



AGENDA FOR THE COUNCIL MATTERS COMMITTEE
MONDAY 9TH SEPTEMBER 2019 AT THE GUILDHALL TOTNES

You are hereby summoned to attend the Council Matters Committee, which is to be held in the Guildhall, Totnes on **Monday 9TH September at 7pm** for the purpose of transacting the following business:

No	Subject	Comments	Time
1	To receive apologies and to confirm that any absence has the approval of the Council.	Cllr M Adams	2 minutes
<i>The Committee will adjourn for the following item:</i>			
Public Question Time: A period of 15 minutes will be allowed for members of the public to ask questions or make comment regarding the work of the Committee or other items that affect Totnes.			15 minutes
<i>The Committee will convene to consider the following items:</i>			
2	To discuss any matters arising from the minutes of: Council Matters 8 th July 2019 - (already agreed through Full Council)	Enclosure	5 minutes
3	To consider the current year's budget allocations, budget monitor, balances and forecast	Enclosure	10 minutes
4	To receive an update on the Neighbourhood Plan (standing item).	Enclosure	5 minutes
5	To consider the Town Council policy on Cemetery fees for ex-residents	Enclosure	5 minutes
6	To consider the AHF Grant process and deadline	Enclosure	5 minutes
7	To consider the content of the 30 th September Priority Setting AND Training session for Councillors		5 minutes
8	To consider how best to start and progress the community consultation element of the 2020/21 precept setting process	Verbal update Town Clerk	5 minutes
9	To consider content for the October Totnes Directory submission – deadline for finalised copy is Wednesday 12 th September 2019.		5 minutes
10	To note the deadline for the second round of the Community Grants process is 7 th October 2019 for consideration by Council Matters on 14 th October under delegated authority.		5 minutes
11	To review a summary of the required actions resulting from the Risk Assessment programme	Enclosure	5 minutes
12	To receive an update on the Arts Council Mosaic project	Verbal update Town Clerk	5 minutes
13	To note an update regarding Follaton Arboretum	Enclosure	5 minutes
14	To review the revised Financial Regulations	Enclosure	5 minutes
15	To consider the expenditure of £306 on Christmas cards from the Civic Budget as it falls outside of current policy	Enclosure	5 minutes
16	To note the successful completion of the external audit	Enclosure	2 minutes
<i>The Committee will be asked to RESOLVE to exclude the press and public "by reason of the confidential nature of the business" to be discussed and in accordance with the Public Bodies (Admission to Meetings) Act 1960.</i>			
17	To consider and agree the bank and petty cash reconciliations (confidential as contains personal information of payees).	Enclosure	5 minutes
18	To consider the location of the CTIE service given the Town Council grant funding of the service and it's interest of the ongoing viability.	Verbal update Town Clerk	5 minutes
19	To review the Public Realm budget and consider costings for a professional audit to start the project off.	Enclosure	5 minutes
20	To consider a request from the Climate Change Working Group for traffic pollution sensors	Enclosure	5 minutes
21	To review the Civic/Birdwood budget allocation and consider costings for professional surveys to be completed to enable the planning process to start	Enclosure	5 minutes
22	To note the latest Christmas Events budget	Enclosure	5 minutes
23	To consider a draft staffing proposal	Enclosure	10 minutes
24	To note staff sick and overtime balances	Enclosure	5 minutes
25	To consider a staffing matter in relation to training requirements	Verbal update Town Clerk	5 minutes
26	Date of the next meeting – Monday 14th October 2019 at 7pm		

Future meetings agenda items:

- Annual salary review for following financial year – October 2019
- To consider grant applications for the Community Fund – October 2019
- To consider allocation of funds for planters located around Fore Street and High Street – October 2019
- To consider uses and layout of Civic/Birdwood refurb and Guildhall Offices – October 2019
- To consider IT equipment for all Councillors – October 2019
- To review the Financial Risk Assessment
- To consider projection and screen options for the Council Chamber – October 2019
- Update Statement of Internal Control
- To review the Pensions Discretions Policy
- Consider a Business Continuity Plan
- To review the Anti-Fraud and Corruption Policy.
- Investment options for general reserve

- To review various staffing policies
- To review the Staff handbook
- To note sick leave and overtime balances
- To consider asset remedial works
- To receive an update on the Market Square project
- To consider terms of reference for the IT contractor
- To review the Grievance and Complaints policies
- To review the Communications and Social Media Policy

Members – quorum is 3 members (1/3 of elected)

- Cllr E Price(Chair)
- Cllr M Adams
- VACANCY
- Cllr C Allford
- Cllr J Hodgson
- Cllr P Paine
- Cllr A Simms
- Cllr B Piper

ITEM 2 – MINUTES

MINUTES FOR THE COUNCIL MATTERS COMMITTEE
MONDAY 8th JULY 2019 AT THE GUILDHALL TOTNES

Present: Cllr E Price (Chair), Cllr M Adams, Cllr C Allford, Cllr P Paine, Cllr Piper
 Not present: Cllr Simms
 In Attendance: Catherine Marlton (Town Clerk)

No	Subject	Comments																				
1	To receive apologies and to confirm that any absence has the approval of the Committee.	None.																				
<i>The Committee will adjourn for the following item:</i>																						
Public Question Time: A period of 15 minutes will be allowed for members of the public to ask questions or make comment regarding the work of the Committee or other items that affect Totnes. – No members of the public present.																						
<i>The Committee will convene to consider the following items:</i>																						
2	To discuss any matters arising from the minutes of: Council Matters 10 th June 2019 - (already agreed through Full Council)	None.																				
3	To consider the current year's budget allocations, budget monitor, balances and forecast	The current year budget monitor was considered and AGREED unanimously. Councillors felt a projected overspend at the end of 2019/20 of £81,047 was reasonable given the healthy level of reserves and the previous two years underspend. The Clerk explained that the projected overspend was likely to be a 'worst case' scenario and savings should be made over the course of the year.																				
4	To receive an update on the Neighbourhood Plan (standing item).	The update was noted.																				
5	To consider Grant Applications to the Community Grants Scheme under delegated authority - £6,000 available for allocation	<p>The following allocations were AGREED under delegated authority:</p> <table border="1" data-bbox="756 1205 1501 1592"> <thead> <tr> <th data-bbox="756 1205 1230 1240">Organisation</th> <th data-bbox="1230 1205 1501 1240">Amount Awarded</th> </tr> </thead> <tbody> <tr> <td data-bbox="756 1240 1230 1276">Transition Town Totnes</td> <td data-bbox="1230 1240 1501 1276">£1,000</td> </tr> <tr> <td data-bbox="756 1276 1230 1312">Leechwell Garden Association</td> <td data-bbox="1230 1276 1501 1312">£1,000</td> </tr> <tr> <td data-bbox="756 1312 1230 1348">Totnes Library Writers Group</td> <td data-bbox="1230 1312 1501 1348">£200</td> </tr> <tr> <td data-bbox="756 1348 1230 1384">Totnes Elizabethan Society</td> <td data-bbox="1230 1348 1501 1384">£300</td> </tr> <tr> <td data-bbox="756 1384 1230 1420">Jamming Station</td> <td data-bbox="1230 1384 1501 1420">£800</td> </tr> <tr> <td data-bbox="756 1420 1230 1487">Transition Homes Community Land Trust</td> <td data-bbox="1230 1420 1501 1487">£1,000</td> </tr> <tr> <td data-bbox="756 1487 1230 1523">Totnes Caring</td> <td data-bbox="1230 1487 1501 1523">£700</td> </tr> <tr> <td data-bbox="756 1523 1230 1559">Proud2Be</td> <td data-bbox="1230 1523 1501 1559">£500</td> </tr> <tr> <td data-bbox="756 1559 1230 1592">Party in the Town</td> <td data-bbox="1230 1559 1501 1592">£500</td> </tr> </tbody> </table> <p>The total awarded is £6,000. Each group will be asked to invoice the Town Council for payment with receipts where appropriate.</p> <p>Organisations who have been successful in their application should be encouraged to use the Town Council logo on publicity materials.</p> <p>A further £6,000 is available in the grant fund and applications must be received by midday on 7th October 2019 for consideration by Council Matters in mid-October.</p> <p>Updates on the project will be asked for at the end of the financial year.</p>	Organisation	Amount Awarded	Transition Town Totnes	£1,000	Leechwell Garden Association	£1,000	Totnes Library Writers Group	£200	Totnes Elizabethan Society	£300	Jamming Station	£800	Transition Homes Community Land Trust	£1,000	Totnes Caring	£700	Proud2Be	£500	Party in the Town	£500
Organisation	Amount Awarded																					
Transition Town Totnes	£1,000																					
Leechwell Garden Association	£1,000																					
Totnes Library Writers Group	£200																					
Totnes Elizabethan Society	£300																					
Jamming Station	£800																					
Transition Homes Community Land Trust	£1,000																					
Totnes Caring	£700																					
Proud2Be	£500																					
Party in the Town	£500																					

6	To consider any actions from the Council Venues Working Group on Thursday 4 th July 2019	It was AGREED under delegated authority to proceed with the improvements to the scenery dock and disabled friendly improvements
7	To consider the reviewed Councillor Allowance Policy for recommendation to Full Council	It was RECOMMENDED to Full Council that the reviewed Councillor Allowance Policy (renamed Payments to Councillors) be adopted.
8	To review the financial contribution to SHDC for public toilets	It was RECOMMENDED to Full Council that the contribution to SHDC to keep the public toilets free of pay on entry should continue until the end of the 19/20 financial year at a cost of £17,600 total. Ongoing contributions should be considered as part of the community budgeting and precept planning work.
9	To ratify the appointment of a Visitor Information Assistant from 22 nd July until 1 st November 2019	It was unanimously AGREED to ratify the appointment.
10	To consider any actions from the Cemetery Working Group on Thursday 27 th June 2019	Cllr Paine handed a list and site plan for items for improvement to the Clerk for action. It was AGREED to action these if they were possible within the already allocated 19/20 budget and by agreement of the Cemetery Working Group.
11	To note any update from the Economy Working Group	The update from Cllr Price was noted. A future date would be circulated by Cllr Price in due course.
12	To agree expenditure for upcoming projects as proposed by the Public Realm Working Group.	The following allocations were AGREED under delegated authority: <ul style="list-style-type: none"> • Chicken Run - £750 • 4 picnic tables on Vire island and entering into an SLA with SHDC to maintain them - £2,000 • 4 picnic tables at Longmarsh and entering into an SLA with SHDC to maintain them - £2,000 It was noted that costs for a professional signage audit and the weeding/composting project would be taken to the next Council Matters meeting.
13	To note a delay on the Museum repair work	The update was noted.
<i>The Committee will be asked to RESOLVE to exclude the press and public "by reason of the confidential nature of the business" to be discussed and in accordance with the Public Bodies (Admission to Meetings) Act 1960.</i>		
14	To consider and agree the bank and petty cash reconciliations (confidential as contains personal information of payees).	These were reviewed and unanimously AGREED .
15	To consider a quote for rewiring work in the Civic Hall and to agree delegation, expenditure and actions required.	A quote and specification of £4,400 was AGREED under delegated authority and the Clerk was asked to expedite the remedial works to ensure hirers were able to easily access the technical equipment in the Civic Hall.
16	Date of the next meeting – Monday 9 th September 2019 at 7pm in the Guildhall	Noted.

ITM

3

Budget Monitor September 2019		18/19 YEAR END		19/20 CURRENT			Following 3 years - DRAFT ONLY		
Admin	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	CURRENT 5TH AUGUST 2019	2019/20 EXPECTED	ORIGINAL BUDGET 19/20	2020/21	2021/22	2022/23	
1									
2	Salaries and pensions for all staff	190265	200332	75285	226000	219000	249000	254000	262000
3	Staff Training and Travel	2633	1500	1625	3000	4000	3500	3500	3500
4	Staff Eye Tests	99	300	0	400	500	500	500	500
5	Staff Recruitment	739	1500	160	500	1000	500	500	500
6	Utilities	2325	2250	895	2600	2500	2600	2700	2800
7	Office Supplies	2031	2000	395	2000	1750	1750	1750	1750
8	Photocopier	1549	2000	789	2000	2000	2000	2000	2000
9	Insurance	5936	6000	7365	7365	6000	7500	7500	7500
10	Office Equipment	2012	1200	0	1500	1500	1500	1500	1500
11	Car park permits income and green sacks	-303	0	-40	-40	0	0	0	0
12	SUB TOTAL	207135	217082	86474	245325	238250	268850	273950	282050
13									
14	Civic and Democratic	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	CURRENT 5TH AUGUST 2019	2019/20 EXPECTED	2019/2020	2020/21	2021/22	2022/23
15	Mayoral Allowance	379	375	0	395	375	400	400	425
16	Civic and Mayoral Events (expenditure)	5902	5750	1130	5750	5750	5750	5750	5750
17	Civic Events (Income)	-2123	0	-393	0	0	0	0	0
18	Civic Regalia	21	400	0	100	400	400	400	400
19	Mayoral Travel and Expenses	201	280	14	400	350	400	400	425
20	Councillor Allowances	3788	6000	0	6320	6000	6400	6400	6500
21	Councillor Training and Travel	918	750	262	3000	3000	2400	2400	2400
22	Councillor IT equipment	0	0	0	4800	6500	600	600	600
23	Professional Fees	3123	4500	2023	3500	4500	4000	4000	4000
24	Elections	0	6000	0	7000	7000	6000	6000	6000
25	Subscriptions	2179	2000	2055	2500	2100	2150	2200	2250
26	Community Outreach work	1319	1500	406	2000	2000	2000	2000	2000
27	Website and IT	1059	1500	461	10000	10000	2000	2000	2000
28	SUB TOTAL	17019	23975	5958	45765	47975	32500	32550	32750
29									
30	Tourism	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	5TH AUGUST	2019/20 EXPECTED	2019/2020	2020/21	2021/22	2022/23
31	Visit Totnes Marketing	2390	1600	1876	5000	5000	5000	5000	5000
32	Pension costs	12535	13000	12636	12636	12700	12636	0	0
33	Totnes Guide	14737	22600	703	15000	15000	15000	15000	15000
34	Totnes Guide and Website Income	-18260	-18500	-81	-16000	-16000	-17000	-17500	-18000
35	Bank Charges / Paypal	172	0	0	210	210	210	210	210
36	Other TIC expenditure (Post/Phone/Uniform/Utilities etc)	172	0	241	600	600	600	600	600
37	SUB TOTAL	11847	17500	15375	17446	17510	16446	3310	2810
38									
39	Guildhall	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	5TH AUGUST	2019/20 EXPECTED	2019/2020	2020/21	2021/22	2022/23
40	Cleaning	2738	2000	326	3000	2500	2500	2500	2500
41	Building Maintenance	27453	3000	-2786	10000	5000	5000	5000	5000
42	Business Rates	5800	5575	2409	6000	6000	6000	6000	6000
43	Water	111	200	67	200	200	200	200	200
44	Utilities	3785	2000	1048	3750	3000	3000	3000	3000
45	Equipment Maintenance	2589	2000	615	4000	2000	2000	2000	2000
46	Wedding Licence renewals and marketing	2014	1750	28	1000	500	500	2750	500
47	Admissions Income	-3357	-4750	-1237	-3000	-3500	-4000	-4000	-4000
48	Hire Income WEDDINGS	-2231	-2750	-1600	-2250	-2500	-2750	-2750	-2750
49	SUB TOTAL	30018	10025	-1130	22700	13200	12450	14700	12450
50									
51	Civic Hall	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	5TH AUGUST	2019/20 EXPECTED	2019/2020	2020/21	2021/22	2022/23
52	Cleaning and supplies	9776	17000	4328	12000	12000	12000	12000	12000
53	Feed in Tariff	3102	2500	366	3000	2500	3000	3000	3000
54	Water	453	2000	741	2100	2000	2000	2000	2000
55	Utilities	4395	4250	1024	4500	4400	4600	4700	4900
56	Building Maintenance	11703	15000	262	150000	150000	15000	15000	15000
57	Licences	70	2000	0	2000	2000	2000	2000	2000
58	Marketing Civic Hall	28	400	575	1000	500	500	500	500
59	Equipment Maintenance	4320	4000	1915	7000	3000	3000	3000	3000
60	Paige Adams Grant towards Caretaking, Cleaning and Management costs	-27723	-33040	0	-31500	-31500	-31500	-31500	-31500
61	Hire Charges	0	0	0	0	0	0	0	0
62	Feed in tariff income	-7808	-5000	1184	-5000	-5000	-5700	-5700	-5700
63	SUB TOTAL	-1143	8116	10395	145100	139900	4900	5000	5200
64									
65	Property Maintenance	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	5TH AUGUST	2019/20 EXPECTED	2019/2020	2020/21	2021/22	2022/23
66	Guildhall Cottage Maintenance	636	2000	3	2000	2000	2000	2000	2000
67	Property Management Fees	1561	1760	618	1760	1760	2000	2500	2500
68	Town Clocks amalgamated Rent and Utilities and maintenance	2443	2050	58	2500	2250	2250	2250	2250
69	Flat 5a Loan repay	9148	9150	4574	9150	9150	9150	9150	9150
70	Flat 5a Maintenance	110	2600	0	3000	2000	2000	2000	2000
71	Guildhall Office Maintenance	0	500	19	500	30000	25000	2000	2000
72	Museum Maintenance	3538	4000	0	8000	5000	5000	5000	5000
73	Museum Rent Income	-2	-1	0	-1	-1	-1	-1	-1
74	Eastgate Clock Rental	0	-2	0	-3	-3	-3	-3	-3
75	Civic Water Supply to shop	0	-210	-200	-200	-200	-200	-200	-200
76	Guildhall Cottage Income (£850 a month)	-10750	-9350	-3400	-9350	-9350	-9350	-9350	-9350
77	Guildhall Office Income (£250 per month) COMMUNITY/NOT FOR PROFIT GROUP	0	0	0	0	0	0	-3000	-3000

Staffing proposals and updates in PART 2 CONFIDENTIAL

Suggest budget of £300 per Councillor. Tablet suggested, further detail to Council Matters Committee October

Expenditure suggestions should come through the Community Engagement Working Group

Conservative low end estimate for Income this year, expect more

Additional cleaning required because of increased usage
Electrical and alarm improvements will be required. Bill owing on maintenance showing as a credit

Previously billed on estimated bills which were too low
Will need to upgrade equipment in the Council Chamber for audio and paperless working
Agreed to Invest in Marketing to increase number of events and weddings

Conservative low end estimate for Income this year
Conservative low end estimate for Income this year

Office conversion now urgent. Sinking fund needed going forward?
Roof may require attention in a few years

Continued issues with damp coming into the kitchen will require investigation and further remedial works

Improvement/conversion works may be required. Further discussion in due course. Will likely slip into 20/21. Conversion works could be minimal if used for community offices

Electrical testing needed - although lease says exterior only? Remedial works could be costly. Still waiting to hear

Could we consider moving an existing community group into the space? Or community work hub?

Budget Monitor September 2019		18/19 YEAR END		19/20 CURRENT			Following 3 years - DRAFT ONLY		
74	Flat 5a Rental Income (£695 per month)	-8310	-8250	-2780	-7645	-7645	-7645	-7645	-7645
75	SUB TOTAL	-1606	3647	-1108	9711	84961	30201	4701	4701
76	Cemetery	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	5TH AUGUST	2019/20 EXPECTED	2019/2020	2020/21	2021/22	2022/23
77	Business Rates	3616	3500	1627	3750	3500	3500	3500	3500
78	Water	143	150	22	150	150	150	150	150
79	Grounds Maintenance (Grass cutting and tree work)	21795	30000	6607	22000	22000	23000	24000	25000
80	Works and Maintenance (Memorials, Paths, Fences, Refuse collection)	34099	5000	356	2500	2500	3000	3000	3000
81	Chapel	244	500	0	500	500	25000	500	500
82	Cemetery Fees Income Amalgamated	-8495	-7500	-2545	-7500	-7500	-7500	-9000	-9000
86	SUB TOTAL	51402	31650	6067	21400	21150	47150	22150	22150
87	Open Spaces	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	5TH AUGUST	2019/20 EXPECTED	2019/2020	2020/21	2021/22	2022/23
88	Ramparts Walk (regular cuts and tidying)	163	900	0	500	600	600	600	600
89	St Marys Churchyard (Walls and trees)	990	900	414	1000	1000	1000	1000	1000
90	Castle Meadow Maintenance and Water	160	750	35	200	250	250	250	250
91	Castle Meadow and allotments income	-210	-210	-10	-210	-210	-210	-210	-210
92	SUB TOTAL	503	2340	439	1490	1640	1640	1640	1640
93	Precept and Income	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	5TH AUGUST	2019/20 EXPECTED	2019/2020	2020/21	2021/22	2022/23
94	Bank Charges	156	300	54	200	300	300	300	300
95	Precept and Income	-355640	-355640	-247000	-494000	-494000	-494000	-494000	-494000
96	Council Tax Grant (only guaranteed until 19/20)	-22230	-22230	-20040	-20040	-20040	-16025	0	0
97	Charity of Paige Adams RATE ABATEMENT	0	0	0	-105000	-105000	0	0	0
98	SUB TOTAL	-377714	-377570	-266986	-618940	-618740	-503720	-493700	-493700
99	Community Development	Actual 31st March 2019 YEAR END	ORIGINAL BUDGET 18/19	5TH AUGUST	2019/20 EXPECTED	2019/2020 BUDGETED	2020/21	2021/22	2022/23
100	Skate Park/Youth provision	0	SEE COMMUNITY PROJECTS	0	0	0	13200	7500	7500
101	PUBLIC TOILETS	0	0	0	17600	0	UNKNOWN	UNKNOWN	UNKNOWN
102	Carine Town Information Exchange	SEE COMMUNITY PROJECTS	SEE COMMUNITY PROJECTS	20278	22000	22000	22000	22000	22000
103	Citizens Advice Service	SEE COMMUNITY PROJECTS	SEE COMMUNITY PROJECTS						
104	Neighbourhood Plan/Planning	11586	12517	2184	14250	13088	1500	1500	1500
105	Community projects and public realm	35412	51366	0	79820	70860	121000	65000	65000
106	Community Grants Scheme	0	0	0	12000	12000	12000	12000	12000
107	Arts and Culture and Events - INCOME OVER EXPENDITURE INCLUDED	2183	2842	-1400	8000	10000	15000	15000	15000
108	GRANT FUNDING/PROJECT INCOME	-3736	0	-1300	-1300	0	0	0	0
109	Climate Change Emergency Work	0	0	0	2000	0	5000	5000	5000
110	SUB TOTAL	£44,445	£66,725	£19,762	£154,370	£127,948	£184,700	£128,000	£128,000
111	TOTAL EXPENDED	£368,920	£386,054	£142,232	£663,307	£642,534	£598,837	£486,001	£492,751
112	TOTAL	-£8,794	£8,484	-£124,754	£40,467	£11,799	£95,117	-£7,699	-£949

Suggestions for this building are being considered through the Cemetery Working Group before coming back to committee. If the Chapel is converted to lettable space the income will increase

OUT FOR CONSULTATION

Professional support and management needed to complete the document in this financial year. Bills due from last year showing as a credit currently.

Professional signage audit needed to start the process. Two rounds of £6,000 to be agreed under delegated authority by Council Matters. Taking over the Christmas Festival back in house for community benefit

Air Pollution Sensors as an example?

Increase in projected overspend due to the paying of the public toilets which was not budgeted for, staffing changes and transfer of Christmas Festival back to the Town Council. Savings could be made on asset work or projects, unknown at this time

Small underspend in final 18/19 due to staffing underspend and some of the community and assets expenditure rolling on into 19/20

Overspend from the general reserve within reasonable limits. Position is currently healthy as asset remedial and projects still to have detailed costings

Totnes Town Council Reserves ESTIMATES as of September 2019
Audited year end reserve 18/19

-353112

Year	Expected year end budget	Expected year end reserves	Expenditure by year APPROX
19/20	44500	-308612	663000
20/21	95000	-221551	559000

So at the end of the 2019/20 financial year we should still have approx £308,000 in reserve even with the proposed £45k overspend against budgeted.

Starting the 2020/21 financial year which has an unconfirmed estimate of £560k total expenditure we have enough to cover over 55% of the annual commitments, including the non core functions of the Council, so in reality the reserves would cover in the region of 80% of the year so over 9 months core costs.

At the end of the 20/21 year the reserve level would be approx £221k which would still cover over 55%, more than 6 months of core operating costs.

TOTNES NEIGHBOURHOOD PLAN (NP) WORKING GROUP, 29TH AUGUST 2019 AT
6.30PM

Present: Cllrs Luker (Chair), Allford, Hodgson and Paine.

1. Matters Arising from the last Meeting – Item 3 and the use of the term ‘development’ had been put to the consultants. It is a planning term that can mean anything from a small domestic extension through to a new community and they advise that replacing ‘development’ with ‘planning application’ could make the document cumbersome. However, the consultants will review this comment again when they have gone through all of the sections.

Air Monitoring – Cllr Luker is speaking to the Clerk about the potential of acquiring hand held air monitoring devices that could be used to monitor air quality in Fore Street and High Street.

2. Update on Progress – Cllr Luker gave an overview of progress since the last meeting. Part 6 (Economy), 7 (Environment) and 8 (Transport) have been reviewed by the consultants (see following items). Part 9 (Area Policies) and a new section (Monitoring and Development) are due in the next couple of week or so. The aim is for the Working Group to have approved a draft NP that can go to the October 2019 Full Council for support before starting the statutory and public consultation phases.

3. Review of the Revised Policies. the wording of the policies was discussed with the following key points **AGREED**:

Part 6: Economy

- Policy E2 – in second sentence replace ‘encourage’ with ‘support’
- Policy E3.1 – in second sentence replace ‘Uses’ with ‘Proposals’.
- Policy E3.4a – amend to ‘improved *vehicle, bicycle and* public car parking provision’.
- Policy E4.f – delete, as it repeats the policy in E3.3, and substitute with ‘monitor and improve air quality’.
- Policy E5 – insert ‘where possible’ before ‘and’ and ‘enhance’.
- Policy E7.1 – in first sentence replace ‘business’ with ‘industrial’.
- Policy E7.3 – insert ‘industrial’ before ‘estate’, and ‘public transport’ before ‘pedestrian and cyclist accessibility’.
- Policy E8 – in second sentence insert ‘reducing waste, generating renewable energy’ after ‘the local food economy’.

Part 7: Environment

- Policy En1 – after ‘increase environmental benefits’ add ‘and ecological enhancements’.
- Policy En3 – check where the ‘target figure of 60kWh per m2’ comes from and if an explanation cannot be found, remove it.

- Policy En5 – after ‘renewable energy generation’ insert ‘and storage’. At the end of this first sentence add a new sentence ‘Solar gain, through the orientation of new buildings and solar panels on south facing roofs will be supported.’
- Policy En6 – re-word first sentence to read ‘The provision of community composting facilities will be supported.’ Insert a new point ‘Improvements to waste management and recycling in residential areas and the town centre street scape is to be encouraged.’
- Policy En7 – insert ‘prevention and’ before ‘dispersal’.
- Section En 8 – insert text into the document about the flooding risk to Totnes (the Policy En8 reference to JLP DEV 35 refers to flooding).
- Policy En9 – insert ‘and enable’ before ‘on-site potential’. Amend the end of the sentence to read ‘...including all land not built on, within and on the outside of buildings, *and in public spaces.*’
- Policy En10 – insert a new final sentence ‘New buildings should aspire to passive house standards.’

Part 8: Transport

- Policy T2 – third point, insert ‘charging’ after ‘parking’.
- Policy T3 – include a new point about a transport hub at the railway station.

The officer will incorporate these textual changes and check any points.

4. Public Consultation Phase. Cllr Luker introduced some ideas of where the public consultation could take place, for example display boards in the Guildhall whilst it is still open to the public, attending the St John’s Community Café in Bridgetown, displays in the foyer of the Civic Hall during the Arts and Crafts Market. Holding sessions at Follaton Hall and Weston Lane Community Hall were also suggested. How to share the information on display boards needs to be considered, and the Consultants have highlighted policies that will be of importance during the public consultation which would be worth drawing to people’s attention as part of the display. Cllr Hodgson suggested speaking to the South Hams District Council graphics Department about how information could be displayed, as they have produced boards for Dartington and Staverton NP.

6. Date of Next Meeting: Monday 30th September at 6.30pm in the Guildhall - noted.

Post-meeting note: the meeting will now be brought forward to week commencing 16th September (date TBC) in order to incorporate comments on the next section and agree format in time to submit to Full Council in October.

TOTNES CEMETERY – FEES FOR THOSE IN CARE HOMES
(COUNCIL MATTERS COMMITTEE 9TH SEPTMEBER 2019)

Issue

Whether double fees for interment should be applicable to former Totnes residents who have had to move into permanent care homes outside of the town (due to lack of provision within the town).

Recommendation

That the Council Matters Committee considers the following options:

- a. Do nothing – continue with the application of single fees for parishioners and double fees for non-parishioners; or
- b. Introduce a policy of single fees being charged for those who have been in care outside of the parish area of Totnes, but within a set time limit.
Suggested wording as follows: Where a former parishioner's death has occurred whilst residing in a nursing home outside of Totnes, but they had been resident in Totnes within 12 months of death, single fees will be charged.

Background

The Town Council Offices has received three burial applications this year for the interment of former residents of Totnes who have had to move into care homes for medical reasons. In two of these cases, they had been longstanding residents who had been in care homes outside of Totnes for between one and five years as there was not the space in the limited facilities in Totnes to provide the care required by the individual.

In both these two cases the families have expressed to the Council Offices that they find the policy of charging double fees for non-residents unfair, when there was no option but for the deceased to move away. The current table of fees says that the 'stated fees are for parishioners of Totnes. Fees are double for non-parishioners.' Council Officers need to be able to apply the fees and policy in a fair and equitable way to all applications received, and the simplification of the fee structure in April 2018 has helped this. However, the question about residents forced to leave Totnes through a lack of adequate care provision available in the town being charged double fees is likely to continue and be challenged by families.

There are very few examples of where a Council's burial fee policy includes any clause for those moving outside of an area into care. The Committee and Cemetery Administrator has spoken to Dartmouth Town Council who do not make any such distinction. Torbay and Teignbridge state doubles fees for non-residents of the District area. Salcombe's category A for fees (the basic rate) does include those

moved away into care and have been resident within the last 5 years. Wells in Somerset state that 'A parishioner whose death occurred whilst residing in a nursing home outside the area, but had been resident in that area within 12 months of death, single fees will be charged.'

Resources

There are no resource implications for Option A other than council officers taking time to explain the policy position to families and undertakers and this will continue. Option B will require some burden of proof to demonstrate how long the individual has been in care. *Either:*

The family will need to produce a written statement from the care home confirming the date of admittance or evidence of the deceased address in Totnes within the 12 month period before they were admitted to the care home (for example a utilities or bank statement showing the address).

Or

In order for the policy to be applied fairly, this is probably most reliably done by the council officers contacting the care home for confirmation of admittance dates, assuming that such information can be shared under General Data Protection Regulations. If officers cannot access this information, then the onus will be on the family to produce a written statement from the care home confirming the date of admittance or evidence of the deceased address in Totnes prior to the 12 month period before they were admitted to the care home (for example a utilities or bank statement showing the address).

Presentation

The cemetery is an emotive issue and there could be negative public and press response. However, people will always fall into the wrong side of the policy framework, so negative reaction cannot be ruled out whichever option is recommended. The requirement of proof of care home residency or last address in Totnes could be interpreted as being unnecessarily bureaucratic, but without this Option B would be open to abuse, and officers need to be able to apply the policy fairly to all cases.

Financial

The implementation of Option B could see a slight reduction in fees (estimated at <£800 a year) . However, any change in policy needs to be more about treating all cases equally and having a system that officers can follow without being subjected to emotional pressures from bereaved families and/or undertakers.

THE ARCHITECTURAL HERITAGE FUND (AHF) TRANSFORMING PLACES THROUGH HERITAGE GRANTS - Grants up to £100,000 for charities and social enterprises in England to finance the development costs of projects that create alternative uses for redundant or underused community-owned historic buildings in town centres.

Application deadlines:

- o For grants of up to £15,000 - by 5pm on the last day of each calendar month.
- o For grants of more than £15,000:
 - > Monday 29 July 2019; and
 - > Monday 21 October 2019.

Funder: The Department for Digital, Culture, Media and Sport (DCMS). The programme is managed by the Architectural Heritage Fund (AHF), The *Architectural Heritage Fund's* £15 million *Transforming Places Through Heritage* programme is designed to support projects that will contribute to the transformation of high streets and town centres in England helping them become thriving places, strengthening local communities and encouraging local economies to prosper. The programme is part of a wider initiative to revive heritage high streets in England, alongside Historic England's *High Streets Heritage Action Zones*. Together, these programmes form part of the *Future High Streets Fund*, administered by the *Ministry of Housing, Communities and Local Government*.

The *Transforming Places through Heritage programme* is for individual heritage buildings in, or transferring to, community ownership. We will support charities and social enterprises to develop projects with the potential to bring new life to high streets by creating alternative uses for redundant or underused historic buildings in town centres.

Projects should support the overall aims of the programme, which are to:

- o Maximise regeneration benefits of local areas and high streets, assisting in making high streets and town centres fit for the future.
- o Protect, enhance and safeguard historic buildings across England, offering viable new uses for disused and underutilised high street properties.
- o Build capacity within local community groups, social enterprise, and charities.
- o Pilot innovative, alternative uses, ownership structures and investment models to facilitate long term regeneration, and
- o Maximise the positive social impact that results from restoring historic buildings.

Grants are available for non-profit organisations, such as charities and social enterprises, to support the development of projects that have the potential to bring new life to high streets by creating alternative uses for redundant or underused historic buildings in town centres. Funding can be used for individual heritage buildings in, or transferring to, community ownership or that of charitable/social enterprise organisations.

Project Development Grants can be used towards the capital costs required to move the project to the next stage of development. This could include developing the technical and design details, additional support such as a project manager, refining the business plan, building community engagement and preparing funding bids.

Within the overall maximum limit, this could be more than one grant over time, enabling applicants to move forward in stages.

Projects must be located in England, in places that are or have the potential to be a hub for their community, providing services to a wide catchment population. They will typically include a variety of uses, including retail, and be recognised by local people as their town centre or high street. This includes:

- o Distinct towns centres and high streets within large cities, and
- o Rural settlements that are notable centres within a district, providing services for a wide hinterland that includes smaller villages. (Small village high streets will not qualify.)

Eligible locations must already be the focus of a wider strategy or initiative - a place-based initiative - which aims to revitalise the high street or town centre and is likely to be led by the local authority, neighbourhood planning group or a community-led organisation, such as a civic society or community land trust. (This could include Future High Streets Fund, Heritage Action Zone or Neighbourhood Plan.)

Eligible projects could include, for example:

- o Employment of a project co-ordinator (either someone appointed externally on a consultancy basis or an existing employee(s) working additional hours or on this specific project).
- o Fees for consultants needed to help progress plans (for example, an architect, quantity surveyor, structural engineer, mechanical & electrical engineer).
- o Fundraising or Business Planning consultants.
- o The cost of community engagement work (eg outreach, pop-up events, consultations).
- o Legal costs where this is critical in establishing ownership or the viability of proposed uses (eg advice on restrictive covenants) or for advice on governance (eg to determine the appropriate constitutional model for delivering the project and operating the building following completion).
- o Organisational overheads/administration costs, and/or
- o Costs associated with converting an existing charity or social enterprise into a Community Benefit Society.

Charitable Incorporated Organisations, Charitable Companies Limited by Guarantee, Charitable Community Benefit Societies, Community Benefit Societies, not-for-private-profit Companies Limited by Guarantee, Community Interest Companies (CICs) Limited by Guarantee, co-operatives and Parish and Town Councils may apply for the following funding:

1. Project Development Grants: up to £100,000, for capital project development costs.
2. Project Viability Grants: up to £15,000, for early viability and feasibility work.
3. Crowdfunding Challenge Grants: up to £25,000, to match fund crowdfunding campaigns.
4. Transformational Project Grants: up to £350,000, for transformational capital projects, or
5. Community Shares Booster Grants: development grants up to £10,000 and equity investments up to £50,000 for Community Benefit Societies and Cooperatives. (This grant programme is being managed by Co-Operatives UK on behalf of AHF.)

Organisations can only apply to one grant category at any one time but may apply for further grants on completion of the funded work (subject to the overall limit). Match funding is favoured and will form part of the application assessment process. Eligible buildings must meet the following criteria:

- o Potential for positive change - a change of use and/or change of ownership is proposed, or the building has been recently acquired. The building and the applicant's vision for it must have the potential to increase the vitality of the location (eg increasing footfall, extending the hours when social and economic activity is taking place, creating a new offer for residents or visitors). Projects should have the potential to deliver heritage and economic and social outcomes, including job and business creation, an increase in volunteering, people developing new skills, increased pride of place, and improved wellbeing.
- o Ownership - organisations should have, or be intending to acquire, the freehold or a long lease (at least 25 years) on the project building. (In exceptional cases AHF may be able to consider projects with a shorter lease but this must be discussed before application.)
- o Heritage value - the building should be of special architectural or historic interest, i.e. nationally listed Grade I, II or II*; included in a local list maintained by the local authority; or, if it is unlisted, located within a conservation area. In this last case, applicants will need to show that the building makes a positive contribution to the character and appearance of the conservation area. Unlisted buildings not in conservation areas will be considered for support if a convincing case can be made for their heritage value to local people.

Funding is *not* available for:

- o Private individuals.
- o Local authorities and other public-sector bodies, other than Parish and Town Councils (unless applying on behalf of an organisation still in formation).
- o Universities, colleges and other mainstream educational institutions including independent schools.
- o For-profit companies, unless in a partnership led by a not-for-profit organisation.
- o Unincorporated organisations (eg charitable trusts and associations) that are not intending to incorporate.
- o Organisations with fewer than three Trustees or Directors. If there are only three Trustees/Directors, none of these should be spouses or otherwise related to one another.
- o Limited liability partnerships.
- o Churches or other places of worship, where the building will remain in use primarily as a place of religious worship – defined as hosting more than six religious services per year, or
- o Retrospective costs.

The programme has the following application deadlines:

1. For grants of up to £15,000 - by 5pm on the last day of each calendar month. Decisions will be communicated within 8 weeks.
2. For grants of more than £15,000:
 - o 9am on Monday 29 July 2019 for the 24 September decision meeting, and
 - o 9am on Monday 21 October 2019 for the 11 December decision meeting.

An online application form is available to complete on the *AHF website*. Applicants can also submit an initial enquiry form if they would like to check their project will fit the scope of the programme's funding or would like further advice.

AHF strongly encourages applicants to discuss any potential application with the relevant *Support Officer* in their area before submitting an application.

Contact details for the AHF are:

The Architectural Heritage Fund

3 Spital Yard

Spitalfields

London

E1 6AQ

Tel: 020 7925 0199

Email: ahf@ahfund.org.uk

TOTNES TOWN COUNCIL
RISK ASSESSMENTS SUMMARY 2019

<u>Area/activity</u>	<u>Date completed</u>	<u>Findings</u>	<u>Action required</u>	<u>By whom?</u>	<u>By when?</u>
Fire - Civic Hall	13/08/2019	Monthly emergency lighting checks are not being carried out and logged. Possible risk from contractors working in the building.	Carry out the checks monthly and record in the Fire log. Ensure contractors are required to provide sufficient details on the working methods to be used so that any potential fire risks can be identified in advance and appropriately managed.	Civic Hall Administrator and Town Ranger. Deputy Clerk, Civic Hall Administrator and Caretaker/Town Ranger.	Monthly with immediate effect. Ongoing
Fire - Guildhall	13/08/2019	Latest 5 yearly fixed electrical installations inspection done in March 19 identified a number of defects and was rated unsatisfactory. Possible risk from contractors working in the building.	Arrange for defects identified in the inspection to be rectified. Ensure contractors are required to provide sufficient details on the working methods to be used so that any potential fire risks can be identified in advance and appropriately managed.	Clerk/Deputy Clerk Deputy Clerk, Civic Hall Administrator and Caretaker/Town Ranger.	Within 6 months Ongoing
Legionella - Civic Hall & Guildhall	08/08/2019	None	Repeat detailed professional risk assessment in Sept 2020 or following any renovation work carried out if sooner.	Clerk/Deputy Clerk	Sept 2020
Civic Hall	09/08/2019	Potential increase in risks when Birdwood renovation work is undertaken.	Review each booking at the start of and during the building work to assess any possible impact on the hire. Review the fire risk assessment at the start of, during and after the building work. Check the Civic Hall daily for cleanliness and the ramp for accessibility during the building work.	Clerk/Deputy Clerk/Town Ranger/CH Administrator.	Throughout building work.
Tourist Information Office	09/08/2019	The light switch for the stairs to access the kitchen and toilet facilities is up two flights of stairs causing the potential for a slip or trip in the dark before the switch is reached.	A two way switch allowing the stairway lights to be switched on at both the bottom and top of the stairs should be installed.	Clerk/Deputy Clerk	Within 2 months

Guildhall	09/08/2019	See Fire RA findings above re. failed electrical test.	see above		
Guildhall Offices	09/08/2019	See Fire RA findings above re. failed electrical test.	see above		
		Risk of slips and trips.	Corridors and walkways to be kept clear of obstructions and staff to regularly check their work areas for loose cables and leads or other trip hazards.	All staff	Ongoing
		Risk to security of people and assets, including when staff are lone working.	Security arrangements to be kept under regular review.	Clerk	Ongoing
Lightning	07/09/2018	Lightning protection systems required for the Civic Hall, Guildhall & Museum.	Install the recommended lightning protection systems.	Deputy Clerk	Completed.
			Test the lightning protection system annually.	Deputy Clerk	Ongoing
Totnes Cemetery	09/08/2019	None			
Memorials/ Headstones	Feb 2017	See risk assessment	Undertake work recommended in the risk assessment and carry out re-inspections.	Deputy Clerk /Cemetery Administrator	All necessary work completed and re-testing ongoing
Castle Meadow	15/08/2019	None			
Trees	25/10/2017	See risk assessment	Undertake work recommended in the risk assessment and monitor.	Deputy Clerk /Cemetery Administrator/Town Ranger	All necessary work completed and monitoring ongoing
			Repeat the full tree risk assessment every 3 years.	Clerk/Deputy Clerk	Oct 2020
Bus shelters	09/08/2019	None			

Display screen equipment	When new staff start or staff move desks.	See individual risk assessments	See individual risk assessments	Clerk/Deputy Clerk	Completed.
Lone working	When new staff start who may be required to work alone.	See individual risk assessments	See individual risk assessments	Clerk/Deputy Clerk	See Tourist Information office RA
Events	When required.	See individual risk assessments	See individual risk assessments	See individual risk assessments	
New and expectant mothers	30/05/2019	None	See individual risk assessments	n/a	

Item 13 – Follaton Arboretum

Subject: Follaton Arboretum stakeholder meeting Wed 14th August 2019

Attendance: District Cllrs: Jacqui Hodgson; John Birch; Jo Sweet;
Joseph Rose
Officers: David Parkes (assets); Rob Sekula (Public
open spaces and Habitats); Honey Foskett (Grounds Maintenance)
Town Cllr: Colin Luker.
Town officers: Sara Halliday; Steve Howrihane
Consultant: Keith Rennells
Forest Garden: Nick Bains and Larch Maxey
Apologies: Wendy State (Incredible Edibles) and Becci from SANDS

Thanks to all who gave up time to share their views on Wednesday. Here is my recollection of the key points.

There was a consensus that the Arboretum could be more than it is at present but there is a need for a strategic framework, a joined up management plan and clarification of funding; .

Background: I attach a short summary.

Ownership: Cllr Birch raised a question over transfer of ownership. The Council is the site owner and responsible for its management. Cllr Birch is right in saying that the Council would potentially pass responsibility of the Arboretum to another competent body in the future providing this would guarantee its future use and management for the benefit of the local community. The Town Council have made it clear they would not want to take on this responsibility. National Trust unlikely but Cllr Sweet welcome to discuss.

There is no public right of access to the formal garden but it is hoped to use this for events. Any group wanting to use the garden should apply for a licence. DP confirmed that SHDC are likely to remain at FH for the foreseeable future. It is hoped the House and grounds could be better used for events.

Community Groups: Forest Garden: Wendy State expressed her wish for the Arboretum to be an educational resource. Nick outlined the FG groups aims. Wish for replacement nursery and tool shed.
Trees for Health: No longer operating. To agree who will take over management
TTT: Umbrella for Forest Garden; Community Orchard; TT Fruit and Nut; Incredible Edibles
ITF To clarify future interest and involvement
SANDS: Contact made; Wish to continue and would like formal agreement:

Memorial trees: Individual signs have been damaged or lost. May be better to have an information board at entrance. All new tree planting has been put on hold pending the outcome of this review.

Dog walkers: Uncleared dog mess still an issue. View that this is considered "wild space" and therefore OK to let dogs foul should be challenged by signage and information boards. Need for bin at top of path

Management: Grass is cut and raked twice a year. Not suitable for grass keep due to dog fouling. Some clearance has taken place which opens up views into the formal garden. New path to Follaton Oak completed this year. Further clearance required subject to funding.

Active community groups will be asked to complete a licence agreement which will set out the scope of their activities and explain what happens if they are no longer capable of managing the area.

Next steps: To review and report in Sept/Oct 2019.

Keith Rennells has been asked to scope out this work that might include

- Review of soft landscaping and a strategic management plan of the area
- Hard landscaping including boundary fences; new seating and bins etc
- New signage, information boards and labelling of significant trees and memorial trees
- Clearance of bramble and scrub where this has encroached into the area
- Clearance of overgrown areas around the House to open up views of the property
- Organised events, education facilities and visits
- Walking, running or biking trails and/or other recreation activities for people of mixed abilities to appreciate and enjoy the Arboretum
- Information on Biodiversity (accords with Councils Climate emergency pledge) Review of natural wildlife habitats and possible introduction of reptiles etc

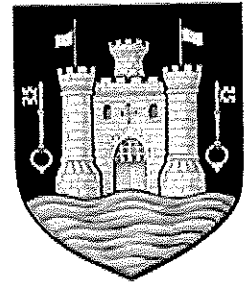
Please do mail me if you have anything to add.

David Parkes | Senior Specialist/Assets

South Hams District Council | West Devon Borough Council

Email: david.parkes@swdevon.gov.uk

Tel: **01803 861153**



FINANCIAL REGULATIONS

TOTNES TOWN COUNCIL
SEPTEMBER 2019
REVIEW DATE: SEPTEMBER 2020

These Financial Regulations are produced in accordance with Governance and Accountability for Local Councils and were adopted by the Council at its meeting of

.....

INDEX

1.	GENERAL	3
2.	ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)	5
3.	ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING	7
4.	BUDGETARY CONTROL AND AUTHORITY TO SPEND	7
5.	BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS	8
6.	INSTRUCTIONS FOR THE MAKING OF PAYMENTS	9
7.	PAYMENT OF SALARIES	12
8.	LOANS AND INVESTMENTS	12
9.	INCOME	13
10.	ORDERS FOR WORK, GOODS AND SERVICES	14
11.	CONTRACTS	14
12.	PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS ...	16
13.	ASSETS, PROPERTIES AND ESTATES	16
14.	INSURANCE	17
15.	CHARITIES	17
16.	RISK MANAGEMENT	18
17.	SUSPENSION AND REVISION OF FINANCIAL REGULATIONS	18

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;
 - 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 Clerk/RFO shall be sufficient to show and explain the council's transactions and to enable the Clerk/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 Clerk/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 Clerk/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 Clerk/RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full council only.

1.14. In addition the council must:

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

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

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

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 Council Matters Committee.

- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has 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. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered first by the Council Matters Committee and then approved by the Full Council.
- 3.2. The council shall consider the 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.
- 3.3. 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.
- 3.4. 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 £10,000;
 - the Council Matters Committee for items over £5,000; or
 - the RFO for any items below £5,000.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the RFO, 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. 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 the council of any changes impacting on the budget requirements 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 £1000. The Clerk/RFO shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the Council Matters 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 for each Council Matters Committee meeting, 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 £250 on overspends of the budget.
- 4.9. Changes in earmarked reserves shall be considered by the Council Matters Committee and approved by full 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. A schedule of the payments required shall be prepared by the RFO and, together with the relevant invoices, be presented to and signed by two Councillors who are bank signatories.
- 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.
- 5.5. The Clerk/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 two members are able to sign the invoice, where the Clerk/RFO certify that there is no dispute or other reason to delay payment, provided that two members sign the invoice retrospectively;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that two members sign the invoice retrospectively; or
 - c) fund transfers within the councils banking arrangements up to the sum of £2,500.
- 5.6. For each financial year the Clerk/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 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 meeting of the Council Matters Committee.
- 5.7. A record of regular payments made 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 the Council Matters Committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

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/RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by bank payment or debit card.
- 6.4. Cheques for payment drawn on the bank account shall be signed by two members of council. 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.
- 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. 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 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.
- 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.
- 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. 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.
- 6.11. 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.
- 6.12. 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.
- 6.13. Where internet banking arrangements are made with any bank, the Clerk/RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of

payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

- 6.14. 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.
- 6.15. Supplier invoices paid via internet banking facilities will be entered onto the bank payment system by the Deputy Clerk following signature by two authorised signatories. The Clerk/RFO will then authorise the payments on the internet banking system and carry out a random sample check of the bank account details for suppliers on the internet banking screen against the supplier invoices.
- 6.16. Any Debit Card issued for use will be in the name of the Clerk/RFO and will be restricted to a single transaction maximum value of £1000 unless authorised by the Full Council or the Council Matters Committee before any order is placed. The card will be securely stored by the Deputy Clerk. Use of the card shall be restricted to online or telephone purchases and cash withdrawals solely for the purpose of topping up the petty cash balance. Proper VAT invoices must be obtained for all online or telephone purchases. The card can only be used by the Clerk/RFO or Deputy Clerk. Invoices from all card purchases must be signed retrospectively by two members.
- 6.17. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council's Council Matters Committee. Transactions and purchases made will be reported to the Council Matters Committee and authority for topping-up shall be at the discretion of the Council Matters Committee.
- 6.18. The Clerk/RFO may provide petty cash to officers for the purpose of defraying operational and other expenses.
 - a) The Deputy Clerk shall manage the petty cash. Vouchers/receipts for payments made from petty cash shall be kept to substantiate the payment. Petty cash payments will not exceed £25.
 - b) Vouchers/receipts for payments made must be initialled/signed by the Clerk/RFO as authorisation for reimbursement and forwarded to the Deputy Clerk for reimbursement.
 - c) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - d) Cash to maintain the petty cash float shall be drawn from the bank using the debit card. The Clerk/RFO will hold the PIN number and the Deputy Clerk will hold the card. Cash will be collected by both the Clerk/RFO and the Deputy Clerk who will both sign a cash withdrawal form.

7. PAYMENT OF SALARIES

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts.
- 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 (Wages file). 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 Clerk/RFO.
- 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 Clerk/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 Clerk/RFO and the Clerk/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 biennially, following a report of the Clerk/RFO.
- 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 Clerk/RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the Clerk/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 Clerk/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 Clerk/RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. All members and officers are responsible for obtaining value for money at all times. An officer contracting services 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.
- 10.2. A member may not make any contract on behalf of the council.
- 10.3. The Clerk/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 Clerk/RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
 - a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;

- ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk/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 Regulations¹.
 - 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)².
 - 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/RFO 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/RFO in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
 - f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk/RFO in the presence of at least one member of council.
 - g. Any invitation to tender issued under this regulation shall be subject to current Standing Orders, and shall refer to the terms of the Bribery Act 2010.

¹ 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

² 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)

- 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/RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £1,000 the Clerk/RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.1 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 Clerk/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 Clerk/RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk/RFO to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. ASSETS, PROPERTIES AND ESTATES

- 13.1. The Clerk/RFO shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The Clerk/RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

- 13.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.
- 13.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 13.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 13.5. Subject only to the limit set in 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.
- 13.6. The Clerk/RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

14. INSURANCE

- 14.1. Following the annual risk assessment (per Regulation 17), the Clerk/RFO shall effect all insurances and negotiate all claims on the council's insurers.
- 14.2. The Clerk/RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 14.3. The Clerk/RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 14.4. All appropriate 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.

15. CHARITIES

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

16. RISK MANAGEMENT

- 16.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk/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/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/RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.
- 17.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

* * *

Mayoral Budget 19/20

ITEM 15

<u>Judy</u>	<u>1/4/19 - 15/5/19</u>
Allocation	709.00
Income	100.00 Farewell dinner ticket sales

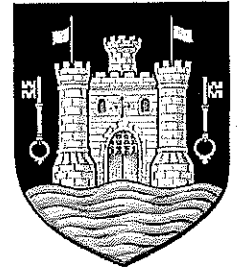
<u>Expenditure</u>	
Elizabethan reception	14.53
Paper plates	2.92
Balance	<u>791.55</u>

<u>Jacqi</u>	<u>16/5/19 - 31/3/20</u>
B/f	791.55
Allocation	5041.00
Income	293.34 Mayoral choosing ticket sales

<u>Expenditure</u>	
Mayoral choosing drinks	144.30
Bell ringers	120.00
Bouquet	16.67
Mayoral choosing food	585.00
Mayor's leaving gift	32.49
Tablecloth laundry - mayoral choosing	10.50
Name enscribing in GH	70.00
Vire twinning visit expenses	133.58

Balance remaining 5013.35

Event costs 615.62 Mayoral choosing



PAYMENTS TO COUNCILLORS

TOTNES TOWN COUNCIL

REVIEWED AND AGREED SEPTEMBER 2019

This Policy outlines the occasions on which payments may be made to Town Councillors.

Background

The elected members of Totnes Town Council may receive an allowance in recognition of the time, work and costs involved in representing the people of Totnes. This allowance is not to be confused with expenses or with training and travel costs, all of which are defined below. In order to qualify for this allowance, Councillors must attend 75% of Full Council and committee meetings during the 12 months prior to the payment being made. Councillors who start part way through the year will receive a pro rata allowance assuming they have attended 75% of the meetings as detailed above during their time. Co-opted Councillors are not eligible to receive this allowance.

Councillor Allowances

Councillors can claim a paid Basic Allowance each year. This relates to the work they do as local councillors in attending local and community meetings. The levels of allowance paid are agreed by South Hams District Council in accordance with national legislation.

The annual permitted allowance for members of Totnes Town Council is £378.75 and this is subject to taxation. The Mayor may be awarded twice that sum.

Town Councillors who are members of another local authority and who are entitled to an allowance from that authority should be guided by the Declaration of Interest Guidance in the Council's Code of Conduct.

Town Councillors will be required to declare their allowance to HMRC through the Town Council PAYE system.

Councillors Expenses

Councillors can reclaim a limited range of travel and other expenses they have paid out of their own pocket when they have had to travel out of the town or when they are out of pocket for some other approved reason.

Councillor Training and Travel

Councillors can reclaim the cost of any approved training and the associated travel costs at the agreed rate per mile or fares paid.

Rates set by South Hams District Council

Parish Basic Allowance

The formula recommended by the Parish Remuneration Panel at its last meeting calculates an allowance based on a percentage of the district basic allowance (now fixed at £5,254 per annum) and the size of the electorate.

This has now been updated for 19/20 as follows:-

Electorate	% of District Basic Allowance	Amount per Councillor
5,001 – 10,000	7.5%	£394.05

Parish Allowance for Chairman / Mayor / Leader

If so minded to pay such an allowance, the view remains that an additional sum could be paid to a Chairman / Mayor of 1 x the parish basic allowance paid.

Travel and subsistence

The main rates are:

(a) Travel Allowances

- Car mileage can be paid at 45p per mile (in line with the HMRC advisory rate and automatically adjusted in the event that the HMRC adjust this rate);
- Motorcycle mileage can be paid at 24p per mile;
- A supplement of 5p per mile for each passenger carried can also be paid; and
- The actual amount incurred on any tolls, ferries or parking fees can be reimbursed.

(b) Subsistence Allowances

If a town or parish councillor is away from their usual place of residence for more than four hours, they can claim £10.00 towards their breakfast, lunch and/or evening meal.

Totnes Town Council Protocol for the Civic Budget & Mayoral Allowance

All Civic and Mayoral spending will be limited to the agreed budgets over the course of the financial year, therefore pre planning of proposed events and larger commitments is essential. All major civic events should take place within the Council's financial year ending 31st March.

During the period from 1st April to 18th May a maximum spend of an amount equivalent to 1 ½ months of the allocated Civic Budget and Mayoral Allowance Budget for the financial year is allowed and must be agreed in advance with the Town Clerk.

Any surplus at the end of the financial year will not be carried forward.

The budgets must not be in deficit at the financial year end.

Expenditure which is allowed:

- A. The Mayoral Allowance budget is to defray reasonable costs in order that the office holder is not out of pocket for fulfilling the role of Mayor. The Mayor can claim an amount equivalent to the annual Councillor Allowance as a lump sum at the end of the financial year from this budget.
- B. Funding for all the formal and informal Civic events and costs associated with the role of the Mayor during the Mayoral year.

These may include:

- ❖ Mayor Choosing and reception
- ❖ The Civic Service
- ❖ Remembrance Sunday (in conjunction with the British Legion)
- ❖ The Civic Event (Community fundraising event)
- ❖ Events where the Mayor is usually accompanied by the Town Sergeant, such as Totnes Carnival, the annual Orange Race, the opening of the Elizabethan Market.

PLEASE NOTE - Civic Funerals (as and when required) and refreshments at a wake for Honorary Citizens/Freeman of Totnes will be funded from the general reserve up to a value of £1,000.

- C. Civic events supported by the Council involving, but not necessarily arranged by, the Mayor, or agreed Councillors. This expenditure must be agreed in advance by the Mayor.

These may include

- ❖ hosting the Mayor of Vire, to include up to £25 for an award.
- ❖ receptions for Civic visitors
- ❖ hosting small award ceremonies, to include up to £25 for an award (for example Freeman awards)
- ❖ hosting meetings of community groups
- ❖ activities related to the Town Council but not necessarily organised by the Mayor.

- D. The costs of any events held or attended by the Mayor or Deputy Mayor or Councillors deputising in their place in the course of his/her duties in the Mayoral Year.

These may include

- ❖ Christmas reception

- ❖ specific refreshments etc. when organising events at the Guildhall during the year.
- ❖ the incidental costs of attending community and charitable events e.g. purchase of tickets for both the event and raffles
- ❖ charity functions, and to cover any costs when attending functions e.g. the purchase of raffle tickets, collections, etc.

E. Supporting the Mayor in raising money toward his/her chosen charity.

These may include

- ❖ providing facilities paid for by the Civic Budget in raising funds for the chosen charity e.g. reception in the Guildhall, hire of the Civic Hall, etc.

PLEASE NOTE: All use of the Civic Hall must be paid for in full from the Civic Budget to the Paige Adams account. No free use can be granted by the Mayor.

Expenditure which is not allowed :

The Civic budget must not be used to pay for

- ❖ gifts of monies or goods (including flowers) other than to charities. NOTE: Any requests for contributions to groups and charities outside of fundraising must be considered by Paige Adams through the grants process.
NOTE: The policy will allow an exception for the purchase of flowers for incoming and outgoing Mayors and their consorts plus retiring Councillors and staff leavers to the value of £25 per bouquet
- ❖ parking fines
- ❖ social events internal to the Council unless agreed by the Mayor or Deputy Mayor.
- ❖ items normally covered by the Mayoral and Councillor Allowance e.g. costs associated with the use of home as office, personal telephone bills, etc.
- ❖ printing fliers/leaflets/posters etc. other than for civic events covered in B. above.

Reporting and monitoring procedures:

The Mayor is asked to account for his/her spending and to submit these expenses, along with the Mayor's monthly engagements, as a quarterly agenda item to Council Matters Committee meetings:

- All amounts submitted for reimbursement from the Town Council will be signed off and paid according to the Town Council financial regulations.
- Amounts of £500 and over need to be agreed by The Council Matters Committee in advance of agreement. Details of the proposed expenditure will need to be submitted, to ensure contributions and events are in line with Civic function and the Town Council priorities. If agreed it can then be submitted for reimbursement/payment to the Deputy Clerk.

Once 85% spend of the budget is reached the Council Matters Committee must be informed and any future spend must be agreed in advance with the Town Clerk.

Any outstanding civic expenses need to be submitted by the outgoing mayor by the end of June, when the preceding mayor's budget will be closed.

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Totnes Town Council - DV0364.

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to the fact that the risk assessment was not reviewed and approved at a full Council meeting during the year under review. The smaller authority has confirmed that this was done after the year end and measures have been put in place to ensure that this review is carried out annually in future.

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

22/08/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

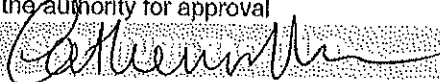
Section 2 – Accounting Statements 2018/19 for

TOTNES TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	291175	345171	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	344527	355640	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	108191	116675	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	154021	203302	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	9148	9148	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	235553	251924	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	345171	353112	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	379711	363563	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	360905	360905	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	64602	58850	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

03/06/19

I confirm that these Accounting Statements were approved by this authority on this date:

03/06/19

as recorded in minute reference:

FULL COUNCIL - 2/6/19 - ITEM 9

Signed by Chairman of the meeting where the Accounting Statements were approved

