

Bakewell Town Council

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Meeting of the Town Council held in the Council Chamber, Town Hall at 7.00pm on Monday 2nd September 2024

Minutes

Non-Confidential items

5664/24 **Present**

Cllr John Boyle, Cllr Kay Fairest, Cllr Helen Garvey, Cllr Alyson Hill, Cllr Paul Miller, Cllr Paul Morgans, Cllr Bill Storey

DCllr Gareth Gee, PCSO Anthony Boswell, Peak Park Member Kath Potter

5665/24 **To receive and accept apologies for absence**

Resolved: To accept apologies from Cllr Robert Kirkwood (prior engagement) and Cllr Mark Wakeman (prior engagement)

Apologies had also been received from CCllr Alasdair Sutton and DCllr Bob Butcher

5666/24 **Mayor's announcements**

Cllr Helen Garvey reported on her mayoral duties since the August meeting, including:

- Attending the private viewing of the Matlock Artists Society Annual Art Exhibition at Town Hall on 7th August 2024
- The DDDC/BTC Closer Working Meeting
- Examining accessibility issues around Bakewell with a wheelchair user (writing an article for Peak Advertiser)
- The offer a group of cars for a "Classic Car" exhibition

5667/24 **Declaration of Members Interests**

Members are required to declare the existence and nature of any interests they may have in subsequent agenda items in accordance with the Town Council's Code of Conduct. Those interests are matters that relate to money or that which can be valued in money, affecting the Member her/his partner, extended family and close friends. Interests that become apparent at a later stage in the proceedings may be declared at that time.

None received.

5668/24 **Variation of order of business**

It was not considered necessary to vary the order of business.

5669/24 **Items in Exclusion**

To consider whether any items should be discussed in exclusion of the public and press.

It was not considered necessary to take any items "in exclusion".

5670/24 **Public Speaking**

(a) A period of not more than 30 minutes will be made available for members of the public and members of the Council to comment on any matter

PCSO Anthony Boswell gave a report of the latest recorded crime and incident figures since the last Town Council meeting; 2 shop lifting, theft of mobile phone, 1 public order, 1 criminal damage, and 1 burglary.

PCSO Boswell took questions from members and advised that PCSO Hayley Errington-Radcliffe had joined the SNT and should be included in the Town Council distribution list.

PCSO Boswell then left the meeting.

DCllr Gareth Gee gave a report on matters at District including:

- A forthcoming meeting on the implications of the revisions to the National Planning Policy Framework
- A casual vacancy has occurred for a District Councillor in the Calver and Longstone Ward

Peak Park member Kath Potter then joined the meeting and asked that the Clerk copy to members the presentation notes from "Conservation in a Changing Climate".

DCllr Gee and Kath Potter then left the meeting.

The Clerk read a report from CCllr Alasdair Sutton regarding DCC Place matters:

- He has put further pressure on officers on the delays in re-marking the roundabout and the replacement of the post and direction signage adjacent to Mountain Warehouse,
- A further request has been made for drop kerbs at the junction of the A6 Haddon Road and Burton Closes Drive
- An overhanging hedge at Burton Closes Drive has been reported
- Repairs required to potholes at North Church Street/Stanedge Road have been escalated to the cabinet member

In addition Cllr Sutton has meetings next in the next week regarding hedges at Stanton View/Moorhall.

The Clerk reported, at the request of a member of the public, a complaint regarding lengthy delays in exiting a private car park due to road congestion. This led to them receiving a parking fine. The Clerk had directed them to take the matter up with the owner/operator. Members noted the complaint and the action taken.

A member asked what arrangements are in place for recycling pedestrian litter as there are no recycling bins on The Recreation Ground. Clerk to investigate and advise.

A resident had asked if a handrail could be installed at the entrance to Endcliffe Wood from Deepdale. The request was noted by members.

A member reported that the Climate Action Group had suggested a presentation to members of the Town Council. Members asked that the organiser contact the Clerk in order that a meeting could be arranged.

(b) If the Police Liaison Officer, a County Councillor, Peak District National Park Member or District Councillor is in attendance they will be given the opportunity to raise any relevant matter.

No further items were received.

5671/24 **To approve the minutes of the meeting held on Monday 5th August 2024**

Resolved: To approve the minutes of the meeting held on Monday 5th August 2024 as a correct record.

5672/24 **Clerk's Report**

(a) To approve Clerk's Report on action taken following the meeting held on Monday 5th August 2024

Resolved: To approve the report.

(b) Project work; to receive reports and approve action taken and next steps

(i). Archaeological Research Services project

Currently up to date.

(ii). Ball Cross Wood rent review

Shooting Rights Licence issued as instructed, Shooting Syndicate invoiced for the three year agreement expiring 31st May 2027 at the new rate, payment received. Item to be discontinued from future agendas. Diary item for the Town Council meeting in February 2027.

(iii). Camper vans; Holme Lane

The Clerk reported that an A5 metal sign "No overnight camping or camper vans" has been purchased along with photo luminescent versions of the same message.

(iv). Gateway Signage

The Clerk has followed this up with DCC Place who advise that they anticipate the sign will be installed this month.

(v). Parsonage Field

Inspection of trees with contractor to decide on extent of next stage of work has been requested and hastened.

Land Registry response to Taylor Emmet is awaited.

(vi). Public Celebration of Christmas

Prices for trees have been requested from the supplier and the arrangements for 2024 have been discussed with the installer. Brackets and electric checks will be publicised via the traders group at the time the tree letters are issued. Arrangements for the Best Dressed Window to be discussed and details will go out with the Christmas tree letters. DDDC has been hastened regarding the application for the five year licence.

(vii). Riverbank Project

An invoice for the element of the project below between Bakewell Bridge and Weir Bridge has been raised and approved by DDDC Estates. Once payment is received the item will be discontinued from future agendas.

(viii). Scot's Garden

The second strimming of the 1.5m strip either side of the benches took place in early-mid August, checked and found to be in good order. The end of season mowing is to be ordered for early September.

It is understood that Chatsworth Estate now has a facility to collect arisings from the mowing. Clerk to discuss this further with John Everitt.

(ix). Sheepwash

Work by volunteers to cut and collect the vegetation was undertaken in mid-August. Thanks to all involved. See "Matters for Decision item (e) below. Works have been raised with Chatsworth for the removal of four standing dead trees (one central in the plot, two on the edge of the leat and one on the riverbank).

(x). Speed Indicator Devices

Prices have been obtained from two suppliers and are being analysed. Clerk to ascertain whether grants are available from the Police and Crime Commissioner's Office.

(xi). Street furniture

Discussed with the contractor; scheduled to take place before the end of the season.

(xii). Town centre repaving

Currently up to date.

(xiii). Town centre trees

Contractors are being sought to construct the planters.

(xiv). Town Hall Repairs and Renewals

Work is required to progress the repairs and renewals.

(xv). Tree and Woodland Management

The geotechnical report has been requested from DCC Place.

5673/24 Correspondence

Resolved: To note the following items for information;
Bakewell Rotary Club News Releases; News Release and August Program Update
DALC August 2024 Newsletter

DCC Community News August 2024,
DDCVS Update August 2024, "Socialympics" Event 25th September 2024
Derbyshire Wildlife Trust and the Derwent Living Forest
National Association of Local Councils NALC Newsletter, NALC Events, Star
Councils Awards, Chief Executive's Bulletin
Rural Action Derbyshire: Rural Housing Newsletter
Rural Service Network Bulletins August 2024

5674/24 **Report: DDDC Closer Working Meeting**

The meeting took place on Thursday 8th August 2024, with the early part of the meeting covering Flood Alleviation Measures, attended by Cllr Bill Storey, DDDC's Dave Turvey and representatives of the Environment Agency.

The balance of the meeting included those raised at the August Town Council meeting; including ragwort at the Recreation Ground and weed growth at The Butts

5675/24 **Planning**

NP/DDD/0824/0797 The Old Station Masters House, Station Road, Bakewell. Removal of existing dilapidated garage and replace with new garage. Applicants: Mr and Mrs Bogle.

Resolved: To raise no objection to the proposal.

5676/24 **Planning Notified Outcomes**

None received since the last meeting.

5677/24 **Matters for Decision**

(a) Flood alleviation measures

Cllr Bill Storey gave a report on the meeting with DDDC's Dave Turvey and members of the Environment Agency as part of the Closer Working Meeting on Thursday 8th August 2024. The principle was established that the work could go ahead.

Resolved: Clerk to ascertain the timing of the works to the riverbank.

(b) Banking hub: to receive update and to approve any actions required

Resolved: The Town Council supports the establishment of a Banking Hub in Bakewell.

Resolved: That it is believed the establishment of a Banking Hub is best served by the continued efforts of John Whitby, MP for Derbyshire Dales rather than the Town Council.

Resolved: Clerk to advise the Town Council's view to those who attended the 12th July 2024 stakeholders meeting.

(c) To approve revised Financial Regulations

Resolved: To adopt the revised Financial Regulations at Annex A.

(d) Weir Bridge:

i. DCC maintenance work including removal of love locks, repainting and resurfacing; to receive update and to approve any further action

DCC is to transfer the locks remaining on the bridge on 16th September 2024 to a community group who intend to relocate the locks to an agreed site at Thornbridge Hall. Work is then to start on repainting and resurfacing the bridge.

ii. Love lock bench

Resolved: No further action necessary at present.

(e) Land Management Review: to approve creating management plan for Sheepwash and environs

Resolved: To request a meeting with the PDNPA conservation officer to discuss what work can be undertaken to the structure of Sheepwash.

Resolved: To arrange a meeting with Chatsworth Estate to discuss the establishment of a management plan for Sheepwash.

(f) DDDC Car Parks Review: To approve response

Resolved: To note the Car Parks Review

(g) DALC Day 17th October 2024; to approve attendance by the Clerk to this annual event at a cost of £60

Resolved: To approve the attendance by the Clerk to DALC Day at a cost of £60.

5678/24 **Finance**

(a) Statement of account

Resolved: To note the following balances;

Account	Date	Balance
Instant Access Reserve	27/08/24	£198,286.10
Instant Access Reserve Support Account	27/08/24	£100
Nationwide Building Society	31/03/24	£51,965.55
Petty Cash/Vouchers held	27/08/24	£100

(b) To receive report on items of income

Resolved: To note the following items of income;

Date	Source	Amount
31/07/24	Interest Received (RBS)	£269.35
27/08/24	Receipt Bakewell Shoot	£450

(c) Approval of payments

Resolved: To approve the following payments;

Payment schedule: Debit card, Direct Debits and Charges

Date	Payee	Amount	VAT	Total
29/07/24	NEST Pension	£259.26		£259.26
06/08/24	BT Business bill	£51.53	£10.31	£61.84

Payment schedule: Digital banking transactions

Date	Payee	Amount	VAT	Total
29/07/24	BT&CT	£151.67	£30.33	£182
29/07/24	Paint and materials			
29/07/24	Clerk			<i>Not for publication</i>
29/07/24	Month 4			
29/07/24	HMRC			<i>Not for publication</i>
29/07/24	Month 4			
04/07/24	Chatsworth Estate	£1,600	£320	£1,920
	Tree works, per report			
	Invoice ARINV/0014858			
	Minute 5563/24(b)(xiii) refers			

Date	Payee	Amount	VAT	Total
07/08/24	BT&CT <i>Refreshments at Albert Keir's 99th birthday event) £100.90</i>	£100.90		£100.90
21/08/24	Banana Print <i>Business cards</i>	£14.90		£14.90

Payment schedule:

Date	Payee	Amount	VAT	Total
29/08/24	Chatsworth Estate <i>Mowing of footpaths in Scot's Garden, strimming around benches, bins and entrances. Strimming of footpaths at Sheepwash. Strimming at Catcliffe</i>	£400	£80	£480
29/08/24	Clerk <i>Month 5</i>			<i>Not for publication</i>
29/08/24	HMRC <i>Month 5</i>			<i>Not for publication</i>

(d) To consider Risk Assessment and Insurance issues for decisions made above

All decisions taken in good faith. No further risk assessment or further insurance items received.

5679/24 Time, date and place of next meeting

Staff Committee 5pm Wednesday 18th September 2024

The agenda closes at 9am on Wednesday 11th September 2024

Full Council 7pm on Monday 7th October 2024 in the Council Chamber.

The agenda closes at 9am on Monday 30th September 2024.

The meeting closed at 8.59pm

Bakewell Town Council

Financial Regulations 2024-25

Adopted at Annex A to minute 5677/24(c)

Next Review due: 6th May 2025

Bakewell Town Council Financial Regulations

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1. General

1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.

1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.

1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.

1.4. In these Financial Regulations:

- 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
- "Approve" refers to an online action, allowing an electronic transaction to take place.
- "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
- 'Proper practices' means those set out in *The Practitioners' Guide*
- *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
- 'Must' and **bold text** refer to a statutory obligation the council cannot change.
- 'Shall' refers to a non-statutory instruction by the council to its members and staff.

1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Clerk has been appointed as RFO and these regulations apply accordingly. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and control systems;
- ensures the accounting control systems are observed;
- ensures the accounting records are kept up to date;

- seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**
- **setting the final budget or the precept (council tax requirement);**
 - **the outcome of a review of the effectiveness of its internal controls**
 - **approving accounting statements;**
 - **approving an annual governance statement;**
 - **borrowing;**
 - **declaring eligibility for the General Power of Competence; and**
 - **addressing recommendations from the internal or external auditors.**
- 1.7. In addition, the council shall:
- determine and regularly review the bank mandate for all council bank accounts;
 - authorise any grant or single commitment in excess of £5,000.

2. Risk management and internal control

- 2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
- **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**

- **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council {Finance Committee}.
 - 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council.**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.

- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the council.
- 3.9. Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
 - initiate or approve accounting transactions;
 - provide financial, legal or other advice including in relation to any future transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
- 3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

- 4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in November for the following

financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council.

- 4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all receipts and payments for the following financial year along with a forecast for the following three financial years, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.
- 4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council not later than the end of November each year.
- 4.6. The draft budget and three-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the council.
- 4.7. Having considered the proposed budget and three-year forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that

the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.

- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.8. For contracts greater than £3,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;
- 5.9. where the value is between £500 and £3,000 excluding VAT, the Clerk shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the Clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
 - i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;

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

- iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below £500 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council, for any items below £3000 excluding VAT.
 - the council for all items over £3,000;
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with the Royal Bank of Scotland. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking/cheque, in accordance with a resolution of the council or a delegated decision by an officer, unless the council resolves to use a different payment method.
- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.
- 6.7. A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the council.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:
 - i. any payments of up to £500 excluding VAT, within an agreed budget.

- ii. payments of up to £3,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
 - iv. 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.
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

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

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

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by two members.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

- 8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council meeting. Any signatures obtained away from council meetings shall be reported to the council at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

10. Petty Cash

- 10.1. The RFO shall maintain a petty cash imprest account of £100 and may provide petty cash to officers for the purpose of defraying operational and other expenses.
- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
 - b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council.

- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

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

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. Any repayment claim under section 33 of the VAT Act 1994 shall be made at least annually at the end of the financial year.

14. Payments under contracts for building or other construction works

- 14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 15.2. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 15.3. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

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

- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
- No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

17. Insurance

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk shall give prompt notification of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers.
- 17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

18. Charities

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

any audit or independent examination as may be required by Charity Law or any Governing Document.]

19. Suspension and revision of Financial Regulations

- 19.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.