.~~ KEEP OR REMOVE THIS LINE?

[4.5.] Each committee (if any) shall review its draft budget and submit any proposed amendments to the council  ~~finance committee~~ not later than the end of  ~~November~~ each year.

[4.6.] The draft budget  ~~with any committee proposals and three-year~~ LINE DEPENDENT ON IF KEEPING LINE AT END OF 4.3 forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the  ~~finance committee and a recommendation made to the~~ council.

[4.7.] Having considered the proposed budget and  ~~three-year~~ AMEND AS NECESSARY forecast, the council shall determine its  ~~council tax (England)/budget (Wales)~~ requirement by setting a budget. The council shall set a precept for this amount no later than  ~~the end of January~~ December BASED ON PRECEPT SUBMISSION TO WLDC IN JANUARY for the ensuing financial year.

4.2.[4.8.] **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**

[4.9.] The RFO shall **issue the precept to the billing authority no later than the end of  ~~February~~ January** PER WLDC SUBMISSION DATE and supply each member with a copy of the agreed annual budget.

4.3.[4.10.] The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.

[4.11.] Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council ~~{or relevant committee}~~.

## 5. Procurement

5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.

5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation (“the Legislation”), must be followed in respect of the tendering, award and notification of that contract.**

5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:

[5.6.] For contracts estimated to exceed ~~£60,000~~ KEEP THIS AMOUNT? including VAT, the Clerk shall ~~{seek formal tenders from at least [three] suppliers agreed by [the council]}~~ OR ~~{advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation}~~. Tenders shall be invited in accordance with Appendix 1.

5.6.[5.7.] **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation<sup>1</sup> regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**

5.7.[5.8.] For contracts greater than ~~£3,000~~ excluding VAT the Clerk [or RFO] shall seek at least ~~[3]~~ fixed-price quotes USE AMOUNTS QUOTED?;

5.8.[5.9.] where the value is between ~~£500~~ and ~~£3,000~~ excluding VAT, the Clerk [or RFO] shall try to obtain 3 estimates ~~{which might include evidence of online prices, or recent prices from regular suppliers.}~~ USE AMOUNTS QUOTED?;

[5.10.] For smaller purchases, ~~[the clerk]~~ shall seek to achieve value for money.

5.9.[5.11.] **Contracts must not be split into smaller lots to avoid compliance with these rules.**

5.10.[5.12.] The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. specialist services, such as legal professionals acting in disputes;
- ii. repairs to, or parts for, existing machinery or equipment;

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<sup>1</sup> The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

[5.13.] When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council ~~{or relevant committee}~~. Avoidance of competition is not a valid reason.

5.11.[5.14.] The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.12.[5.15.] Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- ~~{the Clerk}~~, under delegated authority, for any items below ~~£500~~KEEP AMOUNT excluding VAT.
- the Clerk, in consultation with the Chair of the Council ~~{or Chair of the appropriate committee}~~, for any items below ~~£2,000~~THIS IS AN INCREASE £500 PREVIOUSLY 4.1 BP3 excluding VAT.
- ~~{a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000} excluding VAT~~ NOT RELEVANT?
- ~~{in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}~~ NOT RELEVANT?
- the council for all items over ~~£5,000~~;-

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

[5.16.] No individual member, or informal group of members may issue an official order ~~{unless instructed to do so in advance by a resolution of the council}~~ or make any contract on behalf of the council.

[5.17.] No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council ~~{or a duly delegated committee acting within its Terms of Reference}~~ except in an emergency.

[5.18.] In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to ~~£2,000~~ excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to ~~{the council}~~ as soon as practicable thereafter.

[5.19.] No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless ~~{the council}~~ is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

5.13.[5.20.] An official order or letter shall be issued for all work, goods and services ~~{above £250} excluding VAT~~ unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods. DOES A RESOLUTION RECORDED IN MINUTES ACT AS AN OFFICIAL ORDER?

[5.21.] Any ordering system can be misused and access to them shall be controlled by [the RFO].

## 6. Banking and payments

[6.1.] The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with ~~[name bank]~~ Unity Trust Bank. The arrangements shall be reviewed ~~[annually]~~ for security and efficiency.

6.1.[6.2.] The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

[6.3.] All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by [the RFO]. ~~{Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO}~~ NOT RELEVANT.

6.2.[6.4.] Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

[6.5.] All payments shall be made by ~~[online banking/cheque]~~; in accordance with a resolution of the council ~~{or duly delegated committee}~~ ~~{or a delegated decision by an officer}~~, unless [the council] resolves to use a different payment method THIS CLAUSE FOR USE OF CHARGE CARD IF OBTAINED.

[6.6.] ~~{For each financial year [the RFO] may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council {or a duly delegated committee} may authorise in advance for the year}~~.

6.3.[6.7.] ~~{A copy of this schedule of regular payments shall be signed by [two members] on each and every occasion when payment is made - to reduce the risk of duplicate payments.}~~ PREVIOUS FR ITEM 5.7 . DOES PC WANT THIS ADDITIONAL PAPERWORK SIGN?

[6.8.] ~~{A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.~~ NOT RELEVANT

[6.9.] The Clerk and RFO shall have delegated authority to authorise payments ~~{only}~~ in the following circumstances:

[i.] ~~{any payments of up to [£500] excluding VAT, within an agreed budget}~~.

[ii.] ~~{payments of up to [£2,000] excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.}~~



- [iii.] any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 ~~{or to comply with contractual terms}~~, where the due date for payment is before the next scheduled meeting of ~~{the 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}~~.
- [iv.] Fund transfers within the councils banking arrangements up to the sum of ~~£4015,000~~ UPPED FROM £10,000 IN LIGHT OF RESERVES £12712 THAT NEEDS TO BE TRANSFERRED OR TRANSFER OVER SEVERAL MONTHS, provided that a list of such payments shall be submitted to the next appropriate meeting of council ~~{or finance committee}~~.
- [6.10.] The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council ~~{or finance committee}~~. The council ~~{or committee}~~ shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting. DOES PC WISH CLERK TO REINSTATE SEPARATE SCHEDULE OF PAYMENTS FOR INITIALLING BY THE CHAIR (CURRENTLY SCHEDULE IS ONLY ON THE AGENDA AND NOT INITIALLED. REMOVE/AMEND THIS CLAUSE TO REFER TO INVOICES BEING INITIALLED BY THE CHAIR/TWO AUTHORISED SIGNATORIES?? PREVIOUSLY FR 5.2

## 7. Electronic payments

- [7.1.] Where internet banking arrangements are made with any bank, ~~{the RFO}~~ shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify ~~{a number of}~~ councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. ~~{The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}~~
- 7.1.[7.2.] All authorised signatories shall have access to view the council's bank accounts online.
- 7.2.[7.3.] No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- [7.4.] The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent ~~{by email}~~ to ~~{two}~~ authorised signatories.
- [7.5.] In the prolonged absence of the Service Administrator ~~{an authorised signatory}~~ shall set up any payments due before the return of the Service Administrator.
- [7.6.] Two ~~{councillors who are}~~ authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- [7.7.] Evidence shall be retained showing which members approved the payment online ~~{and a printout of the transaction confirming that the payment has been made shall~~

~~be appended to the invoice for audit purposes~~. REMOVED - UNNECESSARY? INFORMATION IS SHOWN ON UNITY PAYMENT HISTORY.

- [7.8.] A full list of all payments made in a month shall be provided to the next [council] meeting ~~{and appended-recorded into the minutes}~~.
- [7.9.] With the approval of [the council] in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are [signed/approved online] by [two authorised members]. The approval of the use of each variable direct debit shall be reviewed by [the council] at least every two years.
- [7.10.] Payment may be made by BACS or CHAPS by resolution of [the council] provided that each payment is approved online by [two authorised bank signatories], evidence is retained and any payments are reported to [the council] at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- [7.11.] If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed ~~{or approved online}~~ by [two members], evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by [the council] at least every two years.
- [7.12.] Account details for suppliers may only be changed upon written notification by the supplier verified by [two of] the Clerk and ~~[the RFO]~~ [a member]. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every [two years].
- 7.3.[7.13.] Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- [7.14.] Remembered password facilities ~~{other than secure password stores requiring separate identity verification}~~ should not be used on any computer used for council banking.

## 8. Cheque payments

- [8.1.] Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by [two members] ~~{and countersigned by the Clerk}~~.
- 8.1.[8.2.] A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.2.[8.3.] To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- [8.4.] ~~{Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting}~~. Any signatures obtained away from council meetings shall be reported to the council ~~{or Finance Committee}~~ at the next convenient meeting.

## 9. Payment cards

- [9.1.] 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.
- [9.2.] A pre-paid debit card may be issued to employees with varying limits. These limits will be set by [the council]. Transactions and purchases made will be reported to [the council] and authority for topping-up shall be at the discretion of [the council].
- [9.3.] Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk {and RFO} ~~{specify other officers}~~ and any balance shall be paid in full each month.
- [9.4.] Personal credit or debit cards of members or staff shall not be used ~~{under any circumstances.}~~ ~~OR {except for expenses of up to [£250] including VAT, incurred in accordance with council policy.}~~ REQUIRED AS NO PC CHARGE CARD AT PRESENT

## 10. Petty Cash

- [10.1.] ~~{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 {The RFO shall maintain a petty cash [float/imprest account] of [£250] and may provide petty cash to officers for the purpose of defraying operational and other expenses.}~~
- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
  - b) Cash 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 any schedule of payments presented for approval.}

## 11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- [11.3.] Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council ~~{or relevant committee}~~.
- 11.3.[11.4.] Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.4.[11.5.] Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- [11.6.] Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar

month reported in the cashbook. ~~Payroll reports will be reviewed by [the finance committee] to ensure that the correct payments have been made.~~NO REPORTS EXIST AT PRESENT.

- 11.5.[11.7.] Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.6.[11.8.] Before employing interim staff, the council must consider a full business case.

## 12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- [12.2.] Any financial arrangement which does not require formal borrowing approval from the [Secretary of State/Welsh Assembly Government] (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.2.[12.3.] The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.3.[12.4.] All investment of money under the control of the council shall be in the name of the council.
- 12.4.[12.5.] All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.5.[12.6.] Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

## 13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- [13.2.] The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. [The RFO] shall be responsible for the collection of all amounts due to the council.
- [13.3.] Any sums found to be irrecoverable and any bad debts shall be reported to the council by [the RFO] and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.2.[13.4.] All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.3.[13.5.] Personal cheques shall not be cashed out of money held on behalf of the council.

[13.6.] {The RFO shall ensure that VAT is correctly recorded in the council's accounting software ~~software~~ and that any VAT Return required is submitted from the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [~~£500~~100] and} at least annually at the end of the financial year.}

[13.7.] {Where significant sums of cash are regularly received by the council, the RFO shall 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 record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}

[13.8.] {Any income that 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.}IS THIS RELEVANT?

#### 14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

[14.2.] Any variation of, addition to or omission from a contract must be authorised by [the Clerk] to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

#### 15. Stores and equipment

~~[15.1.] {The officer in charge of each section} shall be responsible for the care and custody of stores and equipment [in that section].}~~ NOT RELEVANT?

[15.2.] Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

[15.3.] {Stocks shall be kept at the minimum levels consistent with operational requirements.}

[15.4.] {The RFO shall be responsible for periodic checks of stocks and stores, at least annually.}

#### 16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest,

tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

16.3. 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.

16.4. No interest in land 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. In each case a written report 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 where required by law).

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, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.

## 17. Insurance

17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

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

[17.3.] The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to [the council] at the next available meeting. The RFO shall negotiate all claims on the council's insurers ~~{in consultation with the Clerk}~~.

[17.4.] 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.

## 18. [Charities]

[18.1.] 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.}???

## 19. Suspension and revision of Financial Regulations

[19.1.] The council shall review these Financial Regulations [annually] and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

19.1.[19.2.] The council may, by resolution 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 presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

19.2.[19.3.] The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

## **Appendix 1 - Tender process**

- 1) Any 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.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, 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. 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.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) Where 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, 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.