

# Toft Parish Council

## Notice of the 762nd meeting of Toft Parish Council on Monday 2 September 2019 at 7.00 pm in The People's Hall, Toft

The Public and Press are invited to be present and Members of the Parish are welcome to attend and any may speak under the Open Public Session item and make representation to the Council on items on the agenda

All members of the Council are hereby summoned to attend for the purpose of considering and resolving upon the business to be transacted at the Meeting as set out hereunder

Mr Martin Yeadon (Chairman)

28/08/19

### AGENDA

#### Open public session including reports from the County and District Councillors

1. Apologies for absence and declaration of interests
  - 1.1 To approve written apologies and reasons for absence
  - 1.2 To receive declarations of interests from councillors on items on the agenda
  - 1.3 To receive written requests for dispensations and to grant any dispensations
2. To consider applications for co-option to fill vacancies on the Council
3. To approve the minutes of the last meeting
4. To consider any matters arising from the last or a previous meeting including
  - 4.1 (4.2) Toft website and emails – to consider costed proposal if received
  - 4.2 (5.1) CCC withdrawal of services for managing street lighting energy for District and Parish Council street lights – to consider quotations if received
  - 4.3 (9) To review the Village Plan and consider any action necessary <sup>(EM)</sup>
5. To consider correspondence received since the last meeting requiring the Council's attention
  - 5.1 Cambridgeshire & Peterborough Combined Authority Local Transport Plan consultation
  - 5.2 CCC Draft Greater Cambridge Sustainable Design and Construction SPD
  - 5.3 3C Shared Services - Street naming - development off West Street, Comberton
  - 5.4 Resident correspondence with CCC about breach of planning permission and licences
  - 5.5 NALC – New Model Financial Regulations 2019 update
  - 5.6 The Public Sector Bodies (Websites and Mobile Applications) (No 2) Accessibility Regulations 2018
  - 5.7 CCC Winter gritting volunteers
6. Finance, Procedure and risk assessment and use of delegated powers
  - 6.1 To consider the finance report and approve the payment of any bills
  - 6.2 Play inspection reports
  - 6.3 To consider any matter which is urgent because of risk or health and safety
  - 6.4 Appointment of Internal Auditor for FY2020
7. To consider any Planning or Tree works applications or related items received
  - 7.1 Planning applications
    - 7.1.1 S/2530/19/FL – Orchard Farmhouse, 56 Comberton Road – Demolition of existing ground floor extensions to be replaced with two storey side extensions (Resubmission of S/4773/18/FL)
    - 7.1.2 S/2190/19/FL – 55 School Lane – Demolition of existing garage and conservatory, single storey side extension, first storey rear dormer window, new windows and doors, erection of a 1.5 storey detached three-bedroom dwelling and new access onto the highway – to note response made between meetings. The Parish Council made no response.
    - 7.1.3 S/2184/19/FL – 10 Millers Road – Construction of workshop in front garden including hardstandings – to note response made between meetings. The Parish Council made no response.
  - 7.2 SCDC decisions for information
  - 7.3 Tree works applications
    - 7.3.1 S/2850/19/TC – 7 Brookside
8. Members items and reports for information only unless otherwise stated
  - 8.1 Village Maintenance <sup>(AT)</sup>
  - 8.2 Highways including update on LHI application <sup>(AT)</sup>
  - 8.3 Toft People's Hall <sup>(LB)</sup>
  - 8.4 Footpaths <sup>(EM)</sup>
  - 8.5 Defibrillator report <sup>(PEE)</sup>
  - 8.6 VE Day 2020 <sup>(MY)</sup>
9. Closure of meeting

## Clerk report to Toft Parish Council meeting on 2 September 2019

All actions arising from the last meeting have been carried out.

1. To approve written apologies and reasons for absence – any received will be reported to the meeting.
2. To consider applications for co-option to fill vacancies on the Council
3. To approve the minutes of the meeting on 1 July 2019 – attached
4. To consider any matters arising from the last or a previous meeting
- 4.1 (4.2) Toft website and emails – to consider costed proposal if received  
Awaited at the time of writing.
- 4.2 (5.1) CCC withdrawal of services for managing street lighting energy for District and Parish Council street lights – to consider quotations if received  
Still awaited at the time of writing.
- 4.3 (9) To review the Village Plan and consider any action necessary  
Cllr Miles to report.
5. Correspondence
- 5.1 Cambridgeshire and Peterborough Combined Authority Local Transport Plan consultation  
“We are writing to you to seek your input in developing the first ever Local Transport Plan for Cambridgeshire and Peterborough.

This consultation is an opportunity to have an exciting, powerful conversation with people, businesses and providers of public services about the key priorities and principles that will shape our transport network to 2050. It will address the key challenges and opportunities around transport in Cambridgeshire and Peterborough, both now and in the future.

The Cambridgeshire and Peterborough Devolution Deal, agreed with Government in 2017, gave the Mayor and the Combined Authority responsibility for certain transport functions. Among those responsibilities, the Combined Authority took over the role of Local Transport Authority from Cambridgeshire County Council and Peterborough City Council. One of the key responsibilities of the Local Transport Authority is the development of a new Local Transport Plan.

Our draft Local Transport Plan was published on June 17, marking the start of a fifteen-week consultation period which runs until September 27. It sets out an ambitious and challenging strategy for a world-class, integrated transport network, which addresses current and anticipated future pressures on infrastructure, while also supporting housing and economic growth. It aims to bring forward a step-change in how people and goods travel across the area.

It will provide the vision and strategy to meet the infrastructure challenges set out in Cambridgeshire and Peterborough Independent Economic Review (CPIER). It will also be a key strategic pillar in meeting the Combined Authority’s commitment to doubling the size of the area’s economy over 25 years, and meeting the vision set out in the Growth Ambition Statement.

The Local Transport Plan will set out the Combined Authority’s plans and strategies for maintaining and improving all aspects of the local transport system. It describes:

- the vision and objectives for transport in the area alongside a programme for achieving them;
- the current and future transport needs of people and freight, across transport modes; and
- policies and delivery plans relating to transport, explaining how they contribute to the delivery of local strategic priorities.

You can access the full suite of Local Transport Plan documents on our [website \(https://cambridgeshirepeterborough-ca.gov.uk/about-us/programmes/transport/ltp\)](https://cambridgeshirepeterborough-ca.gov.uk/about-us/programmes/transport/ltp) , alongside details of our consultation events and ways in which you can respond to the consultation. Consultation events are taking place at a range of locations across Cambridgeshire and Peterborough in June, July and September.

We look forward to hearing your thoughts on the draft document and engaging with you further as we respond to feedback and finalise the Local Transport Plan later in 2019.”

## 5.2 CCC Draft Greater Cambridge Sustainable Design and Construction Supplementary Planning Document - consultation

### **“Draft Greater Cambridge Sustainable Design and Construction Supplementary Planning Document**

“The Greater Cambridge Shared Planning Service is seeking views on the draft Greater Cambridge Sustainable Design and Construction Supplementary Planning Document (SPD) during a ten-week period of consultation starting at **9am on 15 July 2019**. The purpose of the SPD is to assist with the implementation of policies related to climate change, sustainable design and construction and wider environmental policies contained within the adopted 2018 Cambridge and South Cambridgeshire Local Plans. The Draft Greater Cambridge Sustainable Design and Construction SPD sets out the information that should be submitted with planning applications to demonstrate how schemes meet the Councils requirements. In providing such guidance, the SPD will ensure that new development contributes to meeting the challenges posed by our changing climate including:

- Contributing to carbon reduction targets and reducing fuel poverty;
- Ensuring that new development is adaptable to our changing climate;
- Ensuring that new development makes efficient use of resources;
- Ensuring that new development contributes to the health and wellbeing of new and existing residents.

The focus of the SPD is on providing guidance on existing adopted policies. The SPD cannot set new policy requirements, and as such, the Councils aspirations for net zero carbon will be developed as part of work on the [Emerging Greater Cambridge Local Plan \(https://www.scambs.gov.uk/planning/local-plan-and-neighbourhood-planning/emerging-local-plans-and-guidance/emerging-greater-cambridge-local-plan/emerging-greater-cambridge-local-plan-overview/\)](https://www.scambs.gov.uk/planning/local-plan-and-neighbourhood-planning/emerging-local-plans-and-guidance/emerging-greater-cambridge-local-plan/emerging-greater-cambridge-local-plan-overview/) .

A number of technical documents accompany the SPD, including: a Sustainability Appraisal Screening Report, a draft Habitat Regulations Assessment Screening Report and Equalities Impact Assessments, on which we also seek comments. A final Habitats Regulations Assessment Screening Report will be produced when the adoption of the SPD is being considered, having regard to the response to consultation and all other relevant considerations as they may arise at that stage.

Make your views known either by filling in the online form on the Council’s website (<http://cambridge.jdi-consult.net/localplan/>), or alternatively by email or in writing using

the Response Form, available to download on the Councils websites or from the Councils offices. The Councils preferred way of receiving representations is in electronic form as it helps reduce use of resources and speeds up the management of the process. **All comments must be received by 5pm on Monday 23 September 2019.**

When the final adoption of the SPD is being considered, regard will be given to the responses to the consultation and all other relevant considerations. When the SPD is adopted it will be a material consideration when planning decisions are made.

The Public Notice provides further information, including where the documents can be viewed and is enclosed with this email.

Please contact the Planning Policy Team if you require any further assistance on [policysurveys@cambridge.gov.uk](mailto:policysurveys@cambridge.gov.uk) or [ldf@scamb.gov.uk](mailto:ldf@scamb.gov.uk) or call 01223 457170.”

Public notice attached.

- 5.3 3C Shared Services – Street naming – development off West Street, Comberton  
Attached.
- 5.4 Resident – correspondence with CCC regarding breach of planning permission and licences  
“Please find attached a copy of our letter of 29/07/19 to CCC, Mr Gono, regarding the admitted, ongoing breaches of PP and Licences by W & C.  
You will see that injunction proceedings are pending.  
You will further note that the anticipated retrospect planning application by the company is to be fully opposed by a number of affected parties.  
To that end we would ask that this matter be added to the agenda for the meeting scheduled for September 2nd instant.”  
Correspondence circulated to members.
- 5.5 NALC – New Model Financial Regulations 2019 update  
New model and CAPALC summary of changes attached.
- 5.6 The Public Sector Bodies (Websites and Mobile Applications) (No 2) Accessibility Regulations 2018  
“The Public Sector Bodies (Websites and Mobile Applications) (No.2) Accessibility Regulations 2018’ have come into force, which means that from the 23rd September 2019, every new public sector website and app will need to meet certain accessibility standards and publish a statement saying they have been met. Existing websites will have until the 22nd September 2020 to comply.”
- 5.7 CCC – Winter gritting volunteers  
“**This is a request for winter volunteers for this winter season 2019-2020.**  
“I would like to take this opportunity to thank the volunteers that took part in our Community Gritting Scheme last winter.

For those hearing about the Community Gritting Scheme for the first time it is a scheme where Local volunteers can help to keep their community moving in freezing weather. Under this scheme, the parish or town council agrees specific routes in their area which are important to the local community and agrees them with the county council.

If you are a parish or town council looking to join the scheme, **please send your completed form by the end of October** by reply to this email or speak to your local highway officer. I will need a form for all of your volunteers, this includes those who have volunteered before. The form is required annually ensure our health and safety standards are being met.

For further information please see our web page:

<https://www.cambridgeshire.gov.uk/residents/travel-roads-and-parking/roads-and-pathways/gritting-roads-cycleways-and-paths/help-with-gritting-and-clearing-snow/>

I look forward to hearing from you.”

Volunteer form and community gritting training pack attached.

6. Finance, Procedure and risk assessment and use of delegated powers

6.1 To consider the finance report and approve the payment of any bills

Attached. Late invoices will be brought to the meeting.

6.2 Play inspection reports – to be reported to the meeting.

6.3 To consider any matter which is urgent because of risk or health and safety

None at the time of writing.

6.4 Appointment of Internal Auditor for FY2020

Jacqu Wilson of CANALBS was the internal auditor for FY2019

7.1 Planning Applications received

\* NB Some planning applications may not be specifically listed on this agenda but may still be considered by the Parish Council due to the time constraints of making a recommendation to the District Council. For more information see the current planning application consultations on:

<http://plan.scams.gov.uk/swiftlg/apas/run/wchvarylogin.display>

7.1.1 S/2530/19/FL – Orchard Farmhouse, 56 Comberton Road – Demolition of existing ground floor extensions to be replaced with two storey side extensions (Resubmission of S/4773/18/FL)

7.1.2 S/2190/19/FL – 55 School Lane – Demolition of existing garage and conservatory, single storey side extension, first storey rear dormer window, new windows and doors, erection of a 1.5 storey detached three-bedroom dwelling and new access onto the highway – to note response made between meetings. The Parish Council made no response.

7.1.3 S/2184/19/FL – 10 Millers Road – Construction of workshop in front garden including hardstandings – to note response made between meetings. The Parish Council made no response.

7.2 SCDC Decision Notices

7.2.1 S/1584/19/FL – 35 School Lane – Demolition of existing porch and chimney, construction of single storey side and rear extensions, replacing all windows and roof covering, rendering external walls, widening of drive access and internal alterations – Permission granted.

7.2.2 S/1634/19/FL – Bay Tree Barn, 1 Church Road – Conversion of garage loft to an office/store – Permission granted.

7.2.3 S/2191/19/NM – Orchard Gate, 50 Comberton Road – Non-material amendment to planning application S/1948/18/FL - Permission granted.

- 7.2.4 S/2196/19/DC – Orchard Gate, 50 Comberton Road – Discharge of condition 3 (Sectional drawings of rooflights) of planning permission S/1948/18/FL for conversion of the garage roof space and one of the ground floor parking bays into a home office – Permission refused.
- 7.2.5 S/2233/19/DC – 64 High Street – Discharge of condition 3 (materials) of planning permission S/0819/19/FL for demolition of existing thatched annex and erection of replacement single storey annex to the front of the property – Permission granted.
- 7.2.6 S/4690/18/DC – Bennell Farm, West Street – Discharge of conditions 2 (External material), 3 (GH Bullard letter and plan 16.0296/101revP2) and 7 (Hard landscape layout) Application for reserved matters details of appearance, layout, landscaping and scale for 90 dwellings with associated roads, footpaths, landscaping and open space following outline planning permission S/1912/17/OL – Permission granted.
- 7.2.7 S/0351/19/VC – Bennell Farm, West Street – Variation of condition 1 (Approved plans) pursuant to planning permission S/4552/17/RM – Permission granted.

### 7.3 Tree works

Tree works applications are now available to view on the SCDC portal.

The Parish Council now only needs to respond to tree works applications if the Council objects. SCDC writes:

“If there are no objections you do not need to let us know. We have to process each response and this is more than a click of the mouse! Since we have asked Parishes not to send in the no objections we have loosened up some time to do more interesting things like the Tree Wardens Network. Far more fun and hopefully will build to a greater positive impact for all the communities in the District.

The aide-memoire of what can be commented on in relation to tree works applications/notifications is on the reverse of the ‘Parish Notification of Tree Works’ under ‘Comment Advice to Parish Councils’, or the Tree Wardens training handout or go to the central governments website <https://www.gov.uk/guidance/tree-preservation-orders-and-trees-in-conservation-areas>.

The planning website also has a fancy 'comment on this application' button. Just look up the application and it is at the bottom of the Application Details box.”

#### 7.3.1 S/2850/19/TC – 7 Brookside

### 8. Members’ items and reports for information only unless otherwise stated

- 8.1 Village Maintenance <sup>(AT)</sup>
- 8.2 Highways including update on LHI application <sup>(AT)</sup>
- 8.3 Toft People’s Hall <sup>(LB)</sup>
- 8.4 Footpaths <sup>(EM)</sup>
- 8.5 Defibrillator report <sup>(PE)</sup>
- 8.6 VE Day 2020 <sup>(MY)</sup>

“The Toft Spring Feast coordinating group met yesterday to discuss plans for the 2020 Spring Feast.

As you probably know, the usual May bank holiday has been moved by government edict to Friday, 8 May to coincide with the 75<sup>th</sup> anniversary of VE Day.

The Spring Feast will be held on that weekend, with most events taking place on the Saturday and Sunday as in previous years.

The Feast will have as its theme 'Toft in Peacetime' and, as usual it will be a collaboration with the Historical Society, the Church in Toft and various other groups who usually contribute.

THS will put on an exhibition in the Methodist Chapel on Saturday 9<sup>th</sup> May and there may be a joint Lindy Hop event with Comberton on the Friday evening (8<sup>th</sup>) – to be confirmed. Sunday we will have the usual Maypole, walk, picnic, church service, parish tea-party and whatever else we normally do. Other than that, our plans are fluid.

We wanted you to know all this so that whatever the Parish Council is planning will not clash with the Spring Feast events and, most of all, we look forward to collaborating with you and your colleagues on the programme and publicity side to make it a great Toft weekend.

Toft has so many potential celebratory activities (beacon, street party, Lot Meadow events, music, bell-ringing, video-showings, exhibitions and so on) and, although next May is a long way off, we hope to get ideas firmed up sooner rather than later. We'd love to hear your thoughts on all of this."

9. Closure of meeting



## Cambridge Local Plan and South Cambridgeshire Local Plan

### Public Participation Draft Greater Cambridge Sustainable Design and Construction Supplementary Planning Document

#### Notice of Arrangements for Public Participation on Consultation Draft Supplementary Planning Document [Regulation 13 public consultation in accordance with the Town and Country Planning (Local Planning) (England) Regulations 2012]

The Greater Cambridge Shared Planning Service has prepared a draft Greater Cambridge Sustainable Design and Construction Supplementary Planning Document (SPD) for public participation. The purpose of the SPD is to assist with the implementation of policies related to climate change, sustainable design and construction and wider environmental policies contained within the adopted 2018 Cambridge and South Cambridgeshire Local Plans.

A ten-week consultation period starts at **9am Monday 15 July 2019**, during which comments can be made. The responses received will be considered by the Council before finalising the SPD for adoption. **All comments must be received by 5pm on Monday 23 September 2019.**

From the start of the consultation period, the draft SPD and its accompanying Sustainability Appraisal Screening Report, Habitats Regulations Assessment Screening Report, Equalities Impact Assessments and Consultation Statement can be viewed online on the Councils website ([www.scambs.gov.uk/sustainableconstructionsdpd](http://www.scambs.gov.uk/sustainableconstructionsdpd) and [www.cambridge.gov.uk](http://www.cambridge.gov.uk)) and will be available for inspection at:

- South Cambridgeshire Hall, Cambourne Business Park, Cambourne, Cambridge, CB23 6EA;
- At Cambridge City Council's Customer Service Centre at Mandela House, 4 Regent Street, Cambridge, CB2 1BY from 9am-5.15pm Monday to Friday.

Comments should be made using:

- The online consultation system: <http://cambridge.jdi-consult.net/localplan/>
- By completing the consultation response form: which is available from the Councils' offices or to download from the Councils website (<https://www.scambs.gov.uk/sustainableconstructionsdpd>). Completed Response Forms should be emailed to [policysurveys@cambridge.gov.uk](mailto:policysurveys@cambridge.gov.uk) or sent to one of the following offices:
  - Planning Policy, Cambridge City Council, PO Box 700, Cambridge, CB1 0JH
  - Planning Policy, South Cambridgeshire Hall, Cambourne Business Park, Cambourne, Cambridge, CB23 6EA



**3C Shared Services**  
South Cambridgeshire Hall,  
Cambourne Business Park,  
Cambourne, Cambridge CB23 6EA

Mrs G Stoer  
30 West Drive  
Highfields Caldecote  
Cambridge  
CB23 7NY

29<sup>th</sup> July 2019

Dear Madam

**Street Naming – Development off West Street. Comberton**

I have received an application proposing the street names 'Morris Close', 'Burdeley's Way', 'Tebbit's Way' and 'The Mazles' for the above development.

Please could I have in writing your comments on, or agreement to the use of the proposed names.

Yours faithfully

  
Diane Duncan  
Address Management Officer  
Tele: 01954 713172  
Email: [diane.duncan@3csharedservices.org](mailto:diane.duncan@3csharedservices.org)

## **[ENTER COUNCIL NAME] MODEL FINANCIAL REGULATIONS 2019 FOR ENGLAND**

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These Financial Regulations were adopted by the council at its meeting held on [enter date].

## **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<sup>1</sup> and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; 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;

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<sup>1</sup> Model Standing Orders for Councils (2018 Edition) is available from NALC (©NALC 2018)

- 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 RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.

1.11. The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the council; and
- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

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

1.14. In addition, the council must:

- 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 [or a cheque signatory] 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 [Finance Committee].

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the council;
- report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
- 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. Each committee (if any) shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of [November] each year including any proposals for revising the forecast.]

3.2. The RFO must each year, by no later than [month], prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the [relevant committee and the] council.

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

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

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

### **4. Budgetary control and authority to spend**

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

- the council for all items over [£5,000];
- a duly delegated committee of the council for items over [£500]; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below [£500].

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

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

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4. The salary budgets are to be reviewed at least annually in [October] for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of [£500]. The Clerk 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 with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of [£100] or [15%] of the budget.

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

## **5. Banking arrangements and authorisation of payments**

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. [The council shall seek credit references in respect of members or employees who act as signatories.]

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council [or finance committee]. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee]. The approved schedule shall be ruled off and initialled by the



Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council [or Finance Committee] meeting.

5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee];
- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee]; or
- c) fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].

5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council [,or a duly authorised committee,] may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council [or Finance Committee].

5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

## **6. Instructions for the making of payments**

6.1. The council will make safe and efficient arrangements for the making of its payments.

6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council [or duly delegated committee].

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by [one] two member[s] of council [and countersigned by the Clerk,] in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.

6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council [or Finance Committee] at the next convenient meeting.

6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided

that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.

6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

6.15. 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.

6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under “favourites”), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by [two of] the Clerk [the RFO] [a member]. A programme of regular checks of standing data with suppliers will be followed.

6.18. Any Debit Card issued for use will be specifically restricted to the Clerk [and the RFO] and will also be restricted to a single transaction maximum value of [£500] unless authorised by council or finance committee in writing before any order is placed.

6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council [Finance Committee]. Transactions and purchases made will be reported to the [council] [relevant committee] and authority for topping-up shall be at the discretion of the [council] [relevant committee].

6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk [and RFO] and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

6.21. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

**OR**

[6.22. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

- a) The RFO shall maintain a petty cash float of [£250] for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.]

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

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the [council] [relevant committee].

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

a) by any councillor who can demonstrate a need to know;

b) by the internal auditor;

c) by the external auditor; or

d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

7.6. An effective system of personal performance management should be maintained for the senior officers.

7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

7.8. Before employing interim staff, the council must consider a full business case.

## **8. Loans and investments**

8.1. All borrowings shall be affected 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. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.

8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

8.6. All investments of money under the control of the council shall be in the name of the council.

8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

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

## **9. Income**

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

9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.

9.6. The origin of each receipt shall be entered on the paying-in slip.

9.7. Personal cheques shall not be cashed out of money held on behalf of the council.

9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

[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. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

10.2. Order books shall be controlled by the RFO.

10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three



or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

10.4. A member may not issue an official order or make any contract on behalf of the council.

10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure 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 legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>2</sup>.

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<sup>2</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts



- c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.
- d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g) Any invitation to tender issued under this regulation shall be subject to Standing Orders[ ], <sup>4</sup>[insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£3,000] and above [£100] the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i) The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

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<sup>3</sup> Thresholds currently applicable are:

a) For public supply and public service contracts 209,000 Euros (£181,302)

b) For public works contracts 5,225,000 Euros (£4,551,413)

<sup>4</sup> Based on NALC's Model Standing Order 18d ©NALC 2018

## **[12. Payments under contracts for building or other construction works]**

[12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).]

[12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.]

[12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.]

## **[13. Stores and equipment]**

[13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.]

[13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.]

[13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.]

[13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.]

## **14. Assets, properties and estates**

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

14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed [£250].

14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each

case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

## **15. Insurance**

15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers [in consultation with the Clerk].

[15.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.]

15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.

## **16. [Charities]**

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

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

## **17. Risk management**

17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk [with the RFO] shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

17.2. When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

## **18. Suspension and revision of Financial Regulations**

18.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

18.2. 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.

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