

# TANGMERE PARISH COUNCIL



## Minutes of the Finance Committee Meeting held remotely on 8 December 2020 using Zoom software

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

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

No.		ACTION
461	<b>AGENDA ITEM 1 – APOLOGIES</b> There were none, all members of the Committee being present.	
462	<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	
463	<b>AGENDA ITEM 3 – PUBLIC PARTICIPATION</b> There was none.	
464	<b>AGENDA ITEM 4 – MINUTES</b> The minutes of the meeting held on 29 September 2020 were agreed as an accurate record of the meeting and the meeting indicated that the Chairman should sign them as such.	
465	<b>AGENDA ITEM 5 – ACTION POINTS</b> It was noted that there had been no progress on renewing the plaques in the Memorial Woodland for VE75 and the identified underspend on NHB had been allocated against additional trees rather than Memorial Woodland and reported as such to CDC (whose response, if any, was still awaited)  The Clerk needs to set up a meeting with the insurance brokers	
466	<b>AGENDA ITEM 6 – FINANCE</b> <ul style="list-style-type: none"> <li>• Members authorised payments of £6,916.88 made between 1 &amp; 30 November 2020 from the Parish Council bank account and £1,841.74 for the same period from the Village Centre bank account.</li> <li>• Bank reconciliations as at 30 November 2020 for all accounts were received and noted; and</li> <li>• The Income &amp; Expenditure and budget monitoring figures for the first eight months of the financial year (1 April 2020 to 30 November 2020) were received and noted.</li> <li>• The current balance sheet was considered and together with the income expenditure report informed discussion on Agenda Item 7. It was agreed that the earmarked reserves for “Village Fete” and “Christmas Tree” should be amalgamated to form a “TAG” earmarked reserve.</li> <li>•</li> </ul>	
467	<b>AGENDA ITEM 7 – BUDGET 2021/22</b> Members considered the Council’s draft budget for the financial year 2021/22. It was noted that some of the shortfall in the income for the Village Centre in the current year was offset by a combination of grant income, NNDR rebate and	

	<p>reduced expenditure and that any remaining deficit in the Village Centre's income would be funded from the Village Centre reserve. For 2021/22 it was agreed that the projected shortfall in income of £11,550 should be funded from reserves (£4,500 from the Election Reserve and £7,050 from the Parish Council General Reserve).</p> <p>Additional budgets of £5,000 for professional fees (planning and legal advice) and £500 for tree inspection should be created. The Clerk was asked to investigate the costs of emptying additional bins, to clarify the costs of weed killing and ditch clearance.</p> <p>Subject to the outcome of the Clerk's investigation it was agreed to recommend to Full Council that it set a precept of £89,130 for the Financial Year 2021/22.</p>	<b>Clerk</b>
468	<p><b>AGENDA ITEM 8 – ANY OTHER MATTERS FOR INFORMATION ONLY</b> Some matters of Council administration were discussed.</p>	

**Date of next meeting:** Tuesday 23 February 2021

**Chairman:**

**Date:**

**Louise Steele**

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**From:** MARGARET LUMLEY <[REDACTED]>  
**Sent:** 26 January 2021 16:22  
**To:** Clerk  
**Subject:** Installation of fencing along the south wall of Tangmere Churchyard

Good afternoon!

I trust that you and all the parish councillors are keeping well and safe in the midst of these difficult times.

As you all may have observed, Fr. Trevor, the churchwardens and PCC of St Andrew's Church have spent a great deal of time and effort in trying to improve and make safe the churchyard. While we have done as much as the members of our congregation can do ourselves, it has been necessary to spend money on getting the improvements done to a standard that is both aesthetic and meets Health and Safety standards. One example is that having cut the ugly dying southern hedge down, we realise that we need a fence along the top of the boundary wall so that visitors to the churchyard, especially children, cannot fall over the top of the wall and injure themselves. Quotes for a suitable picket fence have been sought and we have chosen one at £1500, far from being the most expensive.

On behalf of Fr. Trevor, the churchwardens and PCC of St Andrew's Church, I am writing to ask that Tangmere Parish Council consider giving the church a donation towards the cost of this fence. As you know, the churchyard is open to all and can be the final resting place of all residents of the village, whether or not they worship at St Andrew's, and in the past you have agreed to an annual donation to churchwarden upkeep as legally recommended.

With all good wishes,

Margaret

Margaret C Lumley

31 JANUARY 2018

## LO1-18 | FINANCIAL ASSISTANCE TO THE CHURCH

### Introduction

The purpose of this briefing is to consider whether a parish council or, in Wales, a community council may provide financial assistance to the church (or other religious bodies).

### Relevant legislation

s.6(1) (a) of the Local Government Act 1894 (“1894 Act”) transferred powers from the Vestry and Churchwardens to the newly formed parish councils **“except so far as relates to the affairs of the church or to ecclesiastical charities.”** s.6(1) (c) of the 1894 Act confirms the powers, duties and liabilities conferred on parish councils include “the holding and management of parish property **“not being property relating to affairs of the church or held for an ecclesiastical charity”**”.

S.8 of the 1894 Act gives parish councils further powers including the power “to execute any works (including works of maintenance or improvement) incidental to or consequential on the exercise of the powers in s.6 , **“not being property relating to affairs of the church or held for an ecclesiastical charity”** and further “to contribute towards the expense of doing any of the things above mentioned, or to agree or combine with any other parish council to do or contribute towards the expense of doing any of the things above mentioned”. It should be noted that the prohibition relates to the nature of the property concerned not to the use to which that any funding will be put. Thus funding to make a church hall suitable for meetings of the guides and scouts is still prohibited because the building is church property.

Despite references in the above provisions to parish councils, the 1894 Act applies to both England and Wales.

The powers in the 1894 Act prohibit councils’ involvement in property relating to the affairs of the church e.g. the maintenance or improvement of buildings or land or contributing to the costs. The question often asked is whether that prohibition still applies or is it overridden by legislation made after the 1894 Act. Examples of such legislation are:

- s.214(6) of the Local Government Act 1972 (“the 1972 Act”) which provides that councils which are burial authorities may contribute to another

person's expenses (e.g. the PCC or synagogue) in providing a cemetery in which residents in the council's area may be buried.

- s.215 of the 1972 Act permits a council to maintain a closed churchyard.
- s.137 of the 1972 Act which allows a council to incur expenditure for any purpose except one which is subject to a statutory prohibition, restriction or limitation.
- s.138B of the 1972 Act empowers a parish council to support or facilitate a religious event.
- The General Power of Competence in s.1 of the Localism Act 2011 ("the 2011 Act") is available to eligible parish councils that satisfy the conditions in Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012/965.

### **NALC's views**

There is an accepted legal principle, applied by the courts, which is that in interpreting what an Act of Parliament means, a specific provision overrides one of a general nature. In other words, if two statutory provisions are in conflict or overlap, the detailed provision will prevail over the more general one. In applying this principle, NALC's views are as summarised below.

Ss.137 and 138B of the 1972 Act and s.1 of the 2011 Act constitute general provisions and do not override the specific prohibitions in s.8 of the 1894 Act. S.137 expressly provides that expenditure cannot be incurred purposes which are subject to a statutory prohibition, restriction or limitation.

S.2 of the 2011 Act confirms that the general power of competence does not allow an eligible parish council to get round any statutory prohibition, restriction and limitation which existed before the general power was introduced.

S.214(6) of the 1972 Act which permits a council as a burial authority to contribute to the expenses of anyone else providing a cemetery, appears to overlap with the specific provision in s.8 of the 1894 Act which prevents a council from contributing to the affairs of the church and, in NALC's view, the specific provision would prevail.

S.215 of the 1972 Act is a specific provision in respect of the responsibilities of a council (whether or not a burial authority) to maintain a closed churchyard which, in NALC's opinion, thus overrides the prohibitions in ss. 6 and 8 of the 1894 Act.

## Summary

There is no current case law to resolve the question of whether or not the 1894 Act restrictions override the provisions in later Acts of Parliament and ultimately it would be for the courts to determine the extent of any prohibition from the 1894 Act. Any court action started so as to resolve this point is likely to be expensive and time consuming.

It would, of course, be possible for Parliament to clarify the point with a specific provision in new legislation, however, the Government's current view on the legal issues is that there is no need for any further legislation as they believe the 1894 Act restrictions do not override the provisions in later Acts of Parliament.

Whilst there is no consensus on this issue, a council that considers making a payment in these circumstances needs to consider whether it is prudent to take a course of action that it cannot be certain is legally valid.

© NALC 2018



1. The Church Buildings Council is aware that the National Association of Local Councils has recently circulated a briefing note in which they re-state their belief that the 1894 Local Government Act prevents parish councils from spending money on churches. This document lays out the views of the Church Buildings Council on this matter.
2. The Church Buildings Council, following legal advice, has concluded that the provisions of the Localism Act 2011 and the Local Government Act 1972 allow for all local authorities, including Parish Councils, to contribute to the upkeep of church property under certain circumstances – mainly related to the public benefit achieved.
3. Our view is supported by the [2017 English Cathedral and Church Buildings Sustainability Review](#) (p.31-32), commissioned by HM Government (emphasis added):

*“The law should be clarified, whether through legislative change or the issue of guidance, to establish that **local authorities are not prohibited from awarding funding to churches.**”*

*Section 8 of the Local Government Act 1894 confers a number of additional powers on a parish council. Among these is the power to execute works subject to the condition that they do not relate to property relating to the affairs of the church. The Local Government Act 1972, however, permits a local authority (whether at county, district or parish council level) to contribute towards the maintenance, repair or adaptation of churches and even possibly levy a parish rate on the basis that the expenditure would be in the interests of, and bring benefits to, some or all of the inhabitants of the area. Evidence submitted to the Review suggested that there is considerable confusion as to whether the 1972 Act supersedes the Local Government Act 1894, and that the 1894 Act is still perceived as a barrier, preventing investment in church buildings by local authorities.*

*Clarification on this point should be given, whether by repealing section 8 of the 1894 Act, or by the issue of guidance. This should clarify that **local authorities can invest in church buildings in accordance with Section 137 of the Local Government Act 1972. Additionally, repeal or the issue of guidance should clarify that certain parish councils are also able to fund church buildings using powers contained in the Localism Act 2011.***

*The Act allows certain parish councils, as long as they meet certain criteria, to pass a resolution which allows them to have the benefit of the so-called “General Power of Competence”. An eligible parish council is one in which at least two-thirds of the members have been elected (i.e. not co-opted), and in which the clerk has completed one of a specified*

*range of training courses. Having passed such a resolution, the relevant parish council would have the power to fund repairs and improvements and changes to church property (albeit it would have to take such a decision in line with its proper internal processes)."*

4. The Church Buildings Council is working with the government to implement this recommendation. In the meantime, we believe the intent behind it clearly indicates that parish councils and local authorities can invest in church buildings under two separate acts, both of which supersede the 1894 Act.
5. We encourage churches to work with their local council(s) to establish a sensible local understanding of public benefits derived from any such investment. This could include clear paths through the churchyard, maintenance of an attractive green space, a building fit to provide public services such as playgroups etc.
6. Government support for local investment in churches as community assets has a long history. Back in 2009 the Church of England worked with the Government to produce [Churches and Faith Buildings: Releasing the Potential](#). In a document that strongly supported church buildings as community assets, this statement stands out:  
*"Faith communities bring distinctive resources to local communities, supporting and empowering individuals, embracing a rich diversity of experience, skills and people motivated to change their communities for the better. Typically deeply rooted, they are there 'for the long term', having unusual qualities of resilience and commitment, particularly in deprived areas."*
7. The report recognises that church property, including buildings such as church halls, and churches open for community use, form important community assets. It goes on to say:  
*"At a time of financial stringency when the green agenda is growing in significance it obviously makes sense to maintain and develop such a significant national asset. It would cost billions to replicate the country wide social infrastructure which already exists in the network of buildings the Church of England manages on behalf of the whole community. Any assistance would of course depend on a proven determination to equip the churches for wider community access but a relatively modest investment could yield large dividends."*
8. The Church Buildings Council will continue to promote the value of church buildings to their local communities, and the appropriateness of local partnerships, often involving local authorities, to open them up for community use. We know of many local authorities that already recognise the benefits of investing in and alongside their local church and do not accept any arguments for this stopping.

**March 2018**

## Louise Steele

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**From:** Johanna Irwin [REDACTED]  
**Sent:** 03 February 2021 12:37  
**To:** roger birkett  
**Cc:** clerk@tangmere-online.co.uk; Chairman TPC  
**Subject:** Request for Tangmere youth Club financial support 2020-2021  
**Attachments:** Invoice\_309\_from\_Sussex\_Clubs\_for\_Young\_People\_Ltd.pdf; Invoice\_378\_from\_Sussex\_Clubs\_for\_Young\_People\_Ltd.pdf

Dear Roger,

Please find attached a copy of invoices from Sussex Clubs for Young People (SCYP) to support the claim for a grant from the Parish Council towards the running of the youth services in Tangmere. This claim is for a total of £4000 and represents the commitment from the Parish Council for the year ending March 2021.

Regards

*Johanna*

**Johanna Irwin, Treasurer, Tangmere Youth Club  
@ The Hub, Tangmere Village Centre, Malcolm Road**



**Sussex Clubs for Young People Ltd**  
 Maybridge Keystone Centre, Raleigh Way  
 Worthing  
 West Sussex  
 BN12 6JD  
 01273 443563  
 member.services@sussexcyp.org.uk  
 www.sussexcyp.org.uk

# Invoice



INVOICE TO
Jo Irwin Tangmere Youth Club

INVOICE NO.	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
309	01/04/2020	£2,967.00	01/05/2020	Net 30	

ACTIVITY	AMOUNT
<b>Provision of Youth Services</b> Provision of Youth Services from 1st April to 31st August 2020	2,967.00

BALANCE DUE

**£2,967.00**

### Bank details

NatWest: Sort Code 536102

Account No. 60195614

Sussex Clubs for Young People Ltd  
 Maybridge Keystone Centre, Raleigh Way  
 Worthing  
 West Sussex  
 BN12 6JD  
 01273 443563  
 member.services@sussexcyp.org.uk  
 www.sussexcyp.org.uk

# Invoice



BILL TO
Michelle Stone Tangmere Youth Club

INVOICE NO.	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
378	01/10/2020	£2,393.87	31/10/2020	Net 30	

ACTIVITY	AMOUNT
<b>Provision of Youth Services</b> Provision of Youth Services - 1st September to 30th November 2020	2,393.87

Please make your payment via BACS within 30 days of receiving this invoice. This payment is subject to the submission of satisfactory performance and monthly reporting.

BALANCE DUE

**£2,393.87**

With thanks and kind regards

Sussex Clubs for Young People

### Bank details

NatWest: Sort Code 536102

Account No. 60195614

## PC Unity Trust Accounts

## List of Payments made between 01/12/2020 and 31/01/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/12/2020	Google Ireland	DD	9.20		Internet
09/12/2020	Lubbe & Sons (Bu bs) Ltd	0112	540.00	AI and CB	3,000 Daffodil Bulbs
09/12/2020	Agrovista UK Ltd	0113	85.14	AI and CB	40 Tree strimming guards
09/12/2020	Chichester Payroll Services	0114	15.00	AI and CB	November admin fee
09/12/2020	Document Options	0115	578.00	AI and CB	Tangmere News Dec/Jan Print
09/12/2020	HMRC	0116	532.12	AI and CB	November Tax & NIC
09/12/2020	WSSC Pensions	0117	668.33	AI and CB	November Pension Contributions
09/12/2020	Keith Atherfold	0118	80.00	AI and CB	Speed Indicator Devices
09/12/2020	JRB Enterprise Ltd	0119	133.80	AI and CB	Dog Waste Bags
09/12/2020	██████████	0120	19.22	AI and CB	Salary Nov
09/12/2020	██████████	0121	23.25	AI and CB	November Salary
09/12/2020	Allan Lang (Forestry)	0122	282.00	AI and CB	Norway Spruce Christmas Tree
09/12/2020	Beaver Tool Hire	0123	146.16	AI and CB	1 day hire of cherrypicker
09/12/2020	M H Kennedy & Son Ltd	0124	288.18	AI and CB	Nov Grass Cutting
09/12/2020	Aztec Computers	0125	96.18	AI and CB	November online backup
09/12/2020	Moore	0126	720.00	AI and CB	Completion of External Audit
09/12/2020	Allotment Society	0127	150.00	AI and CB	Annual Membership
23/12/2020	EE Ltd	DD	47.06		Mobile Charges
29/12/2020	██████████	SO	1,037.08		December Salary
29/12/2020	██████████	SO	970.22		December Salary
29/12/2020	Maratopia Digital Marketing	DD	46.80		Web Hosting
30/12/2020	Roger Birkett	0128	70.00	AI and RB	Grass & Wildflower seeds/bund
30/12/2020	LexisNexis	0129	239.98	AI and CB	Local Council Admin Books x 2
30/12/2020	Chichester Payroll Services	0130	15.00	AI and CB	December Payroll Admin
30/12/2020	WSSC Pensions	0131	668.33	AI and CB	December 2020 Contr butions
30/12/2020	HMRC	0132	531.92	AI and CB	December 2020 NI & Tax Contrib
30/12/2020	Aztec Computers	0133	24.00	AI and CB	Domain Name Annual Billing
31/12/2020	Unity Trust	DRCR	29.10		Service Charges Quarterly
31/12/2020	Unity Trust	DRCR	0.60		Handling Charge
08/01/2021	Google Ireland	DD	9.20		Internet
19/01/2021	Aztec Computers	0134	11.88	AI and CB	Online support
19/01/2021	Aztec Computers	0135	99.06	AI and CB	Online Support
19/01/2021	Rialtas Business Solutions Ltd	0136	236.40	AI and CB	Bookings Annual Support/Licenc
19/01/2021	NETWISE	0137	300.00	AI and CB	Website annual subscription
19/01/2021	Southern Electric	0138	56.67	AI and CB	Street Lighting
19/01/2021	Southern Electric	0139	42.19	AI and CB	Street Lighting
19/01/2021	Keith Atherfold	0140	40.00	AI and CB	Dec Speed Indicator Devices
19/01/2021	Lubbe Homeworks	0141	210.00	AI and CB	Planting of Daffodil bulbs
19/01/2021	rCOH Ltd	0142	2,700.00	AI and CB	Locum Clerk 15/12/2020
19/01/2021	rCOH Ltd	0142	-2,700.00	AI and CB	Locum Clerk 15/12/2020
25/01/2021	EE Ltd	DD	48.17		Mobile Charges
28/01/2021	rCOH Ltd	0142	2,700.00	AI and CB	Prof fees Planning
28/01/2021	Surrey Hill Solicitors	0143	20.00	AI and CB	Bloor Homes services

## PC Unity Trust Accounts

## List of Payments made between 01/12/2020 and 31/01/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
28/01/2021	Chichester Payroll Services	0144	15.00	AI and CB	Admin fee for Jan 2021
28/01/2021	West Sussex County Council	0145	668.33	AI and CB	Jan 2021 Pension Contributions
28/01/2021	HMRC	0146	531.92	AI and CB	Jan 2021 Tax/NI Contributions
28/01/2021	Howdens Joinery	0147	219.16	AI and CB	Cupboard doors/hinges/locks
28/01/2021	██████████	SO	1,037.08		Salary January 2021
28/01/2021	██████████	SO	970.22		Salary January 2021
29/01/2021	Maratopia Digital Marketing	DD	46.80		Web Hosting
<b>Total Payments</b>			<u>15,308.75</u>		

## List of Payments made between 01/12/2020 and 31/01/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/12/2020	British Telecom	DD	110.04		Broadband & Phone
09/12/2020	Lubbe Gardenworks	0050	50.00	AI and CB	General Garden Maintenance
09/12/2020	PA Fire Systems	0051	126.30	AI and CB	Fire Alarm/Lighting Servicing
15/12/2020	Business Stream	DD	32.00		Waste Water
21/12/2020	Contract Natural Gas Ltd	DD	245.36		Gas Supply
23/12/2020	British Gas	DD	79.64		Electricity Supply
24/12/2020	Chichester District Council	DD	18.20		Bin Emptying
30/12/2020	W Hart	0052	25.00	AI and CB	VC Windows
31/12/2020	Unity Trust	DRCR	27.30		Service Charges Quarterly
31/12/2020	Unity Trust	DRCR	0.60		Handling Charge
31/12/2020	Unity Trust	DRCR	-27.30		Service Charges Quarterly
31/12/2020	Unity Trust	DRCR	27.30		Service Charges Quarterly
31/12/2020	Unity Trust	DRCR	-0.60		Handling Charge
31/12/2020	Unity Trust	DRCR	0.60		Handling Charge
07/01/2021	British Telecom	DD	110.04		Broadband & Phone
15/01/2021	Business Stream	DD	32.00		Waste Water
19/01/2021	Keith Atherfold	BACS	45.00	AI and CB	Replace Roof Tile
19/01/2021	Roger Birkett	0054	117.17	AI and CB	Booker, Cleaning Materials
19/01/2021	Keith Atherfold	BACS	-45.00	AI and CB	Replace Roof Tile
19/01/2021	Keith Atherfold	0053	45.00	AI and CB	Replace Roof Tile
19/01/2021	PA Fire Systems	0055	63.11	AI and CB	Emerg Light Remedial Works
19/01/2021	Tina White	0056	25.00	AI and CB	Padlock for Salt bin
20/01/2021	Contract Natural Gas Ltd	DD	335.10		Gas Supply
21/01/2021	Chichester District Council	DD	18.20		Bin Emptying
25/01/2021	British Gas	DD	85.33		Electricity Supply
28/01/2021	Roger Birkett	0057	68.36	AI and CB	Cleaning Materials
28/01/2021	Roger Birkett	0058	9.96	AI and CB	3 x Keys cut
28/01/2021	Howdens Joinery	0059	88.75	AI and CB	Cupboard Doors/Locks
28/01/2021	Howdens Joinery	0060	124.75	AI and CB	Cupboard doors/locks/hinges
28/01/2021	Howdens Joinery	0061	5.66	AI and CB	Hinge Hole Cover Caps
28/01/2021	Howdens Joinery	0059	-88.75	AI and CB	Cupboard Doors/Locks
28/01/2021	Howdens Joinery	0060	-124.75	AI and CB	Cupboard doors/locks/hinges
28/01/2021	Howdens Joinery	0061	-5.66	AI and CB	Hinge hole covers
Total Payments			1,623.71		

Bank Reconciliation Statement as at 31/01/2021  
for Cashbook 3 - PC Unity Trust Accounts

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust Current 20422370	31/01/2021	14	3,350.19
Unity Trust Savings 20422396	31/01/2021	11	52,042.90
			<u>55,393.09</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			55,393.09
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			55,393.09
		Balance per Cash Book is :-	55,393.09
		Difference is :-	0.00

Bank Reconciliation Statement as at 31/01/2021  
for Cashbook 4 - VC Unity Trust Accounts

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust 20422367 Current	31/01/2021	14	708.88
Unity Trust 20422383 Savings	31/01/2021	11	9,506.51
			10,215.39
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			10,215.39
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			0.00
			10,215.39
			Balance per Cash Book is :- 10,215.39
			Difference is :- 0.00

## Income & Expenditure to 31 January 2021 – Commentary on Detailed Report Attached

The attached report covers the Council's expenditure to the end of January 2021.

### Structure and Interpretation of the Report

This is a "Cost Centre Report" and gives income and expenditure for each of the Council's cost centres (there are eight in total). A cost centre is a separate service or area of expenditure, for example allotments are one cost centre and the Village Centre another. Each cost centre is given as a three digit number with a narrative description beside it and they are:

- 101 Administration
- 107 Grants [those awarded by the Parish Council]
- 109 Capital & Projects [funded by grants awarded to the Parish Council]
- 201 Recreation Field & Meadow Way
- 203 Street Lighting
- 204 Open Spaces
- 205 Allotments
- 301 Village Centre

There is a sub-total showing "Net Income over Expenditure" for each cost centre and at the end of the report a set of Grand Totals shows the total "Net Income over Expenditure" for the whole Parish Council. On these totals a positive figure say **37,568** indicates that income was more than expenditure by that amount whereas a negative figure (in brackets) thus **(19,808)** indicates that expenditure exceeded income. Note that for all figures in this report a £ sign is assumed but not actually stated.

Within the costs centres the information is arranged in columns. Reading across the columns from left to right:

1. First column (no heading) is a four figure digit which is the nominal code; a four digit code that starts with 1 is an income code, if it starts with 4 it's an expenditure code (and with 5 is a transfer to or from reserves). Nominal codes describe the type of expenditure or income.
2. Second column (no heading) is a brief narrative description of each nominal code
3. Third column headed "Actual Last Year" is the full year figures for the financial year 1 April 2019 to 31 March 2020.
4. Fourth column headed "Actual Year To Date" is the part year figures for this year so for this particular report that's the five months of April to August 2020.
5. Fifth column headed "Current Annual Bud[get]" is the full year budget figures for the current financial year 1 April 2020 to 31 March 2021 as agreed by Council on 23 January 2020.
6. Sixth column headed "Variance Annual Total" is the difference between the actual expenditure to date (Column 4) and the Annual Budget (Column 5) a figure with brackets around it in this column indicates that the budget has been exceeded or that there has been expenditure where there was no matching budget. Sometimes this indicates unanticipated expenditure e.g (1,420) against the new nominal code 4031 Covid-19 (cost Centre 101).
7. The seventh column headed "Committed Expenditure" is blank because we don't use the commitments system and this is a standard report format.

8. The eight column headed "Funds Available" shows figures the same as those in column six against expenditure codes. If we used commitments then the information in this column would be different from the sixth column.
9. Ninth column headed "% Spent" shows the percentage of the budget spent (or received). So, in this report and for regular payments or income it would be reasonable to expect the final column "% spent" to show something in the region of 66 to 67% (being eight twelfths or two thirds). Of course not all expenditure or income is spread evenly across the year and Councillors will be reliant on a specific commentary (below) from the RFO to identify areas where the figures are not where she would expect them to be at this point in the year.

### **Commentary on Specific Items**

#### Page 1 Cost Centre 101 Administration

1090 Misc Income £1,000 has been received as a contribution to Covid-19 expenditure. £120 reimbursement of the cost of a book.

4024 Subscriptions & Licenses – £125 overspend relates to the unbudgeted cost of a subscription to Zoom

4025 Insurance – overspend of £419 – partly attributed to a one year rather than three year insurance deal.

4026 Publications – £240 has been spent on the purchased of books of which £120 has been reimbursed

4031 Covid-19 – these are the administrative costs directly attributable to Covid-19 Community Support £1,000 of this expenditure has been reimbursed by the Youth Club.

4034 Website - £290 overspend relates to maintaining two websites in the current year. On website will close in March 2021

4051 Bank Charges – no budget for these because there were no bank charges for the old accounts – this has been adjusted in the 2021/22 budget.

4053 Loan Interest & 4054 Loan Capital Repaid – the Actual Last Year figures reflect three half year payments, not the usual two. Where 31 March falls at the weekend or at a bank holiday the loan repayment due at that time is taken in early April. In cash accounting that means the payment is recorded in the next financial year (the year that the cash left the bank). In accruals accounting the payment is recorded (or accrued) in the year in which the sum fell due. As the parish council is moving to accruals accounting this year the problem will not recur.

4055 Professional Fees – Planning – expenditure relates to the fees payable to the Council's planning consultant

4058 Other Professional Fees – these cost relate to IT support and payroll services and a budget has been provided in the 2021/22 budget.

#### Page 2 Cost Centre 107 Grants

4701-4704 – Grants – there has been no expenditure against these budgets this year or last

4711 Comm[unity] Wardens Cont[ribution] – this year we have been invoiced for the full year in one go rather than ten monthly installments – this is administratively easier for both parties.

Cost Centre 109 Capital & Projects – in theory the expenditure on this cost centre should be matched by income or transfers from ear marked reserves and the net effect on the revenue account should be nil

1049 S106 Income – the sum of £5191 is the S106 income that contributes to the new youth play equipment costs at 4910 below

4910 CP NHB 2019 [Capital Projects New Homes Bonus 2019] – the expenditure of £29,270 is the cost of the installation of the new youth play equipment of which £24,246 is funded from New Homes Bonus.

4911 CP Recreation Field Bund – this is the expenditure to date on the Recreation Field Bund which it has been agreed will be funded from Community Infrastructure Levy.

5128 Tfr from New Homes Bonus EMR – this is unusual in that the RFO usually leaves the transfers to and from Earmarked Reserves until the end of the year. However, this year is so potentially financially challenging to the Council that the RFO has transferred the money out of earmarked reserves now so that she and the Council can better keep an eye on the overall level of reserves. The sum of £24,246 is the amount of money being held in an earmarked reserve to pay for the youth play equipment.

5130 Tfr from CIL EMR – as above – the RFO has transferred the money from the Community Infrastructure Levy Reserve to fund expenditure to the end of August on the Bund.

#### Page 3 Cost Centre 204 Open Spaces

1020 Rent Received this figure, £590 (which includes payments by the Dental practice for use of the Village Centre car park) needs investigation and recoding.

4035 Speed Indicator Devices – there is no budget for this expenditure which is being incurred at £40 every four weeks for moving the mobile indicator devices (£120 of the sum has been funded from New Homes Bonus and will be transferred out of this cost centre). A budget has been provided for this in 2021/22.

#### Page 4 Cost Centre 301 Tangmere Village Centre

1010 Letting Income – Regular Users –£2,089 of letting income relates to the previous financial year (see previous comments about cash versus accruals accounting) the remainder is from regular users for this financial year to date.

1061 Grants Received £10,000 Small Business Grant received for Covid-19

4011 Rates – no rates payable to date because of Covid 19

4017 Cleaning Contract – ten months (including March 2020) shown

4018 Refuse disposal/Bin emptying – bin emptying was suspended until August 2020 was taking fortnightly until January 2021 and now weekly again with an additional cardboard recycling bin.

4024 Subscriptions – credit balance arising from the fact that a payment for the PRS/PLP license (payable because some users use recorded music) was charged to the previous years accounts but has not been cashed by the licensing body because the charge for the year will change significantly

due to Covid-19. In accruals accounting this would not have arisen because the charge and the “refund” would have taken place in the same year resulting in a nil balance.

4042 Small Tools/Equipment – expenditure on additional furniture requirements arising from Covid-19 risk assessments, i.e. 30 vinyl upholstered chairs and two small blue go-pak tables Also expenditure on a new fridge.

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>101 Administration</u>							
1030 Advertising Income	1,443	1,290	1,500	210			86.0%
1090 Misc Income	850	1,120	1,000	(120)			112.0%
1176 Precept	68,020	79,293	79,293	0			100.0%
1177 C T Benefit Support Grant	1,967	0	0	0			0.0%
1196 Interest Received	223	90	0	(90)			0.0%
Administration :- Income	<u>72,502</u>	<u>81,793</u>	<u>81,793</u>	<u>(0)</u>			<u>100.0%</u>
4001 Salaries	27,613	25,350	30,120	4,770	4,770		84.2%
4002 Employers NIC	1,412	1,478	1,832	354	354		80.7%
4004 Employer's Pension Cost	5,992	5,247	6,536	1,289	1,289		80.3%
4008 Courses/Conferences/Training	429	0	500	500	500		0.0%
4016 Cleaning Material	0	223	0	(223)	(223)		0.0%
4020 Miscellaneous Expenses	0	0	50	50	50		0.0%
4021 Telephone & Internet	558	485	500	15	15		97.0%
4022 Postage	186	24	200	176	176		12.0%
4023 Printing & Stationery	595	516	750	234	234		68.8%
4024 Subscriptions & Licences	985	1,625	1,500	(125)	(125)		108.3%
4025 Insurance	3,161	3,419	3,000	(419)	(419)		114.0%
4026 Publications	0	240	0	(240)	(240)		0.0%
4031 Covid-19	0	1,420	0	(1,420)	(1,420)		0.0%
4033 Newsletter	3,939	2,728	4,250	1,522	1,522		64.2%
4034 Website	1,495	690	400	(290)	(290)		172.5%
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	382	1,000	618	618		38.2%
4051 Bank Charges	0	139	0	(139)	(139)		0.0%
4053 Loan Interest	5,115	1,605	3,350	1,745	1,745		47.9%
4054 Loan Capital Repaid	9,399	3,233	6,400	3,167	3,167		50.5%
4055 Professional Fees - Planning	0	2,250	0	(2,250)	(2,250)		0.0%
4056 Professional Fees - Legal	258	321	0	(321)	(321)		0.0%
4057 Professional Fees - Audit	712	750	800	50	50		93.8%
4058 Other Professional Fees	6,921	1,482	0	(1,482)	(1,482)		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%
Administration :- Indirect Expenditure	<u>71,897</u>	<u>53,607</u>	<u>63,888</u>	<u>10,281</u>	<u>0</u>	<u>10,281</u>	<u>83.9%</u>
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%
Administration :- Other Costs	<u>2,513</u>	<u>0</u>	<u>2,850</u>	<u>2,850</u>	<u>0</u>	<u>2,850</u>	<u>0.0%</u>
Net Income over Expenditure	<u>(1,907)</u>	<u>28,187</u>	<u>15,055</u>	<u>(13,132)</u>			

	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	12,651	12,600	(51)		(51)	100.4%
Grants :- Indirect Expenditure	<u>27,350</u>	<u>12,651</u>	<u>14,900</u>	<u>2,249</u>	<u>0</u>	<u>2,249</u>	<u>84.9%</u>
5120 Tfr from Youth Services EMR	(2,000)	0	0	0		0	0.0%
Grants :- Other Costs	<u>(2,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Net Expenditure	<u>(25,350)</u>	<u>(12,651)</u>	<u>(14,900)</u>	<u>(2,249)</u>			
<u>109 Capital &amp; Projects</u>							
1049 S106 Income	21,225	5,191	0	(5,191)			0.0%
1050 New Homes Bonus Income	34,978	0	0	0			0.0%
Capital & Projects :- Income	<u>56,203</u>	<u>5,191</u>	<u>0</u>	<u>(5,191)</u>			
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	29,420	0	(29,420)		(29,420)	0.0%
4911 CP Recreation Field Bund	0	23,235	0	(23,235)		(23,235)	0.0%
Capital & Projects :- Indirect Expenditure	<u>36,666</u>	<u>52,655</u>	<u>0</u>	<u>(52,655)</u>	<u>0</u>	<u>(52,655)</u>	
5128 Tfr from New Homes Bonus EMR	0	(24,246)	0	24,246		24,246	0.0%
Capital & Projects :- Other Costs	<u>0</u>	<u>(24,246)</u>	<u>0</u>	<u>24,246</u>	<u>0</u>	<u>24,246</u>	
Net Income over Expenditure	<u>19,537</u>	<u>(23,218)</u>	<u>0</u>	<u>23,218</u>			
5130 plus Tfr from CIL EMR	0	22,396					
Movement to/(from) Gen Reserve	<u>19,537</u>	<u>(822)</u>					
<u>201 Rec Field &amp; Meadow Way</u>							
1011 Fete Income	369	0	0	0			0.0%
Rec Field & Meadow Way :- Income	<u>369</u>	<u>0</u>	<u>0</u>	<u>0</u>			
4020 Miscellaneous Expenses	0	70	0	(70)		(70)	0.0%
4031 Covid-19	0	126	0	(126)		(126)	0.0%
4036 Property Maintenance	0	295	600	305		305	49.2%
4039 ROSPA Fees	186	246	200	(46)		(46)	123.0%
4041 Equipment Hire	0	8	0	(8)		(8)	0.0%

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4042 Small Tools/Equipment	0	71	100	29		29	71.0%
4045 Other Grounds Maintenance	0	245	0	(245)		(245)	0.0%
4046 Grass Cutting	1,867	2,505	3,500	996		996	71.6%
4047 Tree/Hedge Maintenance	0	0	1,000	1,000		1,000	0.0%
4048 General Garden 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	4,118	3,566	5,400	1,834	0	1,834	66.0%
Net Income over Expenditure	(3,749)	(3,566)	(5,400)	(1,834)			
<u>202 Street Furniture</u>							
4017 Cleaning Contract	0	54	0	(54)		(54)	0.0%
4036 Property Maintenance	0	60	0	(60)		(60)	0.0%
Street Furniture :- Indirect Expenditure	0	114	0	(114)	0	(114)	
Net Expenditure	0	(114)	0	114			
<u>203 Street Lighting</u>							
4014 Electricity	96	283	300	18		18	94.2%
4036 Property Maintenance	0	0	100	100		100	0.0%
4038 Equipment Maintenance	78	80	0	(80)		(80)	0.0%
Street Lighting :- Indirect Expenditure	174	363	400	37	0	37	90.6%
Net Expenditure	(174)	(363)	(400)	(37)			
<u>204 Open Spaces</u>							
1012 Christmas Income	40	0	0	0			0.0%
1020 Rent Received	590	590	0	(590)			0.0%
Open Spaces :- Income	630	590	0	(590)			
4016 Cleaning Material	334	334	0	(334)		(334)	0.0%
4018 Refuse disposal/Bin Emptying	1,755	0	0	0		0	0.0%
4020 Miscellaneous Expenses	0	450	0	(450)		(450)	0.0%
4035 Speed Indicator Devices	0	590	0	(590)		(590)	0.0%
4042 Small Tools/Equipment	48	0	0	0		0	0.0%
4045 Other Grounds Maintenance	0	210	0	(210)		(210)	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 General Garden Maintenance	4,081	2,962	2,200	(762)		(762)	134.6%
4304 Village Green	560	0	0	0		0	0.0%

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4723 Christmas Expenses	0	357	0	(357)		(357)	0.0%
Open Spaces :- Indirect Expenditure	9,755	5,398	2,800	(2,598)	0	(2,598)	192.8%
Net Income over Expenditure	(9,125)	(4,808)	(2,800)	2,008			
<u>205 Allotments</u>							
1020 Rent Received	1,055	1,231	1,200	(31)			102.5%
1054 Aviation Museum Water Income	552	0	0	0			0.0%
1090 Misc Income	1,068	260	800	540			32.6%
Allotments :- Income	2,675	1,491	2,000	509			74.5%
4012 Water	1,370	326	1,000	674		674	32.6%
4020 Miscellaneous Expenses	0	70	0	(70)		(70)	0.0%
4024 Subscriptions & Licences	147	150	130	(20)		(20)	115.4%
4038 Equipment Maintenance	150	0	0	0		0	0.0%
4042 Small Tools/Equipment	48	0	0	0		0	0.0%
Allotments :- Indirect Expenditure	1,715	545	1,130	585	0	585	48.3%
Net Income over Expenditure	960	946	870	(76)			
<u>301 Tangmere Village Centre</u>							
1000 Pitch Hire - Football	287	200	300	100			66.7%
1001 Pitch Hire - Cricket	1,321	1,211	200	(1,011)			605.5%
1002 Pitch Hire - Tennis	126	0	150	150			0.0%
1003 Letting Income - Occas'l Users	3,565	78	4,500	4,422			1.7%
1004 Letting Deposit - Occas'l User	0	30	0	(30)			0.0%
1010 Letting Income - Regular Users	22,640	3,599	24,000	20,401			15.0%
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	212	0	(212)			0.0%
Tangmere Village Centre :- Income	28,762	15,330	29,950	14,620			51.2%
4011 Rates	7,218	0	7,250	7,250		7,250	0.0%
4012 Water	187	305	1,000	695		695	30.5%
4014 Electricity	1,272	689	1,000	311		311	68.9%
4015 Gas	2,070	1,289	2,000	711		711	64.4%
4016 Cleaning Material	679	300	800	500		500	37.6%
4017 Cleaning Contract	6,823	4,320	7,400	3,080		3,080	58.4%
4018 Refuse disposal/Bin Emptying	456	134	0	(134)		(134)	0.0%
4020 Miscellaneous Expenses	892	(155)	300	455		455	(51.5%)
4021 Telephone & Internet	1,041	914	900	(14)		(14)	101.5%
4023 Printing & Stationery	0	0	100	100		100	0.0%

## Detailed Income &amp; Expenditure by Budget Heading 18/02/2021

Month No: 11

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4024 Subscriptions & Licences	1,328	(781)	400	1,181		1,181	(195.3%)
4025 Insurance	169	174	0	(174)		(174)	0.0%
4031 Covid-19	0	966	0	(966)		(966)	0.0%
4036 Property Maintenance	11,634	1,732	4,000	2,268		2,268	43.3%
4037 Cricket Square Maintenance	461	840	0	(840)		(840)	0.0%
4038 Equipment Maintenance	1,013	365	0	(365)		(365)	0.0%
4041 Equipment Hire	43	0	0	0		0	0.0%
4042 Small Tools/Equipment	1,047	2,159	0	(2,159)		(2,159)	0.0%
4048 General Garden Maintenance	759	588	0	(588)		(588)	0.0%
4049 Occas'l Users Deposit Return	0	130	0	(130)		(130)	0.0%
4051 Bank Charges	0	28	0	(28)		(28)	0.0%
Tangmere Village Centre :- Indirect Expenditure	37,092	13,998	25,150	11,152	0	11,152	55.7%
5111 Tfr from VC Fund	(8,331)	0	0	0		0	0.0%
Tangmere Village Centre :- Other Costs	(8,331)	0	0	0	0	0	
Net Income over Expenditure	0	1,333	4,800	3,467			
Grand Totals:- Income	161,141	104,396	113,743	9,347			91.8%
Expenditure	180,949	118,650	116,518	(2,132)	0	(2,132)	101.8%
Net Income over Expenditure	(19,808)	(14,254)	(2,775)	11,479			
plus Tfr from CIL EMR	0	22,396					
Movement to/(from) Gen Reserve	(19,808)	8,142					

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<b><u>Current Assets</u></b>			
100	Bookings Debtors	35	
105	VAT Control	13,300	
201	Current/High Int Account	155	
202	PC Unity Trust Accounts	55,052	
211	VC Current/Reserve Account	(234)	
220	VC Unity Trust Accounts	9,895	
	Total Current Assets		78,203
<b><u>Current Liabilities</u></b>			
517	Pension Payable	(0)	
520	Net Wages Control	(1)	
	Total Current Liabilities		(1)
	Net Current Assets		78,204
	Total Assets less Current Liabilities		<u>78,204</u>
<b><u>Represented by :-</u></b>			
301	Current Year Fund	(14,254)	
310	General Reserve	47,833	
311	General Reserve - V Centre	14,157	
320	EMR Youth Services	8,000	
322	EMR Bus Shelters	4,305	
323	EMR Elections	263	
324	EMR Allotments	312	
326	EMR TAG	746	
327	EMR Operation Watershed Grants	3,990	
328	EMR New Homes Bonus	3,487	
330	EMR Community Infrastructure L	7,924	
340	ARR Village Centre Car Park	1,441	
	Total Equity		<u>78,204</u>

	<b>Voluntary/Not for Profit Organisation</b>	<b>Private Individuals</b>	<b>Commercial</b>
	£	£	£
Main Hall (inc kitchen)	12.50 ph	20.00 ph	26.00 ph
Small Hall (inc kitchen)	10.00 ph	15.00 ph	20.00 ph
Main Hall and Small Hall (inc kitchen) Note: For Adult parties after 6pm Friday and Saturday evening, the Main Hall & Small Hall must be booked together (Deposit £100)	18.00 ph	34.50 ph	45.00 ph
Special Children's Party Rate (3 hours for children under 12 and the latest booking is 3pm)		40.00 ps	
Older Children's Party Rate (4 hours for 13-17 year olds and the latest booking is 7pm)		59.00 ps	
Tangmere Youth Club	8.00 ph		
Weekday Sporting Fixture (Changing Rooms only) per match	36.00 pm		
Week-end Sporting Fixture (Changing Rooms only) per match	41.50 pm		
Week-end Sporting Fixture (Changing Rooms & Small Hall) per match	57.00 pm	63.00 pm	
Weekday Sporting Fixture (Changing Rooms only) / Youth Matches. Per match	47.25 pm		
Week-end cricket match including pitch preparation. Per match	87.00 pm		
Weekday evening cricket match including pitch preparation. Per match	55.00 pm		
Tangmere Players (rehearsals only)	8.00 ph		
Youth Hall	10.50 ph	11.00 ph	14.50 ph
Tangmere Tennis Club Per session	21.00 ps		
<b>Miscellaneous</b>			
Table set up and take down	44.00 ps	100.00 ps	100.00 ps

Notes: Charges match the existing schedule as far as possible

Green type – prices that do not have an equivalent on the current schedule

Consider differential charging for private individuals who live in the village?



# **TANGMERE PARISH COUNCIL**

## **FINANCIAL REGULATIONS**

Adopted by Council 14 May 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 14 May 2020.

### 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.



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- 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



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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)



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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.]



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### 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.



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### 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.