

Fornham St Martin cum St Genevieve Parish Council

Minutes of the Parish Council meeting held in the Village Hall, The Street, Fornham St Martin, IP31 1SW on Thursday 14 January 2016 at 7.30pm

Present: Councillors (Cllrs) Penny Borrett, Paul Butler, Michael Collier (Chair), Peter Forster Gary Hubbard and Jayne Hubbard.

In attendance: Paul MacLachlan (Clerk), County and Borough Councillor, Rebecca Hopfensperger, and three members of the public.

The following documents will be appended to the signed minutes:

- the Agenda;
- the following appendices:
 - 1: actions arising from prior meetings;
 - 2: planning applications and decisions;
 - 3: report of the Responsible Finance Officer;
 - 4(i): 2016/17 budget prior to amendments;
 - 4(ii): 2016/17 budget adopted;
 - 5: application for grant and precept;
 - 6: risk assessment and management;
 - 7: financial regulations

1. Apologies

The apologies of Cllr Nick Owen (illness) were received and accepted.

2. Declarations of Interest

The requirement to update the Register of Interests was noted.

No further interests were declared. No dispensations were sought.

3. Minutes of the last meeting

The minutes of the Parish Council meetings dated 19 November 2015 were agreed a true record and signed by the Chair.

4. Borough, County and Community Reports

Cllr Hopfensperger commented on the following issues:

- (i) expressing concern at the continuing bias in the West Suffolk Operational Hub (WSOH) literature towards locating the hub at Hollow Farm Road;
- (ii) on a likely £40 per annum charge for brown bins;
- (iii) that the 2016/17 County Council may contain a 2% Social Care levy;
- (iv) confirming that the Parish Council have no financial liability for the recent path widening along the B1106;
- (v) inviting an application for 2015/16 Locality Funding for the replacement of Parish Council notice boards and commenting that quotations should be received prior to the end of the month.

The meeting was adjourned for public question time

Members of the public commented on shortcomings in the WSOH consultation documentation, thanked councillors for their unstinting efforts on behalf of the community and confirmed their opposition to locating the hub at Hollow Farm Road.

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The meeting reconvened.

5. Clerk's report

- (i) The Clerk reported progress on actions arising from prior meetings (see Appendix 1).
- (ii) The Clerk commented on the following issues:
- that extensive work was being undertaken at the Suffolk Golf Club. Cllrs welcomed the work which was enhancing both the golf course and the roadside appearance of the club;
 - on a Rights of Way and Byways course being run by the Local Council Public Advisory Service on Monday 25 January (£25.00). It was agreed that the Clerk should attend;
 - that the next Parish Councils' Conference will be held at 6.00pm on Monday 11 April (venue to be confirmed);
 - on positive comments from residents to the suggestion that part of the playing field be turned over to a wild flower meadow.

6. Decisions taken since the last meeting

The Clerk reported that following consultation with councillors it had been decided to support planning application 15/2162/TPO at The Laurels, Parklands Green, Fornham St Genevieve, IP28 6UH.

7. West Suffolk Operational Hub

Cllr Collier commented that he had attended 10 meetings relating to the WSOH since the last meeting of the Parish Council on 19 November 2015.

Cllrs noted that the Hub Advisory Committee will meet on Saturday 16 January and agreed that members of the Group be authorized to:

- make arrangements for a local drop-in event;
- draft an article for inclusion in the February/March issue of The Bugle;
- arrange for the printing and distribution of flyers to local residents.

Cllr Collier commented that it was important that local residents resubmit any consultation comments previously made and that all consultation responses are made in a professional manner.

8. Planning and Environment

(i) Responses to planning consultations

Cllrs resolved to make the following planning recommendations:

15/2502/FUL	Hollow Road Farm, Hollow Road, FSM, IP31 1SJ
Construction of vegetable store	
To support the application	

15/2440/RM	Land north west of Bury at Tut Hill, Fornham All Saints (out of parish)
Reserved Matters Application - Submission of details under O.P.P DC/13/0932/HYB for strategic infrastructure comprising details of roads, footpaths, cycleways, drainage and landscaping details of for the second section of the Primary Movement Corridor and landscaping of Green Corridors M, N, O and P	
To support the application	

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- (ii) Cllrs noted the content of Appendix 2 and the decision of the Planning Authority to refuse application 15/1661 for 2 dwellings on land adjacent to 4 South Lodge Drive, Fornham St Genevieve.
- (iii) Cllr Collier reported on a meeting with the County Rights of Way officer to discuss how to upgrade the maintenance of the 3 rights of way within the parish. Cllr Collier advised that he would be bringing recommendations regarding future footpath maintenance to the February meeting.
- (iv) The Clerk reported on quotations requested from M&TJs and St Edmundsbury Borough Council for a comprehensive environmental management contract. It was anticipated that the quotations would be considered at the February meeting.
- (v) Cllrs considered the following environmental issues within the parish:
 - that a decision on meadow flower planting within the playing field be made at the February meeting;
 - that Peter Forster be authorized to obtain quotations for new notice boards and to submit them to Borough Cllr Rebecca Hopfensperger for Locality Funding.

Cllr Rebecca Hopfensperger left the meeting.

9. Finance

- (i) Cllrs agreed that the report of the Responsible Finance Officer for January 2015 (Appendix 3) be received and that any outstanding payments be made. Cllrs approved all payments.
- (ii) Cllrs considered the draft 2016/17 budget at Appendix 4(i) making the following amendments:
 - adding a £425 refund of 2015/16 village heating subsidy;
 - deleting £300 payment for hire of the village hall and increasing the village hall donation from £500 to £1,000;
 - reducing community assets from £1,000 to £500 and increasing community campaigns from £nil to £500;
 - increasing the churchyard donation from £500 to £750;
 - reducing office equipment costs from £50 to £25.Cllrs noted that the above changes had no impact on the proposed break even budget.
It was proposed by Cllr Gary Hubbard, seconded by Cllr Butler and agreed that the 2016/17 budget as amended (see Appendix 4(ii)) be adopted.
- (iii) Arising from agreement of the 2016/17 budget it was proposed by Cllr Jayne Hubbard, seconded by Cllr Borrett and agreed that the 2016/17 Parish Precept be £20,750.00 and that the Parish Council apply for a Parish Revenue Support Grant of £900.00 and a Local Council Tax Support Grant of £208.00. The Chair and Clerk were authorized to sign the 2016/17 application form for grant and precept (Appendix 5).
- (iv) Cllrs agreed to opt-in to the sector-led arrangements for the procurement of audit for smaller authorities.
- (v) Cllrs considered and agreed a grant request of £32.98 from Fornham Toddler Group.

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10. Governance

- (i) Cllrs authorized the Clerk to make a registration with the Information Commissioner.
- (ii) Cllrs considered and adopted the risk assessment and management procedures document at Appendix 6.
- (iii) Cllrs considered and adopted the Financial Regulations at Appendix 7.
- (iv) It was noted that the Chairman would not be able to attend the Annual Parish Meeting and Annual Meeting of the Parish Council planned for 7.00pm on Thursday 12 May. Councillors agreed that the meeting be moved to 7.00pm on Monday 23 May.

11. Councillors' reports and items for future agenda

- (i) Reports on meetings attended had been considered;
- (ii) There were no future meetings requiring attendance;
- (iii) No further items were identified for consideration at future meetings;
- (iv) No further items of information were raised.

The meeting ended at 9.30pm.

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Chairman 11 February 2016

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Appendix 1: Actions arising from prior meetings

Presented to Parish Council meeting dated 14 January 2016

Cllrs – All Councillors	PBo – Penny Borrett	PBu – Paul Butler
MC – Mike Collier	PF – Peter Forster	GH – Gary Hubbard
JH – Jayne Hubbard	NO – Nick Owen	
Clerk – Paul MacLachlan	RH – Rebecca Hopfensperger - Borough/County Cllr	

Actions carried forward from Parish Council meeting dated 19 November 2015

Ref	Action	Who	Done
9 November 2015			
8	Highlight the spate of fires at waste hubs in the next issue of The Bugle	Clerk	In hand
9(iv)(a)	Consult residents, via The Bugle, about converting two-thirds of the playing field with a wild meadow flower mix.	MC	Yes
9(iv)(b)	Commission Borough Council to rotavate the playing field in December 2015 and February 2016.	Clerk	Yes
9(iv)(c)	Clear leaves from parish footpaths	Clerk	Yes
9(iv)(d)	Pass concerns about impact of work at sewerage plant to Borough Councillor	MC	Yes
Meeting dated 15 October 2015			
8(iv)	Review environmental management within the parish	MC & Clerk	agenda
9(ii)	Approach local companies requesting financial support for notice boards	PB	agenda

Future agenda items

Neighbourhood planning

Publication of delegated decisions

- Following consultation with councillors to support planning application 15/2162/TPO.

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Appendix 2: Applications and decisions between 19 November 2015 and 7 January 2016

Presented to Parish Council meeting dated 14 January 2016

New applications received

15/2502/FUL	Hollow Road Farm, Hollow Road, FSM, IP31 1SJ		
	Construction of vegetable store		
	Notification date	10/12/15	Recommendation
	Consultation date	18/01/16	Decision

New out of parish consultation

15/2440/RM	Land North West Of Bury Tut Hill Fornham All Saints Suffolk		
	Reserved Matters Application - Submission of details under O.P.P DC/13/0932/HYB for strategic infrastructure comprising details of roads, footpaths, cycleways, drainage and landscaping details of for the second section of the Primary Movement Corridor and landscaping of Green Corridors M, N, O and P		
	Notification date	18/12/15	Recommendation
	Consultation date	18/01/16	Decision

Prior applications - decisions pending

15/1752	Lark's Pool Farm. Mill Road, FSG, IP28 6LP		
	Retention of modification and change of use of former agricultural buildings to part offices (Class B1(a)) and part storage (Class B8).		
15/1753	Lark's Pool Farm. Mill Road, FSG, IP28 6LP		
	Retention of modification and change of use of former agricultural buildings to storage (Class B8).		
15/1754	Lark's Pool Farm (Building D). Mill Road, FSG, IP28 6LP		
	Retention of modification and change of use of former agricultural buildings to storage (Class B8).		
15/1757	Lark's Pool Farm (Building E), Mill Road, FSG, IP28 6LP		
	Part retention of replacement building (former agricultural building demolished) to be used for Class B1(a) offices or B1(b) research or B1(c) industrial or B8 storage.		
15/1758	Lark's Pool Farm (Building F). Mill Road, FSG, IP28 6LP		
	Retention of modification and change of use of former agricultural buildings to Class B1(a) offices or B1(b) research or B1(c) industrial or B8 storage or sui generis use.		
15/1759	Lark's Pool Farm. Mill Road, FSG, IP28 6LP		
	Retention of modification and change of use of former agricultural land to use for open storage (Class B8) for caravans and motorhomes (10 max), horseboxes (5 max) and containers (20 max).		
15/1760	Lark's Pool Farm (Building I). Mill Road, FSG, IP28 6LP		
	Retention of modification and change of use of former agricultural buildings to (Class B8) storage use.		
15/1761	Lark's Pool Farm (Building J). Mill Road, FSG, IP28 6LP		
	Retention of modification and change of use of former agricultural buildings to (Class B8) storage use.		
	Notification date	17/09/15	Recommendation
	Consultation date	08/10/15	Decision
			Object
			Pending

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15/0662/VAR	Fornham Park, FSG, IP28 6TT		
	(i) change of use of land to 9 hole pay and play golf course with changing room facilities and associated landscaping, (ii) erection of 26 timber lodges, manager's lodge and associated landscaping, (iii) non-compliance with condition 17 of planning permission E/89/2307/P and condition 20 of planning permission E/97/2470/P, relating to retention of existing vehicular access without compliance with condition 6 of SE/05/02293 to enable occupation of holiday lets without bringing the golf course into use.		
	Notification date	06/08/15	Recommendation
	Consultation date	20/08/15	Decision
			Object
			Pending
15/2162/TPO	The Laurels, Parklands Green, FSG, IP28 6UH		
	TPO30(1960)11 -Tree Preservation Order Application - Fell - 2no Sycamore (T2 and T3 on plan) and 1no Sweet Chestnut (T4 on plan) (All within area A5 of Order) and works to trees within Group 1 (Trees T5- Sycamore, T6 - Sweet Chestnut, T7- Ash, and T1- Oak are not protected by the TPO , therefore work to these trees does not require consent)		
	Notification date	16/11/15	Recommendation
	Consultation date	11/12/15	Decision
			Support
			Pending

Decisions made

15/1661	Land adjacent to 4 South Lodge Drive, Fornham St Genevieve,		
	Outline planning application (all matters reserved) 2 dwellings and access.		
	Notification date	23/09/15	Recommendation
	Consultation date	15/10/15	Decision
			Support conditionally
			Refuse

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Appendix 3: January 2016 RFO report Presented to the Parish Council meeting dated 14 January 2016

Chq	Payments	Gross	VAT	Net	
1800	Peter Forster	42.00	0.00	42.00	Noticeboard maintenance
1801	Mike Collier	18.50	0.00	18.50	Remembrance wreath s137
1802	Paul Bird	940.97	156.84	784.13	Play area grass cutting
1803	Realise Futures	73.62	0.00	73.62	Bugle publishing (Aug/Sept)
1804	P&S Brooklyn	147.25	0.00	147.25	Bugle editing (Dec/Jan)
1805	M&Tjs	594.00	99.00	495.00	Leaf collection
1806	Paul MacLachlan	563.54	0.00	563.54	Salary (Dec)
1807	HMRC	235.19	0.00	235.19	Tax/NI (Nov and Dec)
1808	Mick Turner	45.00	0.00	45.00	Moles in playing field
1809	SALC	282.00	47.00	235.00	Whole of council training
1810	AIDA Pest Control	90.00	15.00	75.00	Moles on verges
1811	St Edmundsbury BC	182.00	0.00	182.00	Emptying dog and litter bins
1812	Peter Forster	76.50	0.00	76.50	Repairs to notice boards
1813	St Edmundsbury BC	42.68	0.00	42.68	Uncontested election costs
1814	SALC	18.00	3.00	15.00	Clerks' meeting
1815	Paul MacLachlan	346.64	0.00	346.64	
		3,697.89	320.84	3,377.05	
	Bank of Ireland	-1.71	0.00	-1.71	Interest
	Bank of Ireland	-1.54	0.00	-1.54	Interest
	Gage Computers	-40.83	0.00	-40.83	Bugle advertising
	A1 Cars	-70.00	0.00	-70.00	Bugle advertising
	Advert	-35.00	0.00	-35.00	Bugle advertising
	CJ Computer Service	-35.00	0.00	-35.00	Bugle advertising
	Bury Film Society	-35.00	0.00	-35.00	Bugle advertising
	S Morris	-52.00	0.00	-52.00	Bugle advertising
	Ron Robinson	-40.83	0.00	-40.83	Bugle advertising
	KCJ Ashton	-60.00	0.00	-60.00	Bugle advertising
	Lowell Blake LLP	-105.00	0.00	-105.00	Bugle advertising
		-476.91	0.00	-476.91	

red Authorized but not on prior RFO report
blue To be authorized

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	2015/16 ytd Actual	2015/16 projection	Original 2015/16 Budget
Income			
Precept	17,842.00	17,842.00	17,842.00
Parish Support Grant	2,158.00	2,158.00	2,158.00
Other Grants	0.00	0.00	0.00
Interest	16.38	19.38	30.00
Other Income	0.00	0.00	0.00
Total	20,016.38	20,019.38	20,030.00
Expenditure			
Staff costs	4,443.68	5,853.68	5,500.00
Office Admin Costs	894.95	1,374.95	1,510.00
Office Equipment Costs	32.00	32.00	350.00
Insurance	381.24	381.24	425.00
Subscriptions	505.00	505.00	500.00
Auditor Fees	510.00	510.00	500.00
Election Costs	0.00	43.00	0.00
Publications and Training	536.30	556.30	100.00
Cost of meetings	0.00	300.00	300.00
Website	0.00	0.00	0.00
VAT paid	1,236.45	1,236.45	1,500.00
VAT Refunded	-1,610.89	-2,847.34	-1,500.00
Administration Costs	6,928.73	7,945.28	9,185.00
Grass Cutting	1,615.00	1,800.00	1,800.00
Planters and Planting	53.82	53.82	100.00
Litter Picking	1,346.58	1,796.58	2,000.00
Paths Maintenance	0.00	0.00	950.00
Trees Maintenance	400.00	400.00	400.00
Refuse / Bin Collection	733.20	978.20	800.00
Other Environmental Costs	1,538.00	1,808.00	750.00
Environment	5,686.60	6,836.60	6,800.00
Play Area Mowing	784.13	784.13	800.00
Play Area Maintenance	565.98	1,065.98	470.00
Play Area Insurance	0.00	0.00	150.00
Play Area Safety Inspections	0.00	0.00	0.00
Play Area	1,350.11	1,850.11	1,420.00
Bugle: Editing	793.71	953.71	1,200.00
Bugle: Printing and Distribution	508.70	1,228.70	1,300.00
Bugle: Advertising	-1,090.33	-1,290.33	-1,200.00
The Bugle	212.08	892.08	1,300.00
Community Events	0.00	0.00	50.00
Community Campaigns	91.65	91.65	50.00
Community Assets	638.32	715.32	100.00
Community Costs	729.97	806.97	200.00
S137 Village Hall donations	925.88	1,425.88	1,600.00
S137 Churchyard donation	1,000.00	1,000.00	1,000.00
Other S137 donations	18.50	53.50	200.00
Section 137 Donations	1,944.38	2,479.38	2,800.00
Total Expenditure	16,851.87	20,810.42	21,705.00
Surplus / Deficit	3,164.51	-791.04	-1,675.00
Bank balance at 31 March 2015	11,434.00		
Less outstanding cheques	-489.89	10,944.11	
Surplus for 2015/16		3,164.51	
		14,108.62	
Bank balance at 31 Dec 2015	14,625.81		
Less outstanding cheques	-517.19	14,108.62	
Less payments to be authorised	0.00		
Plus credits in transit	0.00	0.00	
Net available funds available		14,108.62	

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Appendix 4: Budget projections to 31 March 2018

Presented to Parish Council meeting dated 14 January 2016

4(i) prior to amendment

	Actual to Dec 2015	Jan-15	Feb-15	Mar-15	2015/16 projection	2016/17 Budget	2017/18 budget
Income							
Precept	17,842.00	0.00	0.00	0.00	17,842.00	20,750.00	21,500.00
Parish Support Grant	2,158.00	0.00	0.00	0.00	2,158.00	1,108.00	0.00
Other Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	16.38	1.00	1.00	1.00	19.38	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	20,016.38	1.00	1.00	1.00	20,019.38	21,858.00	21,500.00
Expenditure							
Staff costs	4,443.68	434.00	434.00	542.00	5,853.68	6,250.00	6,500.00
Office Admin Costs	894.95	360.00	10.00	110.00	1,374.95	1,500.00	1,550.00
Office Equipment Costs	32.00	0.00	0.00	0.00	32.00	50.00	60.00
Insurance	381.24	0.00	0.00	0.00	381.24	400.00	425.00
Subscriptions	505.00	0.00	0.00	0.00	505.00	525.00	525.00
Auditor Fees	510.00	0.00	0.00	0.00	510.00	500.00	500.00
Election Costs	0.00	43.00	0.00	0.00	43.00	0.00	0.00
Publications and Training	536.30	20.00	0.00	0.00	556.30	500.00	525.00
Cost of meetings	0.00	0.00	0.00	300.00	300.00	300.00	300.00
Website	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VAT paid	1,236.45	0.00	0.00	0.00	1,236.45	0.00	0.00
VAT Refunded	-1,610.89	0.00	0.00	-1,236.45	-2,847.34	0.00	0.00
Administration Costs	6,928.73	857.00	444.00	-284.45	7,945.28	10,025.00	10,385.00
Grass Cutting	1,615.00	0.00	0.00	185.00	1,800.00	2,000.00	2,050.00
Planters and Planting	53.82	0.00	0.00	0.00	53.82	100.00	100.00
Litter Picking	1,346.58	150.00	150.00	150.00	1,796.58	900.00	900.00
Paths Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trees Maintenance	400.00	0.00	0.00	0.00	400.00	400.00	425.00
Refuse / Bin Collection	733.20	245.00	0.00	0.00	978.20	1,000.00	1,025.00
Other Environmental Costs	1,538.00	135.00	0.00	135.00	1,808.00	3,000.00	2,000.00
Environment	5,686.60	530.00	150.00	470.00	6,836.60	7,400.00	6,500.00
Play Area Mowing	784.13	0.00	0.00	0.00	784.13	808.00	850.00
Play Area Maintenance	565.98	0.00	0.00	500.00	1,065.98	500.00	500.00
Play Area Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Play Area Safety Inspections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Play Area	1,350.11	0.00	0.00	500.00	1,850.11	1,308.00	1,350.00
Bugle: Editing	793.71	0.00	160.00	0.00	953.71	1,000.00	1,025.00
Bugle: Printing and Distribution	508.70	540.00	0.00	180.00	1,228.70	1,300.00	1,350.00
Bugle: Advertising	-1,090.33	-100.00	-100.00	0.00	-1,290.33	-1,200.00	-1,200.00
The Bugle	212.08	440.00	60.00	180.00	892.08	1,100.00	1,175.00
Community Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Campaigns	91.65	0.00	0.00	0.00	91.65	0.00	0.00
Community Assets	638.32	77.00	0.00	0.00	715.32	1,000.00	500.00
Community Costs	729.97	77.00	0.00	0.00	806.97	1,000.00	500.00
S137 Village Hall donations	925.88	500.00	0.00	0.00	1,425.88	500.00	500.00
S137 Churchyard donation	1,000.00	0.00	0.00	0.00	1,000.00	500.00	500.00
Other S137 donations	18.50	35.00	0.00	0.00	53.50	25.00	25.00
Section 137 Donations	1,944.38	535.00	0.00	0.00	2,479.38	1,025.00	1,025.00
Total Expenditure	16,851.87	2,439.00	654.00	865.55	20,810.42	21,858.00	20,935.00
Surplus / Deficit	3,164.51	-2,438.00	-653.00	-864.55	-791.04	0.00	565.00
Reserves	13,542.51	11,104.51	10,451.51	9,586.96		9,586.96	10,151.96
		Precept	Grant	Core income	Surplus/ (Deficit)	Reserves	% of core income
31-Mar-13		15,996.00	4,004.00	20,000.00	-1,783.00	15,347.00	77%
31-Mar-14		15,996.00	4,004.00	20,000.00	-2,597.00	12,750.00	64%
31-Mar-15		15,996.00	4,004.00	20,000.00	-2,372.00	10,378.00	52%
31-Mar-16		17,842.00	2,158.00	20,000.00	-791.04	9,586.96	48%
31-Mar-17		21,000.00	1,108.00	22,108.00	0.00	9,586.96	43%
31-Mar-18		21,500.00	0.00	21,500.00	565.00	10,151.96	47%

4(11) adopted.

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Appendix 4: Budget projections to 31 March 2018

Presented to Parish Council meeting dated 14 January 2016

	Actual to Dec 2015	Jan-15	Feb-15	Mar-15	2015/16 projection	2016/17 Budget	2017/18 budget
Income							
Precept	17,842.00	0.00	0.00	0.00	17,842.00	20,750.00	21,500.00
Parish Support Grant	2,158.00	0.00	0.00	0.00	2,158.00	1,108.00	0.00
Other Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	16.38	1.00	1.00	1.00	19.38	425.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	20,016.38	1.00	1.00	1.00	20,019.38	22,283.00	21,500.00
Expenditure							
Staff costs	4,443.68	434.00	434.00	542.00	5,853.68	6,250.00	6,500.00
Office Admin Costs	894.95	360.00	10.00	110.00	1,374.95	1,500.00	1,550.00
Office Equipment Costs	32.00	0.00	0.00	0.00	32.00	25.00	60.00
Insurance	381.24	0.00	0.00	0.00	381.24	400.00	425.00
Subscriptions	505.00	0.00	0.00	0.00	505.00	525.00	525.00
Auditor Fees	510.00	0.00	0.00	0.00	510.00	500.00	500.00
Election Costs	0.00	43.00	0.00	0.00	43.00	0.00	0.00
Publications and Training	536.30	20.00	0.00	0.00	556.30	500.00	525.00
Cost of meetings	0.00	0.00	0.00	300.00	300.00	0.00	300.00
Website	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VAT paid	1,236.45	0.00	0.00	0.00	1,236.45	0.00	0.00
VAT Refunded	-1,610.89	0.00	0.00	-1,236.45	-2,847.34	0.00	0.00
Administration Costs	6,928.73	857.00	444.00	-284.45	7,945.28	9,700.00	10,385.00
Grass Cutting	1,615.00	0.00	0.00	185.00	1,800.00	2,000.00	2,050.00
Planters and Planting	53.82	0.00	0.00	0.00	53.82	100.00	100.00
Litter Picking	1,346.58	150.00	150.00	150.00	1,796.58	900.00	900.00
Paths Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trees Maintenance	400.00	0.00	0.00	0.00	400.00	400.00	425.00
Refuse / Bin Collection	733.20	245.00	0.00	0.00	978.20	1,000.00	1,025.00
Other Environmental Costs	1,538.00	135.00	0.00	135.00	1,808.00	3,000.00	2,000.00
Environment	5,686.60	530.00	150.00	470.00	6,836.60	7,400.00	6,500.00
Play Area Mowing	784.13	0.00	0.00	0.00	784.13	808.00	850.00
Play Area Maintenance	565.98	0.00	0.00	500.00	1,065.98	500.00	500.00
Play Area Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Play Area Safety Inspections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Play Area	1,350.11	0.00	0.00	500.00	1,850.11	1,308.00	1,350.00
Bugle: Editing	793.71	0.00	160.00	0.00	953.71	1,000.00	1,025.00
Bugle: Printing and Distribution	508.70	540.00	0.00	180.00	1,228.70	1,300.00	1,350.00
Bugle: Advertising	-1,090.33	-100.00	-100.00	0.00	-1,290.33	-1,200.00	-1,200.00
The Bugle	212.08	440.00	60.00	180.00	892.08	1,100.00	1,175.00
Community Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Campaigns	91.65	0.00	0.00	0.00	91.65	500.00	0.00
Community Assets	638.32	77.00	0.00	0.00	715.32	500.00	500.00
Community Costs	729.97	77.00	0.00	0.00	806.97	1,000.00	500.00
S137 Village Hall donations	925.88	500.00	0.00	0.00	1,425.88	1,000.00	500.00
S137 Churchyard donation	1,000.00	0.00	0.00	0.00	1,000.00	750.00	500.00
Other S137 donations	18.50	35.00	0.00	0.00	53.50	25.00	25.00
Section 137 Donations	1,944.38	535.00	0.00	0.00	2,479.38	1,775.00	1,025.00
Total Expenditure	16,851.87	2,439.00	654.00	865.55	20,810.42	22,283.00	20,935.00
Surplus / Deficit	3,164.51	-2,438.00	-653.00	-864.55	-791.04	0.00	565.00
Reserves	13,542.51	11,104.51	10,451.51	9,586.96		9,586.96	10,151.96
		Precept	Grant	Core income	Surplus/ (Deficit)	Reserves	% of core income
31-Mar-13	15,996.00	4,004.00	4,004.00	20,000.00	-1,783.00	15,347.00	77%
31-Mar-14	15,996.00	4,004.00	4,004.00	20,000.00	-2,597.00	12,750.00	64%
31-Mar-15	15,996.00	4,004.00	4,004.00	20,000.00	-2,372.00	10,378.00	52%
31-Mar-16	17,842.00	2,158.00	2,158.00	20,000.00	-791.04	9,586.96	48%
31-Mar-17	21,000.00	1,108.00	1,108.00	22,108.00	0.00	9,586.96	43%
31-Mar-18	21,500.00	0.00	0.00	21,500.00	565.00	10,151.96	47%

2016_17 budget projection

ST EDMUNDSBURY BOROUGH COUNCIL
PARISH/TOWN COUNCIL ESTIMATE 2016/17
Appendix 5: Application for Grant & Precept

Please complete the following & return to the Chief Financial Officer by 31 January 2016

PARISH/TOWN COUNCIL OF:

Fornham St Martin-cum-St Genevieve

*Please select your Parish/Town Council from drop down list

Date of Parish/Town Council Meeting, approving the estimates

14-Jan-16

Details of the Parish/Town Clerk:

Paul MacLachlan

Address:

17 The Glebe, Lavenham, Suffolk, CO10 9SN

Tel No:

07958 932480

E-Mail:

fsmsgpc@gmail.com

The amount requested by the above mentioned Parish/Town Council by way of grant aid & precept in the year 1 April 2016 to 31 March 2017 is as follows:

* The 2015/16 figures below are the Budget figures submitted by Parish/Town Councils in January 2015 and are included for information purposes only.

Expenditure	2015/16	2016/17
Grants to other bodies within the Parish	£ 600	£ 1,000
Expenditure under S137 LG Act 1972	£ 200	£ 25
Administration	£ 9,075	£ 11,125
Other	£ 10,125	£ 9,708
Total	£ 20,000	£ 21,858
Use of Reserves	£ -	£
Total requirements	£ 20,000	£ 21,858
Less		
Parish Revenue Support Grant	£ 1,742	£ 900
Local Council Tax Support Grant	£ 416	£ 208
Parish/Town Precept	£ 17,842	£ 20,750
Tax Base	482.05	483.87
Parish/Town Band D Council Tax	£ 37.01	£ 42.88
Increase/-Decrease		£ 5.87
Percentage Increase/-Decrease		15.86%

Chairman of Parish/Town Council:

Parish/Town Clerk:

Fornham St Martin cum St Genevieve Parish Council

Appendix 6: Risk Assessment and management Presented to Parish Council meeting dated 14 January 2016

Topic	Risk identified	Risk level H/M/L	Management of risk	Staff/Member action
Precept	Precept form not submitted	L	Full minute – RFO delegation	Diary prior to deadline
	Precept not paid	L	Confirm receipt via RFO report	Include in RFO report
	Inadequate precept set	H	Council agrees budget prior to setting precept Quarterly budget review	RFO to keep budget under review
Other income	Cash handling	L	No petty cash float. Cash handling is avoided	Record any cash receipts in cashbook
	Cash banking	L	Check paying-in slip Quarterly bank reconciliation	Member undertakes quarterly checks
	From Bugle advertising	M	Check income to adverts placed	Member to verify
Grants	Claims procedure	M	Full minute – RFO delegation	Actions arising report
	Receipt of grant when due	M	Confirm receipt via RFO report	Include in RFO report
Investment income	Receipt when due	L	Confirm monthly interest via RFO report	Include in RFO report
Salaries	Wrong salary/hours/rate paid	M	Appoint SALC to manage payroll Check salary to minute Check hours and rate to contract Additional hours authorized by Chairman	Member to verify
	Wrong tax/NI deductions	M	SALC use HMRC payroll tools SALC provide HMRC payment summary	Member to verify
Election costs	Invoice at agreed rate	L	RFO check	Include in RFO report

Fornham St Martin cum St Genevieve Parish Council

Appendix 6: Risk Assessment and management Presented to Parish Council meeting dated 14 January 2016

Topic	Risk identified	Risk level H/M/L	Management of risk	Staff/Member action
Direct costs and expenses	Goods not supplied to Council	M	Follow up on orders	Approval check
	Invoice incorrectly calculated or recorded	L	Arithmetical check of invoices Quarterly bank reconciliations	Member to verify
	Cheque payable is excessive or to wrong party	M	Signatories initial stub and voucher	Approval check
Grants and support	No power to pay or no evidence of Council's agreement to pay	M	Minute council agreement and power used to authorize payment	Member verify
	Subject to conditions	L	Agree and document any conditions	RFO check
VAT	VAT analysis	M	All items recorded in cashbook	RFO verify
	Charged on sales	M	Consider annually All items recorded in cashbook	RFO verify
	Charged on purchases	L	All items recorded in cashbook	RFO verify
	Claimed within time limits	L	Make claims at least annually	RFO verify
Reserves – General	Adequacy	L	Consider at budget setting	RFO opinion, 3 year plan
Reserves - Earmarked	Adequacy	L	Consider on review of budget/accounts	RFO opinion
	Unidentified earmarked reserves	L	Review minutes	RFO / Member review
Loss	Consequential loss due to critical damage or third party performance	L	Review contractor performance Annual review to ensure adequacy of insurance cover	RFO / Member review

Fornham St Martin cum St Genevieve Parish Council

Appendix 6: Risk Assessment and management Presented to Parish Council meeting dated 14 January 2016

Topic	Risk identified	Risk level H/M/L	Management of risk	Staff/Member action
Assets	Loss, damage	M	Annual inspection Update insurance and asset registers	Annual agenda item or report as required
	Risk or damage to third party property or individuals	M	Review public liability insurance	Annual agenda item
Staff	Loss of key personnel (Clerk)	L	Monitor and manage risk associated with working hours, health, stress, training, long term sickness, resignation, early retirement	Member view Annual review
	Fraud by staff	L	Set appropriate fidelity guarantee value	Council to review annually
Maintenance	Reduced value of assets or amenities – loss of income or performance	M	Annual maintenance inspection	Under RFO review
Legal Powers	Illegal activity or payment	H	Councillors to be advised about their legal powers	Councillor training
Financial records	Inadequate records	L	RFO to keep records up to date Councillor checks Internal audit review	Member quarterly review
Minutes	Accurate and legal	L	Issue draft minutes after the meeting Review at following meeting	Publish on website within 30 days
Members interests	Conflict of interest	M	Declarations of interest to be documented and any conflicts addressed	Member declaration

FORNHAM ST MARTIN cum ST GENEVIEVE PARISH
FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the Council at its Meeting held on 14 January 2016

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. A breach of these Regulations by an employee is may be 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;

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

- 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 Regulations².
- 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

² In England - Accounts and Audit (England) Regulations 2011/817
In Wales - Accounts and Audit (Wales) Regulations 2005/368

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) 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 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
 - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the council;
 - initiate or approve accounting transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. [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, before the January parish council meeting agenda is distributed, 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~~ ~~quarterly~~ 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~~ annually reviewed for safety and efficiency. [The council ~~may~~ 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 effected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of ~~Council [or duly delegated Committee]~~.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by ~~[one]~~ two member[s] of council ~~[,and countersigned by the Clerk,]~~ in accordance with a resolution instructing that payment. 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. 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 and ~~[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 effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for Borrowing Approval, and subsequent arrangements for the Loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. The council will arrange with the council's Banks and Investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.
- 8.4. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with council policy.
- 8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

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

- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment 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 (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 so that the Minutes can record the power being used.

11. CONTRACTS

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

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where it is intended to enter into a contract exceeding [£60,000] 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 to be taken from the appropriate approved list.
- 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 £60,000 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 18d,³ ~~[insert reference of the council's 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 ~~£60,000~~ 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.
- k. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations 2006 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.

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.]

³ Based on NALC's model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils

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

16. [CHARITIES]

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

17. RISK MANAGEMENT

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

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

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

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

* * *

Notes to the Model.

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

[square brackets] This part may be deleted if not relevant. An alternative may have been provided.

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

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

The appropriate approved list referred to in paragraph 11.1 (b) shall be a list drawn up by the Clerk and approved by council but, normally shall be based on the list maintained by the District Council for such works.

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

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