



# Credition Town Council Action Plan 2021-22

**During the Financial Year 2021/22, Credition Town Council will undertake the following:**

- Ensure that Full Council meets and provide the opportunity to members of the public and press to attend and participate, in line with government legislation relating to the Covid-19 pandemic.
- Respond to Mid Devon District Council on all planning applications which fall within, and impact upon, Credition.
- Operate an effective and efficient Committee structure to deal with specific areas of interest such as finance, planning, staffing, assets and property, climate change and public rights of way.
- Respond to the Climate Emergency, declared in 2019, work towards both the reduction of the council's own carbon footprint, and to work with existing organisations to offer facilitation services to support them in doing the same. This will include the review of council policies to support the councils aims and actions to inform and encourage local people to make environmentally friendly choices.
- Continuously review the effective use of all council assets.
- Operate efficiently within agreed budgets.
- Continue to provide a regular newsletter.
- Support other organisations in providing community events.
- Continue to provide an up-to-date council website detailing all the latest information regarding the workings of the Council and to supplement this with regular, informative press releases, and social media posts.
- Support the creation of a Neighbourhood Plan for Credition.

- Ensure the council is represented on the various outside bodies with the town (as requested) as well as on those of a wider District and County level.
- Represent the views of the community at every opportunity.
- Consider, investigate and respond to issues identified by the community and, if appropriate, to signpost to the correct person/organisation for resolution/further progression.
- Organise an Annual Town Meeting and an Annual Mayor's reception, in line with government guidance and legislation due to the Covid-19 pandemic.
- Maintain the areas of open space for which it is responsible.
- Support other organisations in providing grants.
- Delivery of 'Christmas in Crediton'.
- Provision of a Christmas tree in the Town Square, together with Christmas lights/trees through the High Street.
- Support the provision of youth work within the town.

**Key projects for 2021/22 include:**

- Supporting the community through the current COVID-19 pandemic.
- Undertaking consultation on Newcombes Meadow toilet block, to undertake a full renovation of the building.
- The purchase of Old Landscore School, keeping the building in public ownership with the aim to deliver a community use building.
- Working with Mid Devon District Council on the delivery of projects via S106 funding.
- Installing a new CCTV system, covering the High Street, the Town Square and Newcombes Meadow.
- Continuing to work with Mid Devon District Council regarding the devolution of services.
- Provision of additional working space to staff.
- Continued planned maintenance of trees at Peoples Park.
- Seeking accreditation for Quality Gold Level Quality Council Award.

Crediton Town Council					
Action Plan 2021/22					
Action	Responsible Committee and Officer	Timescale	Progress at Oct 2021	Brief/Community Engagement	Budget Requirement
<b><u>Property and Assets</u></b>					
<b><u>Allotments</u></b> To continue to provide allotments, with support from Boniface Allotment Association, across three sites in Crediton	Amenities and the Built Environment Town Clerk	Ongoing		Regular updates at committee meetings from staff Meetings open to the public and any reports are included within the minutes publicised on the CTC website	£4,000
<b><u>Peoples Park</u></b> To continue administering the Tree Maintenance Plan  To continue to support the community garden  To continue maintenance services through The Turning Tides Project	Amenities and the Built Environment Town Clerk	Ongoing		Tree Maintenance Plan to be created and added to CTC website  To support the work in the community garden, with updates at committee meetings  To ensure the service provision is maintained	£400  £8,354 maintenance contract value
<b><u>Upper Deck</u></b> To continue maintenance services through The Turning Tides Project	Amenities and the Built Environment Town Clerk	Ongoing		To ensure the service provision is maintained	£8,354 maintenance contract value
<b><u>Band Stand</u></b> To investigate usage	Property and Assets Town Clerk	October 2021		To consider ways in which the Bandstand could become a more usable asset to the community, working with	

<b>Crediton Town Council</b>					
<b>Action Plan 2021/22</b>					
<b>Action</b>	<b>Responsible Committee and Officer</b>	<b>Timescale</b>	<b>Progress at Oct 2021</b>	<b>Brief/Community Engagement</b>	<b>Budget Requirement</b>
To continue maintenance services through The Turning Tides Project	Amenities and the Built Environment Town Clerk	Ongoing		MDDC relating to imposed covenants and S106  To ensure the service provision is maintained	£8,354 maintenance contract value
<u>War Memorial</u> To undertake regular cleaning	Amenities and the Built Environment Administrative Assistant	Ongoing		To ensure area is clean and safe for the public to visit, especially for Remembrance Sunday	£350
<u>Street Furniture</u> To undertake regular cleaning and risk assessments of street furniture  To consider required replacements	Amenities and the Built Environment Administrative Assistant	Ongoing		To ensure street furniture is safe for public use  To ensure cleanliness and useability	£2,300
<u>Town Council Offices</u> To relocate staff to new premises behind current office  To remain committed to purchasing a suitable town council building	Full Council Town Clerk	September 2021  Ongoing		To provide suitable offices for staff to work in, with appropriate space and equipment	£17,500  £10,000 to earmarked reserves

<b>Crediton Town Council</b>					
<b>Action Plan 2021/22</b>					
<b>Action</b>	<b>Responsible Committee and Officer</b>	<b>Timescale</b>	<b>Progress at Oct 2021</b>	<b>Brief/Community Engagement</b>	<b>Budget Requirement</b>
<u>Stoneypark</u> To ensure rental value is assessed, as per lease	Property and Assets Projects Officer	Ongoing		To undertake best practice and ensure CTC is obtaining a reasonable rent for arable land	
<u>Newcombes Meadow Toilets</u> To provide public conveniences	Property and Assets Projects Officer	June 2021		To investigate the renovation of the current toilet block, working with MDDC relating to covenants and S106	
<u>Small Open Spaces</u> To continue to provide amenities  To continue maintenance services through The Turning Tides Project  To work with Sustainable Crediton on the creation of a Community Orchard at Spinning Path Gardens	Amenities and the Built Environment Town Clerk			To continue to maintain open spaces  To ensure the service provision is maintained  To continue positive community working and provide facilities	£8,354 maintenance contract value
<u>Old Landscore School</u> To negotiate purchase of building with DCC  To present designs for renovation	Property and Assets Projects Officer Town Clerk	May 2021 – October 2021		All decisions relating to the purchase of Old Landscore School will be subject to ratification at Full Council and open to public scrutiny  Further community consultations	£16,000

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<b>Action Plan 2021/22</b>					
<b>Action</b>	<b>Responsible Committee and Officer</b>	<b>Timescale</b>	<b>Progress at Oct 2021</b>	<b>Brief/Community Engagement</b>	<b>Budget Requirement</b>
To create a Business Plan  To investigate and apply for grants					
<u>Footpaths</u> To work in partnership with Devon County Council and landowners under the P3 scheme to improve the condition of public rights of way and to ensure they remain useable	P3 Sub-Committee Amenities and the Built Environment Administrative Assistant	Ongoing		Regular updates at committee meetings and DCC officer attendance. Meetings open to the public and any reports are included within the minutes publicised on the CTC website	£1,233
<u>CCTV</u> To implement and maintain a new CCTV covering the High Street, the Town Square and Newcombes Meadow	Property and Assets Town Clerk Projects Officer	June 2021		Project has proceeded, with a contractor being approved and planning permission for the cameras has been submitted.	£32,528 (including grants and donations totalling £12,559)

<b>Crediton Town Council</b>					
<b>Action Plan 2021/22</b>					
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<b><u>Community</u></b>					
<u>Youth Worker Provision</u> To continue supporting provision of youth work in Crediton	Finance and Council Affairs Town Clerk	Ongoing		To work with our partners to provide youth work service	£18,500
<u>Floral Crediton</u> To provide a Floral Crediton event should Covid-19 restrictions allow	Amenities and the Built Environment Projects Officer	June 2021		Physical event, dependant on easing of Covid-19 restrictions	£7,900
<u>Christmas in Crediton</u> To provide a Christmas in Crediton event should Covid-19 restrictions allow To provide a Christmas tree in the Town Square, lighting at St Lawrence Green, trees and stars on buildings and cross street lighting on High Street	Christmas in Crediton Sub-Committee Projects Officer	November 2021		Physical or online event, dependant on easing of Covid-19 restrictions  To provide lighting as in previous years	£18,300
<u>Amenities Management</u> To undertake risk assessments To ensure appropriate insurance is in place	Amenities and the Built Environment Property and Assets Town Clerk	Ongoing		To create an annual inspection report	

<b>Crediton Town Council</b>					
<b>Action Plan 2021/22</b>					
<b>Action</b>	<b>Responsible Committee and Officer</b>	<b>Timescale</b>	<b>Progress at Oct 2021</b>	<b>Brief/Community Engagement</b>	<b>Budget Requirement</b>
<u>Grants</u> To provide grants to community groups and organisations	Grants Sub-Committee/Full Council Administrative Assistant	Ongoing		Continuation of support through the established grant scheme Promotion through press releases, website and social media	£27,500
<u>Neighbourhood Plan</u> To finalise the Neighbourhood Plan, to get to Regulation 15	Planning Town Strategy Town Clerk Administrative Assistant	Ongoing		To provide administrative support to collate documentation	
<u>Arts</u> To continue as a stakeholder for Share in the Square  To provide administrative support in the booking of the Town Square	Planning and Town Strategy Town Clerk Administrative Assistant	Ongoing		To support Crediton Arts Centre and other organisations to provide a Share in the Square programme  To ensure bookings are appropriately risk assessed and insured on behalf of MDCC	
<u>Climate Change</u> To continue to address climate change and sustainability issues	Climate Change and Sustainability Town Clerk	Ongoing		Work within new Terms of Reference for committee starting in April 2021 Commitment to engaging with the community	



Crediton Town Council					
Action Plan 2021/22					
Action	Responsible Committee and Officer	Timescale	Progress at Oct 2021	Brief/Community Engagement	Budget Requirement
<b><u>Civic</u></b>					
<u>Identification of Mayoral Charity</u>	Finance and Council Affairs Mayor	May 2021		To raise funds for a Mayoral Charity at appropriate Civic events	
<u>Annual Town Meeting</u>	Finance and Council Affairs Administrative Assistant Town Clerk	Mar 2022		Annual Town Meetings have been postponed in 2020 and 2021 due to Covid-19 A series of community consultation events will take place dependent on easing of lockdown restrictions All community organisations invited to attend the Annual Town Meeting in 2022	£200
<u>Mayoral Reception</u>	Finance and Council Affairs Administrative Assistant Town Clerk	March 2022		Mayoral Receptions have been postponed in 2020 and 2021 due to Covid-19 All community organisations invited to attend the Mayoral Reception in 2022	£1,200
<u>Community Awards</u> To recognise individuals for excellent service to Crediton	Finance and Council Affairs Administrative Assistant Town Clerk	Ongoing		Awards given at Mayoral Reception	
<u>Remembrance Sunday</u> To organise the Remembrance Sunday event	Finance and Council Affairs Projects Officer	November 2021		Remembrance Sunday event open to all Low key event took place in 2020, 2021 event dependant on easing of Covid-19 restrictions	£1,200

Crediton Town Council					
Action Plan 2021/22					
Action	Responsible Committee and Officer	Timescale	Progress at Oct 2021	Brief/Community Engagement	Budget Requirement
<b><u>Training</u></b>					
<u>To continue to provide appropriate training to staff:</u> ILCA – Administrative Assistant Project Management – Projects Officer Community Governance L5 – Town Clerk	Finance and Council Affairs Town Clerk	May 2021  May 2021  November 2022		Appropriate Continual Professional Development made available to staff members	£4,500 (including staff and councillor training)
<u>To continue to provide appropriate training to members</u> Inform members of relevant courses and encourage to attend	Finance and Council Affairs Town Clerk	Ongoing		Appropriate training to provide councillors with the appropriate training to undertake their role successfully.	£4,500 (including staff and councillor training)
<u>First Aid Training</u>	Finance and Council Affairs Town Clerk	August 2021		For members of staff attending council events	£4,500 (including staff and councillor training)

# Crediton Town Council

Strategic Plan 2021-2025



01363 773717

[townclerk@crediton.gov.uk](mailto:townclerk@crediton.gov.uk)

[www.crediton.gov.uk](http://www.crediton.gov.uk)

# Foreword

Crediton Town Council approved its first Strategic Plan in 2017. Since then, service delivery to the community has increased. This document focuses on our core objectives, and will enable us to measure our progress.

We are facing a more difficult operating environment with reductions in services once provided by both Devon County Council and Mid Devon District Council. We have already taken on some services previously delivered by these authorities and feel that Crediton deserves and needs investment in its future.

Crediton Town Council continually reviews and updates its policies and priorities; town councillors and staff look forward to being able to deliver these over this plan period.





**Crediton had 7,600 residents in the 2011 census but we expect this to have risen considerably due to recent development within the town.**

**Crediton Town Council is the third tier of local government after Devon County Council and Mid Devon District Council. Our role is to improve the economic, social and environmental well-being of the community, and to provide leadership through community governance and engagement in a democratic and representational way.**

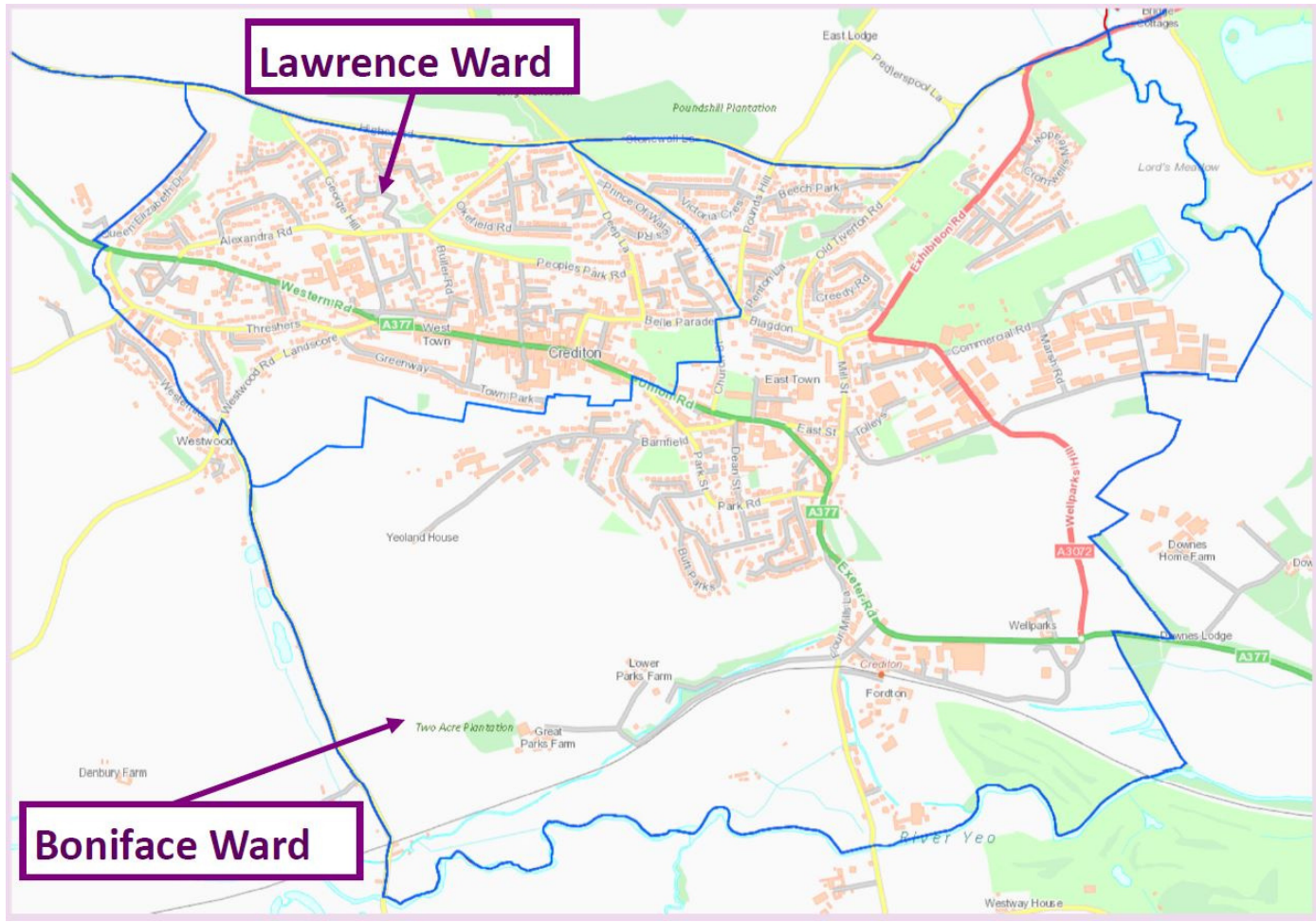
# Councillors

 **Frank Letch**  
**Mayor & Chairman**  
Lawrence Ward

 **Joyce Harris**  
**Deputy Chairman**  
Boniface Ward



- |   |  |  |   |  |  |   |   |   |   |
|---|--|--|---|--|--|---|---|---|---|
| <b>Jim Cairney</b><br>Councillor<br> | <b>John Downes</b><br>Councillor<br> | <b>John Ross</b><br>Councillor<br> | <b>Hannah Zorlu</b><br>Councillor<br> | <b>Louise Martin</b><br>Councillor<br> | <b>Liz Brookes-Hocking</b><br>Councillor<br> | <b>Guy Cochran</b><br>Councillor<br> | <b>Mike Szabo</b><br>Councillor<br> | <b>Paul Vincent</b><br>Councillor<br> | <b>Steve Huxtable</b><br>Councillor<br> |
|---|--|--|---|--|--|---|---|---|---|



# Committees

## Amenities and the Built Environment

Meeting every other month, oversees the administration of the council's three allotment sites, administration of public open spaces and other projects such as Floral Crediton

## Council Affairs and Finance

Meeting every month, is responsible for monitoring the council's financial position and staffing matters, recruitment and training alongside deciding council policy

## Planning and Town Strategy

Comments on planning, licensing and highway applications, alongside being responsible for the Neighbourhood Plan and other community events and initiatives

## Property and Assets

Meeting every other month, oversees the maintenance of council-owned property and assets and is responsible for the formulation of future maintenance planning


## Climate Change and Sustainability

Meeting every month, oversees the review of policies and practices for achieving low carbon/carbon neutral operations and sustainability within the council, and working with our partners on this issue

Additional sub-committees support work undertaken by the council:  
Parish Paths, Grants and Christmas in Crediton



# Review of our Strategic Plan 2017-22

A stone Celtic cross stands in a garden with yellow and purple flowers. The background shows a building and trees.

The Strategic Plan focused on the following core aims:

- 1) Managed development within Crediton
- 2) Protecting and preserving public services, facilities and open spaces and ensuring they are provided in a more sustainable way
- 3) Building and maintaining relations with statutory agencies, local community organisations and groups
- 4) Encouraging economic development and tourism opportunities
- 5) Better serving the community by increasing services offered and ensuring they meet its needs to build, strengthen and grow.

The new Strategic Plan aims to build on these objectives and actions in order to enhance the services we provide and improve our delivery.



# Reviewing our progress

## 2017-22

### 1) Managed Development

- Continued to make comments on applications and developments to the Local Planning Authority
- Progressed work on the Neighbourhood Plan
- Responded to statutory planning documents such as the Greater Exeter Strategic Plan, the Local Plan and associated Design Guide

### 2) Public Services

- Purchased public conveniences at Newcombes Meadow
- Grass verge cutting, previously undertaken by Devon County Council

### 3) Relationships

- Continued grant provision for community groups and organisations
- Councillor representation to outside bodies as requested

### 4) Economic Development


- Organised events that promote the town
- Supported other local events

### 5) Serving the community

- Supported provision of youth services
- Investigated potential of Old Landscore School as a public asset

# Objective 1

# Managing Development

- 
- An aerial photograph of a town nestled in a valley. The town features a mix of residential buildings, green spaces, and a prominent school building. The surrounding landscape consists of rolling green hills under a blue sky with scattered white clouds. In the foreground, there is a large, dark brown plowed field.
- Finalise the Neighbourhood Plan for Crediton
  - Ensure that Crediton Town Council plays an active role in planning decisions
  - Improve areas within the control of Crediton Town Council
  - Encourage sustainable development where possible, as a commitment to the Climate Emergency
  - Engage with the Local Planning Authority on the allocation of developer contributions to appropriate projects in the town
  - Work with our partners to make Crediton a connected town, with cycle route provision being a high priority

# Objective 2

## Providing Services

- 
- Consider the value to the community and financial implications of taking on devolved services from Devon County Council and Mid Devon District Council to ensure the retention, as far as possible, of services such as grass verge cutting and seasonal bedding
  - Work towards our open spaces being accessible to all
  - Continue to provide allotments on the three council-owned sites
  - To ensure that we offer good value for money when providing services, facilities and open spaces
  - To provide and maintain a public realm CCTV system

# Objective 3

## Building Relationships



- Offer strong leadership
- Continue to provide community grants to groups and organisations, to enhance the health, wellbeing and future of Crediton
- Maintain and develop our relationships with partners, community groups and organisations and create multi channel communication
- Provide excellent service at all times
- Work always within legislation and best practice

# Objective 4

## Promoting Crediton



- Encourage and work with partnership organisations in organising community events and projects that attract visitors
- Develop the successful Christmas in Crediton and Floral Crediton events
- Ensure the preservation of the town's historic assets
- Support local businesses, where possible, to safeguard the High Street
- Provide good quality, accessible public conveniences and attractive open spaces
- Continue town maintenance services, taking pride in where we live

# Objective 5 Strengthening our community.

- Address the Climate Emergency through emerging policy and practical changes in how we deliver services, carry out maintenance of public spaces and organise our own administration
- Maintain financial support and management to the provision of youth work
- Work collaboratively with existing groups and stakeholders to promote the character and importance of our town
- To raise our standards by participating in accredited award schemes



# Measuring our progress

This plan focuses the council on its core aims over the next four years, through which we can deliver a vision for improving Croydon for those who live here and those who visit.

Regular monitoring of the report against actual progress will be integral to delivering the objectives set out.

Staff are committed to providing reports on the progress of these objectives, and will share updates with the Council Affairs and Finance committee on a quarterly basis.

Annual reports will also form part of the delivery of this plan and these will be actively communicated to the public through the website, social media channels and newsletters.

For further information, please visit our website  
[www.croydon.gov.uk](http://www.croydon.gov.uk)  
or contact our office  
01363 773717

Thank you to Croydon Heart Project for providing photographs

<b>Crediton Town Council Forecast for 2021/2026</b>					
<b>approved on</b>					
	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Balance brought forward</b>	<b>(185,000)</b>	<b>(182,762)</b>	<b>(187,169)</b>	<b>(184,154)</b>	<b>(178,494)</b>
<b>EXPENDITURE</b>					
Salaries	125,993	128,845	131,422	134,182	137,000
Administration	13,100	13,375	13,643	13,929	14,222
Council & Councillors	17,250	19,394	19,782	20,197	20,622
Property & Parks	70,556	72,247	73,905	75,693	77,535
Amenities	26,200	26,750	27,285	27,858	28,443
Insurance	2,500	2,750	3,025	3,328	3,660
Parish Paths (P3)					
Annual Grant Funding	27,500	30,000	32,500	35,000	37,500
Localism Projects	23,588	24,083	24,565	25,081	25,608
<b>Sub Total</b>	<b>306,686</b>	<b>317,445</b>	<b>326,127</b>	<b>335,268</b>	<b>344,588</b>
<b>INCREASE IN EARMARKED RESERVES</b>					
<b>Sub Total</b>	<b>26,399</b>	<b>27,782</b>	<b>37,147</b>	<b>42,147</b>	<b>46,147</b>
<b>TOTAL EXPENDITURE</b>	<b>333,085</b>	<b>345,227</b>	<b>363,274</b>	<b>377,415</b>	<b>390,735</b>
<b>INCOME</b>					
Salaries					
Administration	(2,500)	(1,500)	(1,000)	(1,000)	(1,000)
Property & Parks	(4,629)	(4,785)	(4,939)	(5,106)	(5,279)
Amenities	(3,000)	(3,063)	(3,124)	(3,190)	(3,257)
VAT Repayment	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Localism Projects	(387)	(395)	(403)	(411)	(420)
<b>Sub Total</b>	<b>(25,516)</b>	<b>(24,743)</b>	<b>(24,466)</b>	<b>(24,707)</b>	<b>(24,956)</b>
<b>Precept</b>	<b>(325,197)</b>	<b>(335,690)</b>	<b>(346,591)</b>	<b>(357,847)</b>	<b>(369,468)</b>
<b>TOTAL INCOME</b>	<b>(350,713)</b>	<b>(360,433)</b>	<b>(371,058)</b>	<b>(382,554)</b>	<b>(394,424)</b>
<b>DEFICIT /(SURPLUS)</b>	<b>(17,629)</b>	<b>(15,206)</b>	<b>(7,784)</b>	<b>(5,139)</b>	<b>(3,688)</b>

Moved to Earmarked I

<b>Projects</b>					
Old Landscore School	554	5,830	5,830	5,830	5,830
Newcombes Meadow Toilets	13,312	4,969	4,969	4,969	4,969
CCTV	0	0	0	0	0
Bungalow	6,000	0	0	0	0
<b>Sub Total</b>	<b>19,866</b>	<b>10,799</b>	<b>10,799</b>	<b>10,799</b>	<b>10,799</b>



Balance carried forward	(182,762)	(187,169)	(184,154)	(178,494)	(171,383)
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Months of cover	7.2	7.1	6.8	6.4	6.0
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2.3%	2.0%	2.1%	2.1%
2.1%	2.0%	2.1%	2.1%
12.4%	2.0%	2.1%	2.1%
2.4%	2.3%	2.4%	2.4%
2.1%	2.0%	2.1%	2.1%
10.0%	10.0%	10.0%	10.0%

9.1%	8.3%	7.7%	7.1%
2.1%	2.0%	2.1%	2.1%
3.5%	2.7%	2.8%	2.8%

-40.0%	-33.3%	0.0%	0.0%
3.4%	3.2%	3.4%	3.4%
2.1%	2.0%	2.1%	2.1%
0.0%	0.0%	0.0%	0.0%
2.1%	2.0%	2.1%	2.1%
-3.0%	-1.1%	1.0%	1.0%

3.2%	3.2%	3.2%	3.2%
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2.8%	2.9%	3.1%	3.1%
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# QUOTE

Crediton Town Council  
Attention: Crediton Town Council  
Market Street  
Crediton  
Devon  
EX17 2BN  
UK

**Date**  
30 Mar 2021

**Expiry**  
6 Apr 2021

**Quote Number**  
QU-1013

**Reference**  
#18303

**VAT Number**  
684759473

Project Cosmic  
Office 2  
East Devon Business Centre  
Heathpark Way  
Honiton  
Devon  
EX14 1SF

Description	Quantity	Unit Price	VAT	Amount GBP
Philips 27" LED Monitor Full HD HDMI connector	3.00	131.92	20%	395.76
Docking Station HDMI VGA	3.00	55.00	20%	165.00
			Subtotal	560.76
			TOTAL VAT 20%	112.15
			<b>TOTAL GBP</b>	<b>672.91</b>



# *Credyton Town Council*

## *Financial Regulations*



Published May 2018

# *Crediton Town Council*

These Financial Regulations were approved and adopted for use in July 2006 and amended on 20<sup>th</sup> September 2011, 23<sup>rd</sup> April 2013, 22<sup>nd</sup> July 2014 minute number 1407/75, 12<sup>th</sup> May 2015 minute number 1505/16, 15<sup>th</sup> March 2016 minute number 1603/299 and 17<sup>th</sup> May 2016 minute number 1605/16.

By Resolution of the Council

**Rachel Avery PSLCC**  
**Town Clerk & Responsible Financial Officer**

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## **1. General**

- 1.1. These financial regulations govern the conduct of financial transactions of the council and may only be amended or varied by resolution of the council. Financial regulations are one of

the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> 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
  - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. A breach of these Regulations by an employee is gross misconduct.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.
- 1.9. The RFO:
  - acts under the policy direction of the council
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices
  - determines on behalf of the council its accounting records and accounting control systems
  - ensures the accounting control systems are observed
  - maintains the accounting records of the council up to date in accordance with proper practices
  - assists the council to secure economy, efficiency and effectiveness in the use of its resources
  - produces financial management information as required by the council.

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

- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations<sup>2</sup>.
- 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
  - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible
  - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records
  - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions
  - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records
  - 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
  - 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
  - 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.

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

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

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

## **2. Accounting and Audit (Internal and External)**

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate Guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, the Council will verify bank reconciliations (for all accounts) produced by the RFO. The Chairman of the Council 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.
- 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, for approval by resolution no later than 30 June each year.
- 2.4. The RFO shall be responsible for ensuring that there is an independent, adequate and effective system of internal audit of the council’s accounting, financial and other operations in accordance with proper practices. Any officer or member of the council shall, if the RFO OR Internal Auditor requires, make available such documents of the council which appear to the RFO OR Internal Auditor to be necessary for the purpose of the internal audit and shall supply the RFO or Internal Auditor with such information and explanation as the RFO or Internal Auditor considers necessary for that purpose.
- 2.5. An internal auditor, who shall be competent and independent of the operations of the council, shall be appointed by the council. The Internal Auditor will report to the council in writing as required.
- 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
  - 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
  - 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 required by 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, unless it is purely of an administrative nature.

### **3. Annual Estimates (Budget) and Forward Planning**

- 3.1. Each committee, if appropriate, shall review its forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council, no later than the end of November each year including any proposals for revising the forecast.
- 3.2. The Council Affairs and Finance Committee shall receive the proposed budgets of all other Standing Committees before the full budget is presented for adoption by the Council and shall make recommendations to the council regarding adoption or otherwise.
- 3.3. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Council.
- 3.4. The Council shall consider annual budget proposals in relation to the Council's forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.5. The council shall review the budget not later than the end of December each year and shall fix the precept to be levied for the ensuing financial year. The RFO shall issue the Precept to the billing authority and shall supply each member with a copy of the approved budget.
- 3.6. 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 £3000 and up to £5000

- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items up to £3000
- the Clerk, for items up to £2000

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. Expenditure on Revenue items may be incurred up to the amounts included in the approved budget.
- 4.4. Unspent provisions in the revenue budget for shall be carried forward to a subsequent year by the approval of the RFO.
- 4.5. 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.
- 4.6. 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 £3000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 4.7. The committee nominated in the Scheme of Delegation shall be authorised under extreme urgency to incur such expenditure up to the sum of £5000. Such decisions, either by the RFO alone or the nominated committee, will be reported to the Town Council at the earliest opportunity.
- 4.8. 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.
- 4.9. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.10. The RFO shall provide the Council with a quarterly statement of Income and expenditure under each head of the budgets, comparing actual expenditure against the Budget.
- 4.11. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this

purpose “material” shall be in excess of 15% of the budget.

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

## **Banking Arrangements and Authorisation of Payments**

- 4.13. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 4.14. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to the Council. The Council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council. The approved schedule shall be 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.
- 4.15. 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.
- 4.16. The RFO shall scrutinise invoices in relation to arithmetical accuracy and shall code them as to the appropriate expenditure heading.
- 4.17. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of the Council;
  - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the Council; or
  - c) fund transfers within the councils banking arrangements up to the sum of £20,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the Council.
- 4.18. 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 the Council.

- 4.19. 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.
- 4.20. 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.
- 4.21. 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.
- 4.22. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

## **5. Instructions for the Making of Payments**

- 5.1. The council will make safe and efficient arrangements for the making of its payments.
- 5.2. Following authorisation under Financial Regulation 4 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 5.3. 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.
- 5.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of the Council, 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. The council will not appoint members of the same family to sign cheques.
- 5.5. To indicate agreement of the details shown on the cheque or order for payments the signatories shall also each sign the schedule presented with the cheques for signature.
- 5.6. 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 at the next convenient meeting.
- 5.7. 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.

- 5.8. If thought appropriate by the council, payment for certain items (principally Salaries) may be made by Bank 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.
- 5.9. 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.
- 5.10. 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.
- 5.11. 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.
- 5.12. 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.
- 5.13. 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.
- 5.14. 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.
- 5.15. Where internet banking arrangements are made with any bank, the Clerk 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.
- 5.16. 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.

- 5.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk. A programme of regular checks of standing data with suppliers will be followed.
- 5.18. Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £500 unless authorised by the Council in writing before any order is placed.
- 5.19. 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.
- 5.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and shall be subject to automatic payment in full at each month-end.
- 5.21. There is no petty cash provision.

## **6. Payment of Salaries**

- 6.1. 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.
- 6.2. 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.
- 6.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council.
- 6.4. 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
  - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

- 6.5. 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.
- 6.6. An effective system of personal performance management should be maintained for the senior officers.
- 6.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 6.8. Before employing interim staff the council must consider a full business case.

## **7. Loans and Investments**

- 7.1. 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.
- 7.2. Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 7.3. 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 Clerk or RFO.
- 7.4. 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.
- 7.5. 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.
- 7.6. All investments of money under the control of the council shall be in the name of the council.
- 7.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 7.8. 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).

## **8. Income**

- 8.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 8.2. 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.

- 8.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 8.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year. Any bad debts amounting to less than £250 may be written off by the RFO but reported to the council at the next appropriate meeting.
- 8.5. 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.
- 8.6. The origin of each receipt shall be entered on the paying-in slip.
- 8.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 8.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made quarterly.
- 8.9. Where any significant sums of cash are 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. Orders for Work, Goods and Services**

- 9.1. 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.
- 9.2. Order books shall be controlled by the RFO.
- 9.3. 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 (I) below.
- 9.4. A member may not issue an official order or make any contract on behalf of the council.
- 9.5. 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.

## **10. Contracts**

- 10.1. 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 £25,000 in value for the supply of goods or materials or for the execution of works or specialist services the Council must comply with the Public Contract Regulations 2015 and will procure on the basis of a formal tender.
- c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time).
- d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least three members of council. Those present shall sign and date a list of those tenders received.
- g. If less than three tenders are received for contracts above £25,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- h. Any invitation to tender issued under this regulation shall be subject to Standing Order 18,<sup>3</sup> and shall refer to the terms of the Bribery Act 2010.
- i. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £2,500 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.

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

- j. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- k. 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.
- l. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations 2015 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.

## **11. Payment Under Contract for Building or Other Construction Works**

- 11.1. 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).
- 11.2. 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.
- 11.3. 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.

## **12. Stores and Equipment**

- 12.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 12.2. 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.
- 12.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 12.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

## **13. Assets, Properties and Estates**

- 13.1. 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.
- 13.2. 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 £100, in which case the Town clerk may make the decision to

dispose.

- 13.3. 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).
- 13.4. 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).
- 13.5. 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.
- 13.6. 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.

## **14. Insurance**

- 14.1. Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers.
- 14.2. 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.
- 14.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 14.4. 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.
- 14.5. 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 by the council, or duly delegated committee.

## **15. Charities**

- 15.1. 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.

## **16. Risk Management**

- 16.1. The Council is responsible for putting in place arrangements for the management of risk. Annually, the RFO shall carry out Risk Assessment and Management, using a robust, proportionate and appropriate method, across all activities of the Council together with a Risk Management Policy. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually.
- 16.2. All reports prepared for a decision by the Town Council shall include sections on “Financial Implications” and “Risk Assessments”. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

## **17. Suspension and Revision of Financial Regulations**

- 17.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.
- 17.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.