

# TANGMERE PARISH COUNCIL



## Clerk to the Council

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## MEMBERS OF THE FINANCE COMMITTEE

ARE HEREBY INVITED TO A MEETING OF THE COMMITTEE TO BE HELD REMOTELY  
USING ZOOM SOFTWARE AT  
**7.30PM ON TUESDAY 29 SEPTEMBER 2020 IN THE COMMITTEE ROOM,**  
TANGMERE VILLAGE CENTRE, MALCOLM ROAD, TANGMERE

**Meeting ID: 896 1208 3264**

**Passcode: 490459**

ALL MEMBERS OF THE PUBLIC HAVE A RIGHT, AND ARE WELCOME, TO ATTEND.

Parish Clerk

24 September 2020

## AGENDA

### 1. Apologies

To receive apologies for absence

### 2. Declarations of Interest

To receive from Members any declarations of disclosable pecuniary and non-pecuniary interests in relation to any items included on the agenda for this meeting required to be disclosed by the Localism Act 2011 and the Tangmere Members' Code of Conduct.

### 3. Public participation

Members of the public present may make representations or raise questions on issues included on the agenda. This session to be conducted in accordance with Standing Order 3 e to 3 k.

### 4. Minutes

To approve as an accurate record the minutes of the meeting held on 11 February 2020 (circulated with this agenda).

### 5. Action Points

To hear updates on progress against those action points not otherwise included on this agenda.

### 6. Procurement Procedures

To note the requirements of the Council's Financial Regulations regarding procurement and to review recent procurement exercises against those regulations. Financial Regulations are attached for the information of Members – Regulations 10 & 11 are particularly relevant.

## **7. Insurance**

Members are asked to consider the documents attached as a confidential annexe to this agenda. These papers include evidence of three quotes obtained for the Council's insurance and the policy details for the policy recommended by the broker. Members to note that the annual insurance premium for the current year is £3,239.26 (the amount paid was lower because no actual charge was made for the part year cost of insuring the new play equipment) and that the annual premium of the recommended policy is £3,418.83 (both figures include IPT).

Members are asked to agree renewal of the insurance policy as recommended.

## **8. Community Wardens – Additional Funding**

To consider a request from Chichester District Council for an additional contribution towards the Community Warden scheme – to cover a proportion of 50% of the cost of the Senior Warden. Table exemplified the additional contribution attached to this agenda.

## **9. Budget Setting 2021/22**

To consider the strategy process and timetable for setting the budget for 2021/22 with a view to be able to set the precept before the end of January 2021. The budget monitoring report considered by Full Council on 10 September is attached as an aide memoire.

## **10. NHB 2020**

To note the contents of a letter received recently from Chichester District Council (letter attached to this agenda).

## **11. Any other matters for information only**

## **12. Date of next meeting: Tuesday 8 December 2020**

# TANGMERE PARISH COUNCIL



## Minutes of the Finance Committee Meeting held on 11 February 2020 in the Committee Room

**Present:** Councillors Andrew Irwin (Chairman), Kate Beach, Roger Birkett, Simon Oakley and James Stanbridge

**In attendance:**  
Louise Steele – Clerk to the Council

No.		ACTION								
267	<p><b>AGENDA ITEM 1 - APOLOGIES</b> There were none, all members of the Committee being present.</p>									
268	<p><b>AGENDA ITEM 2 - DECLARATIONS OF INTEREST</b> Cllr Oakley declared non pecuniary interests, in general terms, as a member of Chichester District Council and as a member of West Sussex County Council.</p>									
269	<p><b>AGENDA ITEM 3 – PUBLIC PARTICIPATION</b> There was none.</p>									
270	<p><b>AGENDA ITEM 4 - MINUTES</b> The minutes of the meeting held on 10 December 2019 were agreed as an accurate record of the meeting and signed as such by the Chairman</p>									
271	<p><b>AGENDA ITEM 5 - ACTION POINTS</b> A brief update was given on progress to date on the action points in the previous minutes.</p>									
272	<p><b>AGENDA ITEM 6 – FINANCE</b> Payments totalling £21,158.57 made between 1 December 2019 and 31 January 2020 from the Parish Council account were authorised as were payments totalling £5,493.44 made from the Village Centre account in the same period. The schedules of payments are attached to the record minutes.</p> <p>The following bank account balances as at 31 January 2020 were reported:</p> <p><b>Parish Council</b></p> <table data-bbox="485 1547 1007 1615"> <tr> <td>Business High Interest</td> <td>£106,566.56</td> </tr> <tr> <td>Current</td> <td>£1,052.00</td> </tr> </table> <p><b>Village Centre</b></p> <table data-bbox="485 1682 1007 1749"> <tr> <td>Business Instant Access</td> <td>£9,550.04</td> </tr> <tr> <td>Business</td> <td>£1,243.95</td> </tr> </table> <p>Bank reconciliation statements for both cashbooks (Parish Council and Village Centre) as at 31 January 2020 were received and noted.</p> <p>The Income &amp; Expenditure figures for the first ten months of the financial year (1 April 2019 to 31 January 2020) were considered and noted. Concern was expressed about an apparent overspend against budget. A draft balance sheet as at 31 January 2020 was also considered. There was some discussion of the additional commentary required in order to make the reports more useful to the</p>	Business High Interest	£106,566.56	Current	£1,052.00	Business Instant Access	£9,550.04	Business	£1,243.95	
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Current	£1,052.00									
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	Committee.	
<b>273</b>	<b>AGENDA ITEM 7 – BANKING ARRANGEMENTS</b> It was resolved that the RFO should seek to switch the Council's bank accounts to Metro Bank. If this were not to be possible the Clerk to bring the matter back to the Committee or Full Council.	<b>RFO (Clerk)</b>
<b>274</b>	<b>AGENDA ITEM 8 – WEBSITE</b> Members agreed a website specification and agreed that quotes be sought and submitted to the next meeting of Full Council for decision.	<b>Clerk</b>
<b>275</b>	<b>AGENDA ITEM 9 – VE75</b> Members considered recent correspondence from Chichester District Council (CDC) about the availability of grant funding for commemoration of VE Day in 2020. It was agreed that the Clerk should apply for a grant to renew the plaques in the memorial woodland.	<b>Clerk</b>
<b>276</b>	<b>AGENDA ITEM 10 – NHB 2017 UNDERSPEND</b> Members agreed to link the matter of the £658.48 underspend on 2017 New Homes Bonus to the VE75 matter above and to seek CDC's agreement to utilise the underspend for the same project to commemorate VE Day in 2020.	<b>Clerk</b>
<b>277</b>	<b>AGENDA ITEM 11 – OPERATION WATERSHED</b> There was nothing to report under this item.	
<b>278</b>	<b>AGENDA ITEM 12 – GDPR HANDLING OF PERSONAL INFORMATION</b> Members considered the Council's procedures for gathering and using personal data and it was agreed that the Clerk report further on the matter to the next meeting of the Committee.	<b>Clerk</b>
<b>279</b>	<b>AGENDA ITEM 13 – ANY OTHER MATTERS FOR INFORMATION ONLY</b> There were none	

**Date of next meeting:** Tuesday 7 April 2020

**Chairman:**

**Date:**



# **TANGMERE PARISH COUNCIL**

## **FINANCIAL REGULATIONS**

Adopted by Council 5 March 2020



## Tangmere Parish Council – Financial Regulations

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## Tangmere Parish Council – Financial Regulations

These Financial Regulations were adopted by the Council at its Meeting held on 10 May 2018.

### 1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
  - for the timely production of accounts;
  - that provide for the safe and efficient safeguarding of public money;
  - to prevent and detect inaccuracy and fraud; and
  - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.
- 1.9. The RFO;
  - acts under the policy direction of the council;
  - 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;



## Tangmere Parish Council – Financial Regulations

- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
  - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
  - a record of the assets and liabilities of the council; and
  - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
  - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
  - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
  - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
  - measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- setting the final budget or the precept (council tax requirement);
  - approving accounting statements;
  - approving an annual governance statement;
  - borrowing;
  - writing off bad debts;
  - declaring eligibility for the General Power of Competence; and
  - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full council only.
- 1.14. In addition the council must:





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

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

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

### 2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance Committee.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
- be competent and independent of the financial operations of the council;
  - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;



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- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- have no involvement in the financial decision making, management or control of the council.

2.7. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

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

### 3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

3.1. Each committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Finance Committee not later than the end of November each year including any proposals for revising the forecast.

3.2. The RFO must each year, by no later than October, 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 Finance Committee and the council.

3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

### 4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £5,000;
- a duly delegated committee of the council for items over £1,000; or



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- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1,000.

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

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

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of council services, the Clerk may authorise revenue expenditure on behalf of the council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The Clerk shall report such action to the chairman of the council as soon as possible and to the council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the Finance Committee and the Village Centre Committee with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £100 or 15% of the budget.
- 4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

### **5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS**

- 5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO shall prepare a schedule of payments made requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to



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the Finance Committee. The committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Finance Committee. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council [or Finance Committee] meeting.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
  - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee];
  - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee]; or
  - c) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council [,or a duly authorised committee,] may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of the Finance Committee.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.



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- 5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

### 6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council or duly delegated committee.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil and the invoice or other voucher.
- 6.6. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.
- 6.7. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.9. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.10. 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



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councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

- 6.11. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.12. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.13. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.14. Where internet banking arrangements are made with any bank, the Clerk shall be identified as the main contact for the bank and the Parish Administrator appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.15. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.16. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk, the RFO, and a member. A programme of regular checks of standing data with suppliers will be followed.
- 6.17. Any Debit Card issued for use will be specifically restricted to the Clerk [and the RFO] and will also be restricted to a single transaction maximum value of [£500] unless authorised by council or finance committee in writing before any order is placed.
- 6.18. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

## **7. PAYMENT OF SALARIES**

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates





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stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
  - a) by any councillor who can demonstrate a need to know;
  - b) by the internal auditor;
  - c) by the external auditor; or
  - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.8. Before employing interim staff the council must consider a full business case.

## 8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.4. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.5. All investments of money under the control of the council shall be in the name of the council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.



## Tangmere Parish Council – Financial Regulations

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

### 9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

### 10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by the RFO.
- 10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.
- 10.4. A member may not issue an official order or make any contract on behalf of the council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure





## Tangmere Parish Council – Financial Regulations

that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

### 11. CONTRACTS

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

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
  - i. for the supply of gas, electricity, water, sewerage and telephone services;
  - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
  - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
  - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
  - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
  - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>1</sup>.
- 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)<sup>2</sup>.
- 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

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<sup>1</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

<sup>2</sup> Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)



## Tangmere Parish Council – Financial Regulations

specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

- f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Order, 18 d and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £1,000 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

### **12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)**

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Cler to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

### **13. STORES AND EQUIPMENT**

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.]



## Tangmere Parish Council – Financial Regulations

### 14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

### 15. INSURANCE

- 15.1. Following the annual risk assessment (per Regulation 16), the RFO shall effect all insurances and negotiate all claims on the council's insurers [in consultation with the Clerk].
- 15.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.]
- 15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.



## **Tangmere Parish Council – Financial Regulations**

### **16. RISK MANAGEMENT**

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

### **17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

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

Funding Partner	Contribution 2020/ 21 50% not including senior post	Additional payment from 2021/22 based on % of current contributions	Total contribution 2021/22 50% of the whole service allowing 2% inflation	Total additional contribution 21/22
West Wittering PC	3329	3% 750	4179	850
Tangmere PC	12651	11% 2750	15709	3058
Selsey Town Council	18376	15% 3750	22564	4188
Oving PC	5878	5% 1250	7269	1391
Hyde	21848	17% 4250	26615	4767
Clarion	2861	3% 750	3682	821
Home group	624	0.5% 125	764	140
Earnley PC	364	0.3% 75	447	83
City Council	41616	34% 8500	51109	9493
Bracklesham and E Wittering	9363	8% 2000	11588	2225
	116,910	24,200	143926	

## Detailed Income &amp; Expenditure by Budget Heading 31/08/2020

Month No: 5

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<b>101 Administration</b>							
1030 Advertising Income	1,443	0	1,500	1,500			0.0%
1090 Misc Income	850	0	1,000	1,000			0.0%
1176 Precept	68,020	39,647	79,293	39,646			50.0%
1177 C T Benefit Support Grant	1,967	0	0	0			0.0%
1196 Interest Received	223	90	0	(90)			0.0%
<b>Administration :- Income</b>	<b>72,502</b>	<b>39,737</b>	<b>81,793</b>	<b>42,056</b>			<b>48.6%</b>
4001 Salaries	27,613	12,338	30,120	17,782	17,782		41.0%
4002 Employers NIC	1,412	692	1,832	1,140	1,140		37.8%
4004 Employer's Pension Cost	5,992	2,554	6,536	3,982	3,982		39.1%
4008 Courses/Conferences/Training	429	0	500	500	500		0.0%
4016 Cleaning Material	0	111	0	(111)	(111)		0.0%
4020 Miscellaneous Expenses	0	0	50	50	50		0.0%
4021 Telephone & Internet	558	235	500	265	265		47.0%
4022 Postage	186	24	200	176	176		12.0%
4023 Printing & Stationery	595	554	750	196	196		73.9%
4024 Subscriptions	985	975	1,500	525	525		65.0%
4025 Insurance	3,161	0	3,000	3,000	3,000		0.0%
4031 Covid-19	0	1,230	0	(1,230)	(1,230)		0.0%
4033 Newsletter	3,939	1,572	4,250	2,678	2,678		37.0%
4034 Website	1,495	156	400	244	244		39.0%
4038 Equipment Maintenance	55	0	1,000	1,000	1,000		0.0%
4040 Dog Bin Emptying	1,652	0	1,700	1,700	1,700		0.0%
4042 Small Tools/Equipment	686	0	1,000	1,000	1,000		0.0%
4051 Bank Charges	0	54	0	(54)	(54)		0.0%
4053 Loan Interest	5,115	0	3,350	3,350	3,350		0.0%
4054 Loan Capital Repaid	9,399	0	6,400	6,400	6,400		0.0%
4056 Professional Fees - Legal	258	0	0	0	0		0.0%
4057 Professional Fees - Audit	712	150	800	650	650		18.8%
4058 Other Professional Fees	6,921	670	0	(670)	(670)		0.0%
4059 Election Costs	338	0	0	0	0		0.0%
4200 Chairman's Allowance	150	0	0	0	0		0.0%
4723 Christmas Expenses	246	0	0	0	0		0.0%
<b>Administration :- Indirect Expenditure</b>	<b>71,897</b>	<b>21,316</b>	<b>63,888</b>	<b>42,572</b>	<b>0</b>	<b>42,572</b>	<b>33.4%</b>
5020 Tfr to Youth services EMR	2,000	0	2,000	2,000		2,000	0.0%
5023 Tfr to Election EMR	513	0	850	850		850	0.0%
<b>Administration :- Other Costs</b>	<b>2,513</b>	<b>0</b>	<b>2,850</b>	<b>2,850</b>	<b>0</b>	<b>2,850</b>	<b>0.0%</b>
<b>Net Income over Expenditure</b>	<b>(1,907)</b>	<b>18,421</b>	<b>15,055</b>	<b>(3,366)</b>			

## Detailed Income &amp; Expenditure by Budget Heading 31/08/2020

Month No: 5

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>107 Grants</u>							
4701 Grants	0	0	950	950		950	0.0%
4702 Grants - s137	0	0	100	100		100	0.0%
4703 Grants - PAP Initiatives	0	0	1,000	1,000		1,000	0.0%
4704 Grant - Churchyard	0	0	250	250		250	0.0%
4705 Grant - Youth Work	4,000	0	0	0		0	0.0%
4711 Comm Wardens Cont	23,350	0	12,600	12,600		12,600	0.0%
Grants :- Indirect Expenditure	<b>27,350</b>	<b>0</b>	<b>14,900</b>	<b>14,900</b>	<b>0</b>	<b>14,900</b>	<b>0.0%</b>
5120 Tfr from Youth Services EMR	(2,000)	0	0	0		0	0.0%
Grants :- Other Costs	<b>(2,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Expenditure</b>	<b>(25,350)</b>	<b>0</b>	<b>(14,900)</b>	<b>(14,900)</b>			
<u>109 Capital &amp; Projects</u>							
1049 S106 Income	21,225	0	0	0			0.0%
1050 New Homes Bonus Income	34,978	0	0	0			0.0%
Capital & Projects :- Income	<b>56,203</b>	<b>0</b>	<b>0</b>	<b>0</b>			
4902 OP Watershed Works	5,170	0	0	0		0	0.0%
4908 CP NHB 2018	5,450	0	0	0		0	0.0%
4909 CP Multi Media Project	18,131	0	0	0		0	0.0%
4910 CP NHB 2019	7,915	29,270	0	(29,270)		(29,270)	0.0%
4911 CP Recreation Field Bund	0	22,396	0	(22,396)		(22,396)	0.0%
Capital & Projects :- Indirect Expenditure	<b>36,666</b>	<b>51,666</b>	<b>0</b>	<b>(51,666)</b>	<b>0</b>	<b>(51,666)</b>	
5128 Tfr from New Homes Bonus EMR	0	(24,246)	0	24,246		24,246	0.0%
Capital & Projects :- Other Costs	<b>0</b>	<b>(24,246)</b>	<b>0</b>	<b>24,246</b>	<b>0</b>	<b>24,246</b>	
<b>Net Income over Expenditure</b>	<b>19,537</b>	<b>(27,420)</b>	<b>0</b>	<b>27,420</b>			
5130 plus Tfr from CIL EMR	0	22,396					
<b>Movement to/(from) Gen Reserve</b>	<b>19,537</b>	<b>(5,024)</b>					
<u>201 Rec Field &amp; Meadow Way</u>							
1011 Fete Income	369	0	0	0			0.0%
Rec Field & Meadow Way :- Income	<b>369</b>	<b>0</b>	<b>0</b>	<b>0</b>			
4031 Covid-19	0	126	0	(126)		(126)	0.0%
4036 Property Maintenance	0	250	600	350		350	41.7%
4039 ROSPA Fees	186	246	200	(46)		(46)	123.0%
4041 Equipment Hire	0	8	0	(8)		(8)	0.0%
4042 Small Tools/Equipment	0	0	100	100		100	0.0%

## Detailed Income &amp; Expenditure by Budget Heading 31/08/2020

Month No: 5

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4046 Grass Cutting	1,867	1,544	3,500	1,956		1,956	44.1%
4047 Tree/Hedge Maintenance	0	0	1,000	1,000		1,000	0.0%
4048 Other Grounds Maintenance	1,005	0	0	0		0	0.0%
4058 Other Professional Fees	625	0	0	0		0	0.0%
4721 Fete Expenses	435	0	0	0		0	0.0%
Rec Field & Meadow Way :- Indirect Expenditure	<b>4,118</b>	<b>2,174</b>	<b>5,400</b>	<b>3,226</b>	<b>0</b>	<b>3,226</b>	<b>40.3%</b>
<b>Net Income over Expenditure</b>	<b>(3,749)</b>	<b>(2,174)</b>	<b>(5,400)</b>	<b>(3,226)</b>			
<u>203 Street Lighting</u>							
4014 Electricity	96	95	300	205		205	31.5%
4036 Property Maintenance	0	0	100	100		100	0.0%
4038 Equipment Maintenance	78	80	0	(80)		(80)	0.0%
Street Lighting :- Indirect Expenditure	<b>174</b>	<b>175</b>	<b>400</b>	<b>225</b>	<b>0</b>	<b>225</b>	<b>43.7%</b>
<b>Net Expenditure</b>	<b>(174)</b>	<b>(175)</b>	<b>(400)</b>	<b>(225)</b>			
<u>204 Open Spaces</u>							
1012 Christmas Income	40	0	0	0			0.0%
1020 Rent Received	590	490	0	(490)			0.0%
Open Spaces :- Income	<b>630</b>	<b>490</b>	<b>0</b>	<b>(490)</b>			
4016 Cleaning Material	334	111	0	(111)		(111)	0.0%
4018 Refuse disposal/Bin Emptying	1,755	0	0	0		0	0.0%
4035 Speed Indicator Devices	0	310	0	(310)		(310)	0.0%
4042 Small Tools/Equipment	48	0	0	0		0	0.0%
4046 Grass Cutting	1,404	0	0	0		0	0.0%
4047 Tree/Hedge Maintenance	1,573	495	600	105		105	82.5%
4048 Other Grounds Maintenance	4,081	1,564	2,200	637		637	71.1%
4304 Village Green	560	0	0	0		0	0.0%
Open Spaces :- Indirect Expenditure	<b>9,755</b>	<b>2,480</b>	<b>2,800</b>	<b>320</b>	<b>0</b>	<b>320</b>	<b>88.6%</b>
<b>Net Income over Expenditure</b>	<b>(9,125)</b>	<b>(1,990)</b>	<b>(2,800)</b>	<b>(810)</b>			
<u>205 Allotments</u>							
1020 Rent Received	1,055	1,201	1,200	(1)			100.1%
1054 Aviation Museum Water Income	552	0	0	0			0.0%
1090 Misc Income	1,068	260	800	540			32.6%
Allotments :- Income	<b>2,675</b>	<b>1,462</b>	<b>2,000</b>	<b>538</b>			<b>73.1%</b>
4012 Water	1,370	326	1,000	674		674	32.6%
4020 Miscellaneous Expenses	0	70	0	(70)		(70)	0.0%



## Detailed Income &amp; Expenditure by Budget Heading 31/08/2020

Month No: 5

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4024 Subscriptions	147	0	130	130		130	0.0%
4038 Equipment Maintenance	150	0	0	0		0	0.0%
4042 Small Tools/Equipment	48	0	0	0		0	0.0%
Allotments :- Indirect Expenditure	<b>1,715</b>	<b>395</b>	<b>1,130</b>	<b>735</b>	<b>0</b>	<b>735</b>	<b>35.0%</b>
<b>Net Income over Expenditure</b>	<b>960</b>	<b>1,066</b>	<b>870</b>	<b>(196)</b>			
<b>301 Tangmere Village Centre</b>							
1000 Pitch Hire - Football	287	0	300	300			0.0%
1001 Pitch Hire - Cricket	1,321	214	200	(14)			107.0%
1002 Pitch Hire - Tennis	126	0	150	150			0.0%
1003 Letting Income - Occas'l Users	3,565	108	4,500	4,392			2.4%
1010 Letting Income - Regular Users	22,640	2,089	24,000	21,911			8.7%
1040 Solar Panel Income	753	0	800	800			0.0%
1061 Grants Received	0	10,000	0	(10,000)			0.0%
1090 Misc Income	70	140	0	(140)			0.0%
Tangmere Village Centre :- Income	<b>28,762</b>	<b>12,551</b>	<b>29,950</b>	<b>17,399</b>			<b>41.9%</b>
4011 Rates	7,218	0	7,250	7,250		7,250	0.0%
4012 Water	187	145	1,000	855		855	14.5%
4014 Electricity	1,272	305	1,000	695		695	30.5%
4015 Gas	2,070	496	2,000	1,504		1,504	24.8%
4016 Cleaning Material	679	24	800	776		776	3.0%
4017 Cleaning Contract	6,823	2,515	7,400	4,885		4,885	34.0%
4018 Refuse disposal/Bin Emptying	456	35	0	(35)		(35)	0.0%
4020 Miscellaneous Expenses	892	(155)	300	455		455	(51.5%)
4021 Telephone & Internet	1,041	455	900	445		445	50.6%
4023 Printing & Stationery	0	0	100	100		100	0.0%
4024 Subscriptions	1,328	(781)	400	1,181		1,181	(195.3%)
4025 Insurance	169	174	0	(174)		(174)	0.0%
4031 Covid-19	0	820	0	(820)		(820)	0.0%
4036 Property Maintenance	11,634	1,259	4,000	2,741		2,741	31.5%
4037 Cricket Square Maintenance	461	0	0	0		0	0.0%
4038 Equipment Maintenance	1,013	110	0	(110)		(110)	0.0%
4041 Equipment Hire	43	0	0	0		0	0.0%
4042 Small Tools/Equipment	1,047	1,450	0	(1,450)		(1,450)	0.0%
4048 Other Grounds Maintenance	759	303	0	(303)		(303)	0.0%
Tangmere Village Centre :- Indirect Expenditure	<b>37,092</b>	<b>7,156</b>	<b>25,150</b>	<b>17,994</b>	<b>0</b>	<b>17,994</b>	<b>28.5%</b>
5111 Tfr from VC Fund	(8,331)	0	0	0		0	0.0%
Tangmere Village Centre :- Other Costs	<b>(8,331)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Income over Expenditure</b>	<b>0</b>	<b>5,395</b>	<b>4,800</b>	<b>(595)</b>			

## Detailed Income &amp; Expenditure by Budget Heading 31/08/2020

Month No: 5

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>999</u> <u>VAT</u>	0	0	0	0		0	0.0%
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
Grand Totals:- Income	161,141	54,241	113,743	59,502			47.7%
Expenditure	180,949	61,116	116,518	55,402	0	55,402	52.5%
<b>Net Income over Expenditure</b>	<b>(19,808)</b>	<b>(6,876)</b>	<b>(2,775)</b>	<b>4,101</b>			
plus Tfr from CIL EMR	0	22,396					
<b>Movement to/(from) Gen Reserve</b>	<b>(19,808)</b>	<b>15,520</b>					

## Detailed Balance Sheet - Excluding Stock Movement

Month 5 Date 31/08/2020

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
100	Bookings Debtors	239	
105	VAT Control	11,274	
201	Current/High Int Account	155	
202	PC Unity Trust Accounts	63,103	
211	VC Current/Reserve Account	(234)	
220	VC Unity Trust Accounts	14,162	
<b>Total Current Assets</b>			<b>88,699</b>
<u>Current Liabilities</u>			
516	PAYE/NIC Due	502	
517	Pension Payable	651	
520	Net Wages Control	1,964	
<b>Total Current Liabilities</b>			<b>3,116</b>
<b>Net Current Assets</b>			<b>85,582</b>
<b>Total Assets less Current Liabilities</b>			<b>85,582</b>
<u>Represented by :-</u>			
301	Current Year Fund	(6,876)	
310	General Reserve	44,949	
311	General Reserve - V Centre	12,541	
320	EMR Youth Services	8,000	
322	EMR Bus Shelters	4,305	
323	EMR Elections	4,763	
324	EMR Allotments	312	
326	EMR Village Fete	652	
327	EMR Operation Watershed Grants	3,990	
328	EMR New Homes Bonus	3,487	
329	EMR Christmas Tree	94	
330	EMR Community Infrastructure L	7,924	
340	ARR Village Centre Car Park	1,441	
<b>Total Equity</b>			<b>85,582</b>

Mrs Louise Steel  
Clerk of Tangmere Parish Council  
Tangmere Village Centre  
Malcolm Road  
Tangmere  
Chichester  
West Sussex  
PO20 2HS

If calling please ask for: Emma Beeney  
ebeeney@chichester.gov.uk  
01243 534839

Our ref: NHB 26/20, 27/20 & 28/20

Your ref:

23<sup>rd</sup> September 2020

Dear Louise,

## **New Homes Bonus (Parish Allocations) 2020/21 – Tangmere Parish Council**

A special meeting of the Grants and Concessions Panel was held on Wednesday 16<sup>th</sup> September 2020 to consider a number of applications made to the New Homes Bonus (Parish Allocations), including the three applications from Tangmere Parish Council in respect of accessible play equipment, a water fountain for the Village centre, and water/waste supply to the Youth Hall.

I am pleased to confirm that the Panel were supportive of your bids and up to £31,070.73 will be available to Tangmere Parish Council for the following purposes:

Our reference	Project description	Awarded
NHB 26/20	Accessible play equipment	£24,876
NHB 27/20	Water fountain	£2,146
NHB 28/20	Water supply to youth hall	£3,807

The awards are made subject to a number of standard conditions. Please find enclosed two copies of a proposed Agreement which have been signed on behalf of Chichester District Council. I would be grateful if you would sign both copies on behalf of Tangmere Parish Council, accepting the terms of the Agreement, and return one signed copy. It is important that the whole Parish Council is aware of the terms of the Agreement, particularly the restricted use of the monies and the requirement to seek the Grants and Concessions Panel's authority for changes to the project. Accordingly I would also be grateful if you can provide the relevant extract from the Parish Council minutes where the conditions are accepted and understood by the Council.

We wish you success in the delivery of your project and look forward to hearing from you in due course. If you have any questions, please contact myself or Emma Beeney (details above).

Yours sincerely

**David Hyland**  
**Community Engagement Manager**  
Enclosed: Agreement (2 copies)