



MALVERN TOWN COUNCIL

POLICY AND RESOURCES COMMITTEE

REPORTS

**For meeting on Wednesday 12 June 2024 at 6.00 pm
Council Chamber, Belle Vue Terrace**

MALVERN TOWN COUNCIL

Town Clerk
28-30 Belle Vue Terrace
Malvern
WR14 4PZ



6 June 2024

townclerk@malvern-tc.org.uk
Tel: 01684 566667

MEETING OPEN TO MEMBERS OF THE PUBLIC

To Members of the Policy and Resources Committee (Quorum 5):

Councillors Iain Dawson, Clive Fletcher, Emma Green, Clive Hooper, Nick Houghton, Melanie Jones, Lou Lowton, Ronan McLaverty-Head, Karen Newbigging

All other Members of the Town Council for information only.

You are hereby invited to attend a meeting of the Policy and Resources Committee to be held in the Council Chamber, Belle Vue Terrace, Malvern on Wednesday 12 June 2024, commencing at 6.00pm for the transaction of the business shown on the Agenda below.

A handwritten signature in black ink, appearing to read 'LJ Blake'.

Linda Blake
Town Clerk

No.	Agenda Item
1.	Election of Chair To elect a Chair of the Policy and Resources Committee for 2024/25
2.	Election of Vice-chair To elect a Vice-chair of the Policy and Resources Committee for 2024/25
3.	Apologies for Absence To receive and note apologies for absence
4.	Declarations of Interest To receive declarations of disclosable pecuniary interests and other disclosable interests
5.	Minutes of Previous Meeting To receive and confirm as a correct record the Minutes of the previous Policy and Resources Committee meeting: <ul style="list-style-type: none">➤ 13 May 2024 (previously circulated)
Public Participation <i>The Meeting will be adjourned for public participation when the Chairman will invite members of the public to present their questions, statements or petitions submitted under the Council's Public Participation Procedure.</i>	
6.	Quarterly Accounts – fourth and final quarter 2023/24 January, February, March 2024 <ul style="list-style-type: none">➤ Report PR01/24 to follow
7.	Malvern Theatre Players – request for change of grant purpose <ul style="list-style-type: none">➤ Report PR02/24 to follow

8.	Review of Financial Regulations ➤ Report PR03/24 to follow
9.	Review of Freedom of Information Policy ➤ Report PR04/24 to follow
10.	Date and Time of Next Meeting ➤ Wednesday 7 August 2024 at 6.00 pm

**MINUTES OF A MEETING OF
THE POLICY AND RESOURCES COMMITTEE
MALVERN TOWN COUNCIL**

**held in the Council Chamber, Belle Vue Terrace, Malvern
on Monday 13 May 2024 at 6.00 pm**

Councillors

I Dawson (Chair)
N Houghton
M Jones
L Lowton (substitute for Cllr M Birks)
D Mead (substitute for Cllr C Fletcher)
R McLaverty-Head
J MacLusky
K Newbigging

Absent

M Birks (apologies)
C Fletcher (apologies)

Also in attendance

Linda Blake - Town Clerk
Louise Wall – Minute Clerk

Cllr David Watkins

1. APOLOGIES FOR ABSENCE

Apologies for absence from Cllr Marilyn Birks and Cllr Clive Fletcher were **NOTED**. Cllr Birks had substituted Cllr Lou Lowton and Cllr Fletcher had substituted Cllr David Mead.

2. DECLARATIONS OF INTEREST

None.

3. MINUTES OF PREVIOUS MEETING

It was **RESOLVED** that the minutes of the following meeting be approved and adopted as a correct record of the proceedings, to be signed by the Chairman:

- Policy and Resources Committee meeting held on 27 March 2024.

PUBLIC PARTICIPATION

None.

4. SMALL GRANTS SCHEME, 2ND ROUND 2023/24 – EDEN ESOL

Report PR01/24 was received and accepted.

The Town Clerk had received written confirmation from Eden ESOL that English teaching is separate from the activities of the church.

It was **AGREED** to award a grant of £467.90 to Eden ESOL.

5. PHOTOCOPIER CONTRACT

Report PR02/24 was received and accepted.

The Town Clerk explained that the photocopier lease was now due for renewal and had sought quotations from several companies, which were tabled in the report.

It was **AGREED** to award a five-year photocopier lease contract to Company C (Dolphintec).

6. FINANCIAL REPORTS

The financial reports were received and accepted, along with the cash report CR1 and the bank payments schedules for January, February and March 2024.

The Town Clerk explained some of the main points of the report:

- The bank schedules showed some large payments relating to the new building, which meant the bank balance was lower than usual as a result of these.
- Creditor days outstanding – the target is 30 days, although officers aim to pay smaller local companies as soon as possible. Creditor days were 23.41 at the end of January, and 27/49 at the end of February but had fallen to 0.61 at the end of March due to a large payment for the community hub building which needed to be settled within the month.
- Bad debts – there had been two bad debtors in the period, one was a football team that had struggled to pay high electricity bills and the other was the lengthsman scheme which was paid late due to a billing enquiry. Both had now been cleared.
- All payments went through a process of being checked by two councillors, one officer and the Town Clerk, which was a robust process and good practice.

Committee **NOTED** the financial reports for January, February, and March 2024.

7. **CCTV POLICY**

Report PR04/24 was received and accepted.

The Town Clerk explained that the requirements for small organisations operating CCTV equipment, as set out by the Information Commissioner's office, were adhered to already by the Town Council, except for the need to have a CCTV policy in place. Members were asked to review and comment on the draft policy in the report.

Members discussed the policy and raised the following points:

- It was important to make clear to employees that they would not be monitored in their day-to-day work.
 - Clarification will be added that the cameras are to monitor the exterior of the building only.
- The CCTV policy should be connected to the Data Protection policy.
 - A cross reference will be inserted into the CCTV policy.
- Cameras should not record or overlook private property.
 - Cameras have been installed to monitor the exterior of the building only, but if they should cover any parts of private property, this can be obscured by the CCTV company.
- As the policy would be a new one, it should be reviewed in twelve months' time.

It was **RECOMMENDED** that a closed-circuit television (CCTV) policy is adopted by the Town Council. A draft of the policy is attached to these minutes.

8. **REVIEW OF DATA PROTECTION POLICY**

Report PR05/24 was received and accepted.

The last review of the Data Protection Policy had taken place in December 2019. Members were asked to consider the current policy as well as a template supplied by the National Association of Local Councils (NALC), and recommend any amendments.

It was **RECOMMENDED** that the Town Council adopts NALC's Data Protection Policy for Staff. A draft of the policy is attached to these minutes.

9. DATE AND TIME OF NEXT MEETING

It was **AGREED** that the date of the next meeting would be Wednesday 12 June 2024 at 6pm.

The meeting finished at 6.20pm

.....(Chairman)

DRAFT



MALVERN TOWN COUNCIL

DRAFT DATA PROTECTION POLICY FOR COUNCIL EMPLOYEES

MALVERN TOWN COUNCIL

DATA PROTECTION POLICY

1. Purpose

- 1.1. Malvern Town Council (hereafter known as 'the Council') is committed to being transparent about how it collects and uses the personal data of staff, and to meeting its data protection obligations. This policy sets out the Council's commitment to data protection, and your rights and obligations in relation to personal data in line with the General Data Protection Regulation (GDPR) and the Data Protection Act 2018 (DPA).
- 1.2. This policy applies to the personal data of current and former job applicants, employees, workers, contractors, and former employees, referred to as HR-related personal data. This policy does not apply to the personal data relating to members of the public or other personal data processed for council business.
- 1.3. The Council has appointed Linda Blake, Town Clerk, as the person with responsibility for data protection compliance within the council. Questions about this policy, or requests for further information, should be directed to them.

2. Definitions

- 2.1. "Personal data" is any information that relates to a living person who can be identified from that data (a 'data subject') on its own, or when taken together with other information. It includes both automated personal data and manual filing systems where personal data are accessible according to specific criteria. It does not include anonymised data.
- 2.2. "Processing" is any use that is made of data, including collecting, recording, organising, consulting, storing, amending, disclosing or destroying it.
- 2.3. "Special categories of personal data" means information about an individual's racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, health, sex life or sexual orientation and genetic or biometric data as well as criminal convictions and offences.
- 2.4. "Criminal records data" means information about an individual's criminal convictions and offences, and information relating to criminal allegations and proceedings.

3. Data protection principles

- 3.1. The Council processes HR-related personal data in accordance with the following data protection principles the council:

- processes personal data lawfully, fairly and in a transparent manner
- collects personal data only for specified, explicit and legitimate purposes
- processes personal data only where it is adequate, relevant and limited to what is necessary for the purposes of processing
- keeps accurate personal data and takes all reasonable steps to ensure that inaccurate personal data is rectified or deleted without delay
- keeps personal data only for the period necessary for processing
- adopts appropriate measures to make sure that personal data is secure, and protected against unauthorised or unlawful processing, and accidental loss, destruction or damage

3.2. The Council will tell you of the personal data it processes, the reasons for processing your personal data, how it uses such data, how long it retains the data, and the legal basis for processing in its privacy notices.

3.3. The Council will not use your personal data for an unrelated purpose without telling you about it and the legal basis that it intends to rely on for processing it. The Council will not process your personal data if it does not have a legal basis for processing.

3.4. The Council keeps a record of its processing activities in respect of HR-related personal data in accordance with the requirements of the General Data Protection Regulation (GDPR).

4. Processing

Personal data

4.1. The Council will process your personal data (that is not classed as special categories of personal data) for one or more of the following reasons:

- it is necessary for the performance of a contract, e.g., your contract of employment (or services); and/or
- it is necessary to comply with any legal obligation; and/or
- it is necessary for the council's legitimate interests (or for the legitimate interests of a third party), unless there is a good reason to protect your personal data which overrides those legitimate interests; and/or
- it is necessary to protect the vital interests of a data subject or another person; and/or
- it is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller.

4.2. If the Council processes your personal data (excluding special categories of personal data) in line with one of the above bases, it does not require your consent. Otherwise, the Council

is required to gain your consent to process your personal data. If the Council asks for your consent to process personal data, then it will explain the reason for the request. You do not need to consent or can withdraw consent later.

- 4.3. The Council will not use your personal data for an unrelated purpose without telling you about it and the legal basis that it intends to rely on for processing it.
- 4.4. Personal data gathered during the employment is held in your personnel file in hard copy and electronic format on HR and IT systems and servers. The periods for which the Council holds your HR-related personal data are contained in its privacy notices to individuals.
- 4.5. Sometimes the Council will share your personal data with contractors and agents to carry out its obligations under a contract with the individual or for its legitimate interests. The Council requires those individuals or companies to keep your personal data confidential and secure and to protect it in accordance with Data Protection law and the Council's policies. They are only permitted to process that data for the lawful purpose for which it has been shared and in accordance with the Council's instructions.
- 4.6. The Council will update HR-related personal data promptly if you advise that your information has changed or is inaccurate. You may be required to provide documentary evidence in some circumstances.
- 4.7. The Council keeps a record of its processing activities in respect of HR-related personal data in accordance with the requirements of the General Data Protection Regulation (GDPR).

Special categories of data

- 4.8. The Council will only process special categories of your personal data (see above) on the following basis in accordance with legislation:
 - where it is necessary for carrying out rights and obligations under employment law or a collective agreement;
 - where it is necessary to protect your vital interests or those of another person where you are physically or legally incapable of giving consent;
 - where you have made the data public;
 - where it is necessary for the establishment, exercise or defence of legal claims;
 - where it is necessary for the purposes of occupational medicine or for the assessment of your working capacity;
 - where it is carried out by a not-for-profit body with a political, philosophical, religious or trade union aim provided the processing relates to only members or former members provided there is no disclosure to a third party without consent;

- where it is necessary for reasons for substantial public interest on the basis of law which is proportionate to the aim pursued and which contains appropriate safeguards;
- where it is necessary for reasons of public interest in the area of public health; and
- where it is necessary for archiving purposes in the public interest or scientific and historical research purposes.

4.9. If the Council processes special categories of your personal data in line with one of the above bases, it does not require your consent. In other cases, the Council is required to gain your consent to process your special categories of personal data. If the Council asks for your consent to process a special category of personal data, then it will explain the reason for the request. You do not have to consent or can withdraw consent later.

5. Individual rights

5.1. As a data subject, you have a number of rights in relation to your personal data.

Subject access requests

5.2. You have the right to make a subject access request. If you make a subject access request, the Council will tell you:

- whether or not your data is processed and if so why, the categories of personal data concerned and the source of the data if it is not collected from yourself;
- to whom your data is or may be disclosed, including to recipients located outside the European Economic Area (EEA) and the safeguards that apply to such transfers;
- for how long your personal data is stored (or how that period is decided);
- your rights to rectification or erasure of data, or to restrict or object to processing;
- your right to complain to the Information Commissioner if you think the council has failed to comply with your data protection rights; and
- whether or not the council carries out automated decision-making and the logic involved in any such decision-making.

5.3. The Council will also provide you with a copy of your personal data undergoing processing. This will normally be in electronic form if you have made a request electronically, unless you agree otherwise.

5.4. If you want additional copies, the Council may charge a fee, which will be based on the administrative cost to the council of providing the additional copies.

5.5. To make a subject access request, you should send the request to the Town Clerk. In some cases, the Council may need to ask for proof of identification before the request can be

processed. The Council will inform you if we need to verify your identity and the documents it requires.

- 5.6. The Council will normally respond to a request within a period of one month from the date it is received. Where the Council processes large amounts of your data, this may not be possible within one month. The Council will write to you within one month of receiving the original request to tell you if this is the case.
- 5.7. If a subject access request is manifestly unfounded or excessive, the Council is not obliged to comply with it. Alternatively, the Council can agree to respond but will charge a fee, which will be based on the administrative cost of responding to the request. A subject access request is likely to be manifestly unfounded or excessive where it repeats a request to which the Council has already responded. If you submit a request that is unfounded or excessive, the Council will notify you that this is the case and whether or not it will respond to it.

Other rights

- 5.8. You have a number of other rights in relation to your personal data. You can require the council to:
- rectify inaccurate data;
 - stop processing or erase data that is no longer necessary for the purposes of processing;
 - stop processing or erase data if your interests override the Council's legitimate grounds for processing data (where the Council relies on its legitimate interests as a reason for processing data);
 - stop processing or erase data if processing is unlawful; and
 - stop processing data for a period if data is inaccurate or if there is a dispute about whether or not your interests override the Council's legitimate grounds for processing data.
 - complain to the Information Commissioner. You can do this by contacting the Information Commissioner's Office directly. Full contact details including a helpline number can be found on the Information Commissioner's Office website (www.ico.org.uk).
- 5.9. To ask the Council to take any of these steps, you should send the request to the Town Clerk.

6. Data security

- 6.1. The Council takes the security of HR-related personal data seriously. The Council has internal policies and controls in place to protect personal data against loss, accidental destruction, misuse or disclosure, and to ensure that data is not accessed, except by employees in the proper performance of their duties.
- 6.2. Where the Council engages third parties to process personal data on its behalf, such parties do so on the basis of written instructions, are under a duty of confidentiality and are obliged to implement appropriate technical and organisational measures to ensure the security of data.

Impact assessments

- 6.3. Some of the processing that the Council carries out may result in risks to privacy (such as monitoring of public areas via CCTV). Where processing would result in a high risk to your rights and freedoms, the Council will carry out a data protection impact assessment (DPIA) to determine the necessity and proportionality of processing. This will include considering the purposes for which the activity is carried out, the risks for yourself and the measures that can be put in place to mitigate those risks.

Data breaches

- 6.4. The Council have robust measures in place to minimise and prevent data breaches from taking place. Should a breach of personal data occur the Council must take notes and keep evidence of that breach.
- 6.5. If you are aware of a data breach you must contact the Town Clerk immediately and keep any evidence you have in relation to the breach.
- 6.6. If the Council discovers that there has been a breach of HR-related personal data that poses a risk to the rights and freedoms of yourself, the Council will report it to the Information Commissioner within 72 hours of discovery. The Council will record all data breaches regardless of their effect.
- 6.7. If the breach is likely to result in a high risk to the rights and freedoms of individuals, the Council will tell you that there has been a breach and provide you with information about its likely consequences and the mitigation measures it has taken.

International data transfers

- 6.8. The Council will not transfer HR-related personal data to countries outside the EEA.

Individual responsibilities

- 6.9. You are responsible for helping the Council keep your personal data up to date. You should let the Council know if data provided to the Council changes, for example if you move to a new house or change your bank details.
- 6.10. Everyone who works for, or on behalf of, the Council has some responsibility for ensuring data is collected, stored and handled appropriately, in line with the Council's policies.
- 6.11. You may have access to the personal data of other individuals and of members of the public in the course of your work with the Council. Where this is the case, the Council relies on you to help meet its data protection obligations to employees and members of the public. Individuals who have access to personal data are required:
- to access only data that you have authority to access and only for authorised purposes;
 - not to disclose data except to individuals (whether inside or outside the Council) who have appropriate authorisation;
 - to keep data secure (for example by complying with rules on access to premises, computer access, including password protection, locking computer screens when away from desk, and secure file storage and destruction including locking drawers and cabinets, not leaving documents on desk whilst unattended);
 - not to remove personal data, or devices containing or that can be used to access personal data, from the council's premises without prior authorisation and without adopting appropriate security measures (such as encryption or password protection) to secure the data and the device; and
 - not to store personal data on local drives or on personal devices that are used for work purposes.
 - to never transfer personal data outside the European Economic Area except in compliance with the law and with express authorisation from the Town Clerk or Chair of the Council
 - to ask for help from the Council's data protection lead if unsure about data protection or if you notice a potential breach or any areas of data protection or security that can be improved upon.
- 6.12. Failing to observe these requirements may amount to a disciplinary offence, which will be dealt with under the Council's disciplinary procedure. Significant or deliberate breaches of this policy, such as accessing personal data without authorisation or a legitimate reason to do so or concealing or destroying personal data as part of a subject access request, may constitute gross misconduct and could lead to dismissal without notice.



MALVERN TOWN COUNCIL

DRAFT DATA PROTECTION POLICY FOR COUNCIL EMPLOYEES

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- it is necessary for the council's legitimate interests (or for the legitimate interests of a third party), unless there is a good reason to protect your personal data which overrides those legitimate interests; and/or
- it is necessary to protect the vital interests of a data subject or another person; and/or
- it is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller.

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 - where you have made the data public;
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 - where it is necessary for the purposes of occupational medicine or for the assessment of your working capacity;
 - where it is carried out by a not-for-profit body with a political, philosophical, religious or trade union aim provided the processing relates to only members or former members provided there is no disclosure to a third party without consent;

- where it is necessary for reasons for substantial public interest on the basis of law which is proportionate to the aim pursued and which contains appropriate safeguards;
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- for how long your personal data is stored (or how that period is decided);
- your rights to rectification or erasure of data, or to restrict or object to processing;
- your right to complain to the Information Commissioner if you think the council has failed to comply with your data protection rights; and
- whether or not the council carries out automated decision-making and the logic involved in any such decision-making.

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 - stop processing data for a period if data is inaccurate or if there is a dispute about whether or not your interests override the Council's legitimate grounds for processing data.
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- 6.7. If the breach is likely to result in a high risk to the rights and freedoms of individuals, the Council will tell you that there has been a breach and provide you with information about its likely consequences and the mitigation measures it has taken.

International data transfers

- 6.8. The Council will not transfer HR-related personal data to countries outside the EEA.

Individual responsibilities

- 6.9. You are responsible for helping the Council keep your personal data up to date. You should let the Council know if data provided to the Council changes, for example if you move to a new house or change your bank details.
- 6.10. Everyone who works for, or on behalf of, the Council has some responsibility for ensuring data is collected, stored and handled appropriately, in line with the Council's policies.
- 6.11. You may have access to the personal data of other individuals and of members of the public in the course of your work with the Council. Where this is the case, the Council relies on you to help meet its data protection obligations to employees and members of the public. Individuals who have access to personal data are required:
- to access only data that you have authority to access and only for authorised purposes;
 - not to disclose data except to individuals (whether inside or outside the Council) who have appropriate authorisation;
 - to keep data secure (for example by complying with rules on access to premises, computer access, including password protection, locking computer screens when away from desk, and secure file storage and destruction including locking drawers and cabinets, not leaving documents on desk whilst unattended);
 - not to remove personal data, or devices containing or that can be used to access personal data, from the council's premises without prior authorisation and without adopting appropriate security measures (such as encryption or password protection) to secure the data and the device; and
 - not to store personal data on local drives or on personal devices that are used for work purposes.
 - to never transfer personal data outside the European Economic Area except in compliance with the law and with express authorisation from the Town Clerk or Chair of the Council
 - to ask for help from the Council's data protection lead if unsure about data protection or if you notice a potential breach or any areas of data protection or security that can be improved upon.
- 6.12. Failing to observe these requirements may amount to a disciplinary offence, which will be dealt with under the Council's disciplinary procedure. Significant or deliberate breaches of this policy, such as accessing personal data without authorisation or a legitimate reason to do so or concealing or destroying personal data as part of a subject access request, may constitute gross misconduct and could lead to dismissal without notice.

**A REPORT OF THE TOWN CLERK TO
A MEETING OF THE POLICY AND RESOURCES COMMITTEE
MALVERN TOWN COUNCIL
to be held in the Council Chamber, Belle Vue Terrace, Malvern
on Wednesday 12 June 2024 at 6.00 pm**

**MANAGEMENT ACCOUNTS FOR THE FOURTH AND
FINAL QUARTER OF 2023/24 ENDING 31 MARCH 2024**

1. Purpose of Report

- 1.1. The purpose of this report is to present to Policy and Resources Committee a summary of the Council's financial activities for the fourth and final quarter (January to March) of the financial year which ends on 31 March 2024.
- 1.2. The CR1 schedules detailing cash movements and debtor and creditor statistics for January, February and March 2024 along with internet banking payment schedules for the same period were presented to Policy and Resources Committee at their last meeting in May 2024.

2. Recommendation

- 2.1. Policy and Resources Committee is recommended to consider, note and approve the Quarterly Accounts for the quarter ending 31 March 2024 and recommend that Full Council should approve the accounts at its next meeting.

3. Background

- 3.1. Council approved the budget for 2023/24 in December 2022.
- 3.2. Actual accounts for the quarter ending 31 March 2024 are now submitted to enable the Committee and Council to review the actual outturn of income and expenditure against the budget for the fourth quarter of the 2023/24 financial year.
- 3.3. Committee is asked to note that the accounts for the fourth and final quarter have been prepared excluding the income and expenditure associated with the Community Hub Project at Victoria Park. This is a large capital project and with changing costs and varying timescales over the past two years, it has not been possible to include this within any sensible budget predictions. Costs for this project will be reported on separately as they are incurred.

4. Financial Implications

4.1. Fourth and final quarter ending 31 March 2024

For the fourth quarter ending 31 March 2024, the deficit balance being taken from General Reserves is £66,320. This is over the amount budgeted as a deficit for the quarter of £3,201 by £63,119 after taking account of any transfers to or from Earmarked Reserves. In summary, there is an **overspend against budget of £63,119** for the final quarter of the 2023/24 financial year.

The Council's budget is allocated over the four quarters of the year and there can be either budgeted surpluses or deficits in each quarter which combine to make up the overall balanced budget.

- 4.2. The management accounts for the fourth quarter show variances of approximately £61,500 over budget against Administration and £2,000 under budget against Operational Costs. There is an underspend of £12,286 against Asset Refurbishment/Renewal and a surplus against financing income of £3,007. The budget contingency fund has not been utilised during this quarter.

Funds released from Earmarked Reserves in the fourth quarter were to offset the final costs of the May 2023 Town Council elections, when known. There have also been a number of additions to earmarked reserves during the fourth and final quarter. These include the quarterly addition of £5,000 into the vehicle and machinery replacement fund, £8,625 of funds for landscaping at Victoria Park as well as a £20,000 earmark required for the playground refurbishment at Jamaica Crescent. This project has been delayed due to poor weather conditions.

The Administration variance of £61,345 over budget is made up of a number of underspends and overspends, the main points of which are outlined below:

- i. Income has been lower than expected in the fourth quarter. The sale of 28 - 30 Belle Vue Terrace was completed in early February and therefore no rental income was received after this point.
- ii. Salary costs are under budget in this quarter. Although the nationally agreed salary increase was agreed and implemented during the third quarter, there was still a vacancy on the administrative team for an events and communications officer during the fourth quarter, thus creating an underspend. This role is due to be filled shortly.
- iii. Following the sale of the Council's Belle Vue Terrace building, the Town Council have now become tenants of the new building owner and thus rental income is being incurred. This was not included in the original budget as the timing of the sale and the movement of the Town Council offices into the new building was unknown.
- iv. Costs for publicity and displays have been higher than anticipated during the final quarter. A new set of display boards was purchased for public consultation events and an extra New Year edition of the Council's newsletter was produced to help advertise events and achievements.
- v. Expenditure against the Town Council's insurance budget is below the level expected. Indications from the Council's broker when setting the budget for 2023/24 were that the premium may double from August 2023, but when tendered, costs only increased by approximately 12%, leading to budget savings. In addition, insurance for the Belle Vue Building was removed from the policy as soon as it was sold, resulting in a credit.
- vi. An overspend of £1,685 has been incurred against the Council's events budget for the final quarter. This is largely due to higher than expected costs in respect of works and repairs required to Christmas Lights.
- vii. A temporary overspend has occurred against the cost of Town Council elections. The final invoice for the Malvern Link election in May 2023 was received in early 2024, which finally confirmed that costs were above that previously expected. The Town Council had only one contested ward within the Town Council area, and therefore costs for the financial year are lower than expected.

- viii. A large overspend has occurred against professional fees during the final quarter due to the review and calculation of the legal fees' accrual account at year end. Costs have been incurred largely in connection with the landslip in Rose Bank Gardens, but also in relation to the sale of the Council's premises on Belle Vue Terrace.
- ix. Finally, IT related expenditure has been higher than expected due to several subscriptions including Survey Monkey and Creative Cloud being purchased during the final quarter.

4.3. The Operational variance of £2,097 under budget is fairly close to the anticipated level and includes the following main variances:

- i. Income was above budget during the final quarter due to late billing on one of the Town Council's lease agreements.
- ii. Operational salary costs are under budget in the fourth quarter. Although the nationally agreed salary increase was agreed and implemented during the third quarter, the resignation of a staff member in January has left a vacancy which has only been filled with a part time member of staff initially. This has resulted in an underspend against operational staffing costs during the final quarter.
- iii. There have been residual costs incurred in respect of business rates at the old pavilion in Victoria Park and as these weren't anticipated they have resulted in above budget expenditure for this final quarter.
- iv. Utility costs have been above the level budgeted, due to several billing queries being resolved and charges incurred later than anticipated. Costs for the financial year as a whole remain 23% under budget.
- v. Grounds Maintenance costs have been 25% under budget during the fourth quarter. This can be attributed to underspends against a few budget headings including play area maintenance, tree maintenance and gas lamp maintenance.
- vi. There have been costs incurred for RoSPA play area inspections. These costs have been incurred slightly later than anticipated and so appear as a timing difference against budget with a small residual overspend.

4.4. Asset Refurbishment and Renewal is £12,286 under budget for the fourth quarter.

- i. There has been an overspend incurred for a project at Victoria Park due to agreed works to remove and move play equipment. These works have been necessary in light of the works to build the new community hub and its proximity to the play area at Victoria Park.
- ii. Two projects at Great Malvern Cemetery have either been deferred or modified resulting in savings being achieved against budget. The project to refurbish the ground floor of the cemetery lodge and toilets has been deferred for the time being pending review and the purchase and installation of a second hand storage container has removed the need for £15,000 of expenditure on a timber building in the cemetery yard as well as delivering significant savings for the Council.

4.5. New Community Hub At Victoria Park

Given the uncertain timing of elements required for the new community hub at Victoria Park, this project was not included in the budget for 2023/24. Events during the year have meant that this project will be completed across the 2023/24 and 2024/25 financial years, but due to the complexities of the capital expenditure and elements of funding associated with this project, it has been kept separate in the Quarterly Accounts.

The current financial situation to date is as follows

Income from the Sale of Belle Vue Terrace Building	660,262
Stage Payments to Date for New Community Hub	884,436
Release of Capital Receipts Reserve	98,250
Current Use of Council's General Reserves	125,924

One final stage payment is due upon completion of the building and the Council's PWLB Loan was drawn down in April 2024.

4.6. Year to Date to 31 March 2024

For the **Year to Date**, there is a deficit balance of £22,187 being taken from reserves. This is £22,212 behind the budgeted year to date surplus of £25. For the year-to-date, Administration is approximately £22,000 over budget, Operational areas are £9,000 over budget and Asset Refurbishment / Renewal is £3,983 over budget.

Releases from Earmarked Reserves amount to £23,153 with £28,625 of funds being placed into earmarked reserves during the final quarter.

£20,000 of funds were put into the Vehicle and Machinery Replacement Reserve during the year and a release of £28,764 was made to offset the cost of the new Corvus Electric Vehicle, which finally arrived in November 2023.

Interest received amounts to £16,454 for the year to date, giving a surplus against an expected £7,600. There has been no requirement to draw on the Council's budget contingency fund of £20,000.

In summary there is an **overspend against budget of £22,212** for the 2023/24 financial year.

- 4.7. The variances for the quarter ending 31 March 2024 are considered acceptable in the circumstances.
- 4.8. A "project" summary sheet has been included at QUA 5aii. This attempts to explain the movements and completion of scheduled projects as they progress during the year.
- 4.9. At present, the Council's cash resources have depleted following the payments made in connection to the new building, but balances are sufficient to support the Earmarked Reserves. The total cash balance at **31 March 2024 was £487,992.**

- 4.10. The total cash balance should be considered as allocated into four parts as at 31 March 2024 subject to end of year movements on Earmarked Reserves.

Supporting specific funds: Townsend Way & Cemetery	£66,484
Supporting other earmarked funds	<u>£189,404</u>
<i>Total allocated to supporting specific purpose funds</i>	<i>£255,888</i>
Available to support general activities	<u>£232,104</u>
Total bank balances as detailed on attached schedules	<u>£487,992</u>

5. **Legal Implications**

- 5.1. The Council is required to make arrangements for the proper administration of its financial affairs. This includes regular financial reporting.

End

Linda Blake
Town Clerk

MALVERN TOWN COUNCIL - MANAGEMENT ACCOUNTS

QUARTER AND FINANCIAL YEAR ENDED 31 MARCH 2024

Actual / Budget Comparison	Period	Schedule
Summary of Key Figures & Ratios	Quarter and Financial Year to 31 March 2024	QUA 1
Summary	Quarter and Financial Year to 31 March 2024	QUA 2
Administration: Summary	Quarter and Financial Year to 31 March 2024	QUA 3
Operations: Summary	Quarter and Financial Year to 31 March 2024	QUA 4
Operations: Analysis By Service – re-stated with Paycost Allocated by Department	Quarter and Financial Year to 31 March 2024	QUA 4a
Asset Refurbishment & Renewal	Quarter and Financial Year to 31 March 2024	QUA 5
Analysis of Transfers to Earmarked Reserves	Quarter and Financial Year to 31 March 2024	QUA5Ai
Asset Project Programme	Quarter and Financial Year to 31 March 2024	QUA5Aii
<u>APPENDIX A</u>		
Time Analysis Pie chart	January to March 2024	
<u>APPENDIX B</u>		
Cash reports (already seen by Committee but reissued for completeness)	January to March 2024	

SUMMARY OF KEY FIGURES AND RATIOS

Quarter to:
31-Mar-24

	Quarter to 30-Jun-23	Quarter to 30-Sep-23	Quarter to 31-Dec-23	Quarter to 31-Mar-24	Total year	Prior year
Income						
Budget	38,931	38,193	39,979	42,198	159,301	114,822
Actual	27,317	36,341	37,951	35,226	136,835	148,458
Revenue Costs (Gross)						
Budget	204,579	210,732	208,016	201,549	824,876	737,921
Actual	181,717	179,542	218,461	253,825	833,545	732,922
Asset Programme						
Budget	6,000	40,750	20,000	23,000	89,750	79,500
Actual	35,983	5,630	41,406	10,714	93,733	98,230
(Surplus) / Deficit						
Budget	(17,502)	5,389	8,887	3,201	(25)	(248)
Actual	(13,829)	(37,171)	6,867	66,320	22,187	(31,591)
Total Manning						
Budget	12.75	12.75	12.75	12.75	12.75	12.75
Actual/Forecast	12.75	12.13	12.13	11.63	12.16	11.50
Overtime Hours						
Administration Staff						
Budget	0.0	20.0	10.0	0.0	30.0	15.0
Actual/Forecast	0.0	0.0	3.0	0.0	3.0	37.0
Operating Staff						
Budget	186.0	219.0	187.0	86.0	678.0	472.0
Actual/Forecast	166.7	151.8	142.7	73.7	534.8	619.5
Absenteesm - Days						
Administration Staff	3.0	3.0	10.0	3.0	19.0	51.0
Operational Staff	33.0	6.0	23.0	14.0	76.0	87.0
Bank Balances						
Actual	978,810	823,972	315,615	487,992		
Debtor Days						
Budget	30.0	30.0	30.0	30.0	30.0	30.0
Actual/Forecast	22.2	24.9	17.9	13.4	19.6	15.3
Creditor Days						
Budget	30.0	30.0	30.0	30.0	30.0	30.0
Actual/Forecast	19.9	21.1	16.2	17.2	18.6	20.6

MALVERN TOWN COUNCIL

QUA 2

MARCH 2024

QUARTER ENDED 31 MARCH 2024

SUMMARY

EXPENDITURE

Ongoing revenue costs

Administration (net) QUA 3.
Operations (net) QUA 4.

Asset Refurbishment / Renewal QUA 5.

Budget Contingency

Special Pensions / Employment Costs

TOTAL EXPENDITURE

FINANCING

Interest received
Loan Repayments

TOTAL FINANCING EXPENSES

TOTAL EXPENDITURE after financing

TRANSFER FROM EARMARKED RESERVES QUA 5ai

TRANSFER INTO RESERVES - Vehicle / Machinery Replacement Fund
TRANSFER FROM RESERVES - Vehicle / Machinery Replacement Fund

PRECEPT

BALANCE (TO) FROM RESERVES

Quarter to 31 March 2024			Financial Year to 31 March 2024			Budget Year 2023-2024
Actual Quarter Mar.2024	Budget Quarter Mar.2024	Under/ (Over) spend	Actual Year Mar.2024	Budget Year Mar.2024	Under/ (Over) spend	
161,022	99,677	(61,345)	425,465	403,162	(22,303)	403,162
57,577	59,674	2,097	271,245	262,413	(8,832)	262,413
10,714	23,000	12,286	93,733	89,750	(3,983)	89,750
-	5,000	5,000	-	20,000	20,000	20,000
2,128	2,000	(128)	8,490	8,000	(490)	8,000
231,441	189,351	(42,090)	798,933	783,325	(15,608)	783,325
(4,907)	(1,900)	3,007	(16,454)	(7,600)	8,854	(7,600)
-	-	-	-	-	-	-
(4,907)	(1,900)	3,007	(16,454)	(7,600)	8,854	(7,600)
226,534	187,451	(39,083)	782,479	775,725	(6,754)	775,725
24,036	-	(24,036)	5,472	(10,000)	(15,472)	(10,000)
5,000	5,000	-	20,000	20,000	-	20,000
-	-	-	(28,764)	(28,750)	14	(28,750)
(189,250)	(189,250)	-	(757,000)	(757,000)	-	(757,000)
66,320	3,201	(63,119)	22,187	(25)	(22,212)	(25)

MALVERN TOWN COUNCIL

QUA 3

MARCH 2024

QUARTER ENDED 31 MARCH 2024

SUMMARY: ADMINISTRATION COSTS

	Quarter to 31 March 2024			Financial Year to 31 March 2024			Budget Year 2023-2024
	Actual Quarter Mar.2024	Budget Quarter Mar.2024	Under/ (Over) spend	Actual Year Mar.2024	Budget Year Mar.2024	Under/ (Over) spend	
INCOME	5,234	14,093	8,859	46,776	60,122	13,346	60,122
EXPENDITURE							
Salaries	40,015	44,232	4,217	164,506	176,927	12,421	176,927
Overtime	-	-	-	59	600	541	600
Employment related	11,898	13,076	1,178	48,647	52,304	3,657	52,304
Temporary staff	-	-	-	-	-	-	-
Recruitment	-	-	-	-	50	50	50
OCCUPANCY							
Electricity, gas & water	7,142	5,892	(1,250)	23,779	18,925	(4,854)	18,925
Cleaning	1,175	2,113	938	6,713	8,150	1,437	8,150
Rates	1,924	2,289	365	10,345	9,159	(1,186)	9,159
Maintenance of Buildings	210	657	447	1,909	2,630	721	2,630
Rent	4,950	-	(4,950)	4,950	-	(4,950)	-
COMMUNICATION COSTS							
Telephones	58	923	865	2,112	3,692	1,580	3,692
P & S, Postage	782	828	46	2,827	2,960	133	2,960
Publicity / Displays	2,610	877	(1,733)	7,420	5,658	(1,762)	5,658
INSURANCE	4,689	10,750	6,061	19,572	37,000	17,428	37,000
GRANTS & DONATIONS	17,003	18,300	1,297	38,106	42,050	3,944	42,050
EVENTS	7,264	5,579	(1,685)	40,162	51,908	11,746	51,908
OTHER COSTS							
Election costs	4,589	-	(4,589)	10,089	15,000	4,911	15,000
Training	-	250	250	591	1,000	409	1,000
Professional fees	54,759	1,938	(52,821)	63,795	8,250	(55,545)	8,250
Public Consultation	-	-	-	-	350	350	350
Leasing	221	375	154	1,241	1,500	259	1,500
IT expenses	4,219	2,338	(1,881)	13,240	9,350	(3,890)	9,350
Office equipment	126	157	31	503	775	272	775
Other costs	2,537	2,359	(178)	10,554	11,696	1,142	3,350
Chairman & Councillors' expenses	85	837	752	1,121	3,350	2,229	11,696
TOTAL ADMINISTRATION COSTS	166,256	113,770	(52,486)	472,241	463,284	(8,957)	463,284
NET COSTS OF ADMINISTRATION	161,022	99,677	(61,345)	425,465	403,162	(22,303)	403,162

MALVERN TOWN COUNCIL

QUA 4

MARCH 2024

QUARTER ENDED 31 MARCH 2024

OPERATIONS: SUMMARY

	Quarter to 31 March 2024			Financial Year to 31 March 2024			Budget Year 2023-2024
	Actual Quarter Mar.2024	Budget Quarter Mar.2024	Under/ (Over) spend	Actual Year Mar.2024	Budget Year Mar.2024	Under/ (Over) spend	
INCOME	29,992	28,105	(1,887)	90,059	99,179	9,120	99,179
EXPENDITURE							
PAYROLL							
Basic pay	50,215	54,059	3,844	219,755	216,263	(3,492)	216,263
Overtime	1,359	1,493	134	9,990	11,800	1,810	11,800
Temporary staff	-	-	-	-	1,000	1,000	1,000
Employment related	12,117	12,070	(47)	54,051	48,963	(5,088)	48,963
Staff Travelling	384	350	(34)	1,438	1,600	162	1,600
OCCUPANCY							
Rates	5,400	2,550	(2,850)	12,374	10,195	(2,179)	10,195
Utilities	5,495	3,714	(1,781)	10,026	12,956	2,930	12,956
Cleaning	33	31	(2)	132	125	(7)	125
Maintenance of buildings	1,085	425	(660)	2,230	1,700	(530)	1,700
COMMUNICATIONS							
Telephone/radios	158	335	177	1,115	1,340	225	1,340
Printing & Stationery	-	-	-	-	-	-	-
GROUPS MAINTENANCE	6,461	8,641	2,180	30,628	35,305	4,677	35,305
EQUIPMENT RUNNING COSTS	1,664	2,117	453	9,852	10,854	1,002	10,854
VEHICLE RUNNING COSTS	1,108	1,419	311	7,218	7,189	(29)	7,189
OTHER COSTS							
Training costs	580	500	(80)	690	1,000	310	1,000
Risk Assessment	992	-	(992)	992	902	(90)	902
Other Expenses	518	75	(443)	813	400	(413)	400
TOTAL OPERATING COSTS	87,569	87,779	210	361,304	361,592	288	361,592
NET OPERATING COSTS	57,577	59,674	2,097	271,245	262,413	(8,832)	262,413

MALVERN TOWN COUNCIL

QUA4a

MARCH 2024

QUARTER ENDED 31 MARCH 2024

ACCOUNTS RESTATED WITH PAYCOST ALLOCATED BY DEPARTMENT

	Quarter to 31 March 2024			Financial Year to 31 March 2024		
	Actual Quarter Mar.2024 Paycost Allocated by department	Actual Quarter Mar.2024 Unallocated As per Management Accounts	Difference under (over)	Actual Year Mar.2024 Paycost Allocated by department	Actual Year Mar.2024 Unallocated As per Management Accounts	Difference under (over)
ADMINISTRATION AND EVENTS	147,688	161,022	13,334	393,239	425,465	32,226
ALLOTMENTS	(142)	(5,100)	(4,958)	10,132	(5,065)	(15,197)
CEMETERY	6,374	(14,514)	(20,888)	40,092	(46,847)	(86,939)
GROUNDS MAINTENANCE	49,487	70,593	21,106	193,012	307,485	114,473
LEISURE AND RECREATION	10,048	4,227	(5,821)	33,072	9,199	(23,873)
MISCELLANEOUS SERVICES	5,145	2,371	(2,774)	27,163	6,473	(20,690)
TOTAL OPERATION COST BY SERVICE	70,911	57,577	(13,334)	303,471	271,245	(32,226)
TOTAL COSTS BY SERVICE	218,599	218,599	0	696,710	696,710	0

MALVERN TOWN COUNCIL

QUA 5

MARCH 2024

QUARTER ENDED 31 MARCH 2024

ASSET REFURBISHMENT / RENEWAL

LITTER BINS

LEISURE & RECREATION - PLAY AREAS

Refurbishment of Jamaica Crescent Play Area

Refurbishment of Michael Crescent Play Area

Works to Victoria Park Play Area

Preparatory Works - New Hub at Victoria Park

GROUNDS MAINTENANCE PROJECTS

Surfacing Works to Car Parks at Monksfield Lane Allotments

Mill Lane Car Park and Fencing

Malvern Sign in Rose Bank Gardens

Refurbishment of Bus Shelter Outside Rose Bank Gardens

Works to investigate land slippage - Rose Bank Gardens

CEMETERY

Repairs and Resurfacing of Roads at Great Malvern Cemetery

Refurbishment of Ground Floor Cemetery Lodge and Toilets

Timber Building in Cemetery Yard

CHRISTMAS LIGHTS

CAPITAL EQUIPMENT:

Replacement Vehicle

New Electric Tool Package

TOTAL ASSET RENEWAL

VICTORIA PARK

Income - Sale of Belle Vue Terrace

New Hub Victoria Park

Release of Earmarked Reserve towards Community Hub

TOTAL COST TO RESERVES

Quarter to 31 March 2024			Financial Year to 31 March 2024			Budget Year 2023-2024
Actual Quarter Mar.2024	Budget Quarter Mar.2024	Under/ (Over) spend	Actual Year Mar.2024	Budget Year Mar.2024	Under/ (Over) spend	
-	-	-	-	-	-	-
-	-	-	-	20,000	20,000	20,000
-	-	-	7,000	-	(7,000)	#
10,000	-	(10,000)	10,000	-	(10,000)	#
-	-	-	15,019	-	(15,019)	#
-	-	-	-	-	-	-
-	-	-	4,350	-	(4,350)	#
-	-	-	3,375	12,000	8,625	12,000
-	-	-	4,288	-	(4,288)	#
-	-	-	8,812	-	(8,812)	#
-	-	-	-	-	-	-
-	-	-	3,150	-	(3,150)	#
-	8,000	8,000	-	8,000	8,000	8,000
714	15,000	14,286	714	15,000	14,286	15,000
-	-	-	2,492	-	(2,492)	-
-	-	-	28,764	28,750	(14)	28,750
-	-	-	5,769	6,000	231	6,000
10,714	23,000	12,286	93,733	89,750	(3,983)	89,750
(660,262)	-	660,262	(660,262)	-	660,262	-
884,436	-	(884,436)	884,436	-	(884,436)	-
(98,250)	-	98,250	(98,250)	-	98,250	-
125,924	-	(125,924)	125,924	-	(125,924)	89,750

MALVERN TOWN COUNCIL

QUA 5ai

MARCH 2024

QUARTER ENDED 31 MARCH 2024

ANALYSIS OF TRANSFERS TO / (FROM) EARMARKED RESERVES

	Quarter to 31 March 2024			Financial Year to 31 March 2024			Budget Year 2023-24
	Actual Quarter Mar.2024	Budget Quarter Mar.2024	Under/ (Over) spend	Actual Year Mar.2024	Budget Year Mar.2024	Under/ (Over) spend	
<u>ADMINISTRATION</u>							
Town Council Elections	(4,589)	-	4,589	(10,089)	(10,000)	89	(10,000)
Town Council Events	-	-	-	-	-	-	-
Belle Vue Building Works	-	-	-	-	-	-	-
Refurbishment of Bus Shelter outside of Rose Bank Gardens	-	-	-	(8,776)	-	8,776	#
Malvern Sign in Rose Bank Gardens	-	-	-	(4,288)	-	4,288	#
Victoria Park - Landscaping	8,625	-	(8,625)	8,625	-	(8,625)	#
<u>ASSET REFURBISHMENT / RENEWAL</u>							
LITTER BINS	-	-	-	-	-	-	-
GREAT MALVERN CEMETERY	-	-	-	-	-	-	#
PLAY AREAS	20,000	-	(20,000)	20,000	-	(20,000)	-
VEHICLE / MACHINERY REPLACEMENT FUND							
Additions	5,000	5,000	-	20,000	20,000	-	20,000
Releases	-	-	-	(28,764)	(28,750)	14	(28,750)
Release of Surplus Earmarked Reserves	-	-	-	-	-	-	-
	29,036	5,000	(24,036)	(3,292)	(18,750)	(15,458)	(18,750)

#

Although there were certain Earmarked reserves agreed as part of the original budget, other funds were Earmarked by Full Council at Year End to utilise under spends. Other Earmarked Reserves may be longstanding funds which are now being utilised.

ASSET PROJECT PROGRAMME

EXPENDITURE FOR THE PERIOD ENDED 31 MARCH 2024

Programme Description	Accounts Code	Asset Programme	Earmark / Budget or Reserves	Budgeted / Earmark Cost	Latest Estimate of Cost	Planned Start date	Planned Finish Date	Actual Finish Date	Financial Year to 31/3/24	Comments:
LEISURE AND RECREATION										
Refurbishment of Jamaica Crescent Play Area	5-3531	Asset Programme	b	20,000	19,900	01/01/2024	31/01/2024	30/04/2024	-	Works to the play area at Jamaica Crescent were delayed due to wet weather during the final quarter of the financial year. Works will now be completed during the first quarter of 2024/25 and funds have been earmarked to offset these costs.
Refurbishment works to Michael Crescent Play Area	5-3511	Council Approval	r	7,000	7,000	01/10/2023	31/10/2023	14/10/2023	7,000	Following a request from a local resident and Council approval, a new accessible basket swing and safety surfacing was installed at Jamaica Crescent during the third quarter.
Works to Victoria Park Play Area	5-3671	Council Approval	r	10,000	10,000	01/02/2024	14/02/2024	14/02/2024	10,000	Works were required to remove and relocated certain pieces of play equipment ahead of the building works for the new hub at Victoria Park. The cable ride was relocated, boundary fencing moved and new safety surfacing installed. Further works to boundary fencing and to install a new set of toddler swings are scheduled to take place once building works have been completed.
Preparatory Works - New Hub at Victoria Park	5-1703	Asset Programme	e / r	TBC	TBC	01/01/2024	30/09/2024	June 2024	15,019	Full Council have agreed to build a new single storey community hub at Victoria Park, to sell the Belle Vue Terrace premises and to move the Council offices and administration base to Victoria Park. Costs incurred during the year to date have been for professional fees to put together the planning application and design for consideration by Malvern Hills District Council and for a transport plan to support the application

ASSET PROJECT PROGRAMME

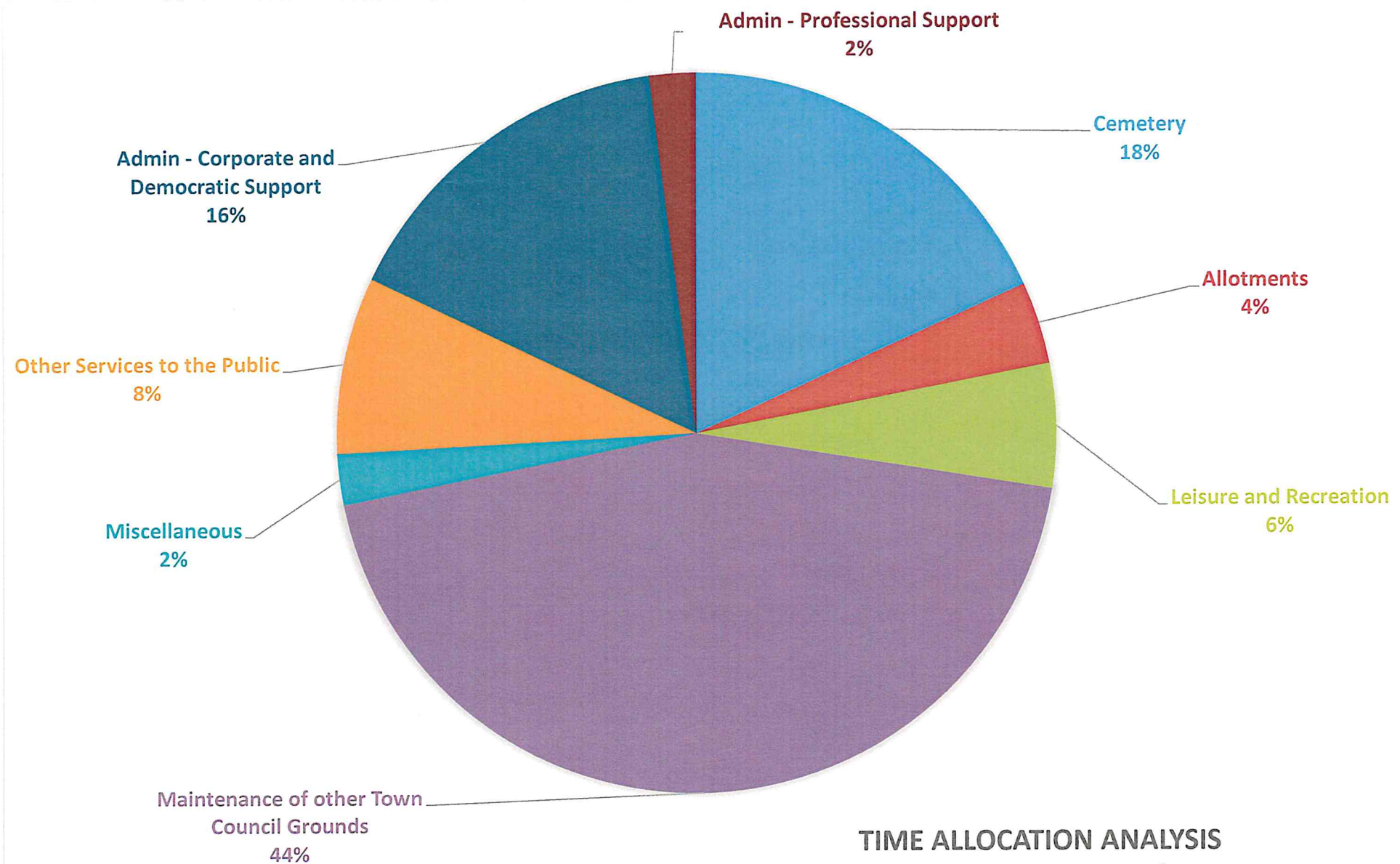
EXPENDITURE FOR THE PERIOD ENDED 31 MARCH 2024

Programme Description	Accounts Code	Asset Programme	Earmark / Budget or Reserves	Budgeted / Earmark Cost	Latest Estimate of Cost	Planned Start date	Planned Finish Date	Actual Finish Date	Financial Year to 31/3/24	Comments:
GROUNDS MAINTENANCE PROJECTS										
Surfacing Works to Car Parks at Monksfield Lane Allotment Site	5-0039	Council Approval	r	4,350	4,350	01/04/2023	30/04/2023	06/06/2023	4,350	Works to improve the surfacing of two car parks at Monksfield Lane were delayed due to poor weather and contractor availability, but works were completed towards the end of the first quarter.
Installation of Car Park and Fencing Works at Adam Lee / Mill Lane	5-1723	Asset Programme	b	12,000	12,000	01/09/2023	31/03/2024		3,375	Works to install a new car park at the Adam Lee site began in September. A stoned area has been installed immediately inside the gateway, ready for construction works to start on the bike pump track. Once the pump track has been installed, the final works to install fencing and a new gateway will be completed
Fountain in Rose Bank Gardens	5-0905	Asset Programme	e	3,750	Nil	-	-	-	-	In September, Full Council agreed that nothing further was required in this area of Rose Bank Gardens, and that no further works should take place. Therefore this project is cancelled.
Malvern Sign in Rose Bank Gardens	5-0905	Council Approval	e	5,000	4,288	01/04/2023	09/05/2023	11/05/2023	4,288	This project was agreed by Full Council in February 2023 and the Malvern sign was fabricated and installed in May 2023. This project has now been completed with savings against budget achieved.
Refurbishment of Bus Shelter Outside of Rose Bank Gardens	5-4052	Asset Programme	e	18,500	18,531	01/06/2021	31/05/2023	19/05/2023	8,812	This project was carried forward from the 2021/22 financial year with funds earmarked accordingly. Further delays meant that works to install the new bus shelter canopy and polycarbonate glazing were completed in the third and fourth quarter of 2022/23. Works to install the new cladding sheets onto the back wall and associated costs were seen in the first quarter and some residual works to seal the gutters during the second quarter.

ASSET PROJECT PROGRAMME

EXPENDITURE FOR THE PERIOD ENDED 31 MARCH 2024

Programme Description	Accounts Code	Asset Programme	Earmark / Budget or Reserves	Budgeted / Earmark Cost	Latest Estimate of Cost	Planned Start date	Planned Finish Date	Actual Finish Date	Financial Year to 31/3/24	Comments:	
CEMETERY											
Repairs and Resurfacing of roads at Great Malvern Cemetery	5-0058	Asset Programme	e	15,000	15,000	01/10/2023	31/10/2023	27/11/2023	3,150	Initial resurfacing costs were seen in the 2022/23 financial year, but there were some remaining works due to be completed in 2023/24 and these were completed in November 2023.	
Refurbishment of Ground Floor Cemetery Lodge at Great Malvern Cemetery	5-0058	Asset Programme	b	8,000	-	02/01/2024	31/01/2024		-	This project has been deferred pending review.	
Timber Building in the Cemetery Yard	5-0058	Asset Programme	b	15,000	714	02/01/2024	31/01/2024	28/02/2024	714	Following the offer of a storage container at reasonable cost, Operations and Planning Committee agreed that this project would be changed from the original specification of a timber building to a storage container near to the composting site within the cemetery. This has created significant savings for the Council whilst still providing extra and secure storage space.	
CHRISTMAS LIGHTS											
New Christmas Lights	5-5505	Asset Programme	b	3,000	2,492	01/10/2023	01/11/2023	04/10/2023	2,492	New Christmas Lights were purchased during October 2023, for the new Christmas Tree in Barnards Green and also as extra LED lighting on Belle Vue Island.	
CAPITAL EXPENDITURE											
Replacement Vehicle	9-0516	Machinery Replacement Fund	b	28,750	28,750	01/04/2022	30/04/2022	06/11/2023	28,764	The new electric vehicle was finally delivered in November 2023 after being delayed by customs in the EU.	
New Electric Tool Package	9-0515	Asset Programme	b	6,000	5,769	01/04/2023	30/04/2023	19/04/2023	5,769	The new electric tool package was purchased in April 2023 with a small saving against budget being achieved.	
					£156,350	£128,794					
							£93,733				



JANUARY 2024

CASH REPORT

MOVEMENT IN BANK ACCOUNTS

The position as at 31 January 2024 is set out below. All balances have been confirmed by reconciliation with bank statements.

Transaction	Unity Trust Bank Account	Public Sector Deposit Account	Local Authorities Property Fund	Total
	£		£	£
Balance:				
31 December 2023	15,615	233,516	66,484	315,615
Receipts				
Interest	1,879			1,879
Precept	378,500			378,500
Grants or VAT refunds				-
Other	18,689			18,689
Cancelled / (Bounced Cheque)				-
External payments				
Cheque / Online Payments	(20,446)			(20,446)
Non - Cheque Payments	(52,960)			(52,960)
Transfers between accounts:				
Inwards	55,000	100,000		155,000
Outwards	(100,000)	(55,000)		(155,000)
Balances:				
31 January 2024	296,278	278,516	66,484	641,278
Balances at start of financial year	486,882	258,516	66,484	811,882

DEBTOR AGEING

	Jan-24	Dec-23	Nov-23	Pre-Nov	Prepaid amounts	Total debtors
Value	3,164.67	2,681.00	272.00	279.53	-	6,397.20

MONTHLY STATISTICS ON DEBTOR DAYS AND SUPPLIER DAYS OUTSTANDING

	Debtors		Suppliers	
	Value	Days	Value	Days
March 2023	10,233.01	27.24	21,317.66	20.62
April 2023	11,316.86	33.32	55,115.65	26.09
May 2023	4,270.12	14.18	48,366.02	28.93
June 2023	6,102.24	19.23	19,173.62	4.70
July 2023	8,003.68	23.43	40,027.89	27.76
August 2023	9,713.84	26.69	15,022.39	10.54
September 2023	10,208.80	24.51	24,644.95	25.14
October 2023	4,704.53	9.52	37,630.76	32.95
November 2023	9,813.53	25.22	69,116.21	5.74
December 2023	6,673.80	18.91	12,863.62	9.76
January 2024	6,397.20	14.59	37,445.60	23.41
February 2024				
March 2024				

FEBRUARY 2024

CASH REPORT

MOVEMENT IN BANK ACCOUNTS

The position as at 29 February 2024 is set out below. All balances have been confirmed by reconciliation with bank statements.

Transaction	Unity Trust Bank Account	Public Sector Deposit Account	Local Authorities Property Fund	Total
	£		£	£
Balance:				
31 January 2024	296,278	278,516	66,484	641,278
Receipts				
Interest	931			931
Precept				-
Grants or VAT refunds	23,760			23,760
Other	649,325			649,325
Cancelled / (Bounced Cheque)				-
External payments				
Cheque / Online Payments	(36,752)			(36,752)
Non - Cheque Payments	(695,627)			(695,627)
Transfers between accounts:				
Inwards				-
Outwards				-
Balances:				
29 February 2024	237,914	278,516	66,484	582,914
Balances at start of financial year	486,882	258,516	66,484	811,882

DEBTOR AGEING

	Feb-24	Jan-24	Dec-23	Pre-Dec	Prepaid amounts	Total debtors
Value	26,992.28	3,366.00	-	272.00	-	30,630.28

MONTHLY STATISTICS ON DEBTOR DAYS AND SUPPLIER DAYS OUTSTANDING

	Debtors		Suppliers	
	Value	Days	Value	Days
March 2023	10,233.01	27.24	21,317.66	20.62
April 2023	11,316.86	33.32	55,115.65	26.09
May 2023	4,270.12	14.18	48,366.02	28.93
June 2023	6,102.24	19.23	19,173.62	4.70
July 2023	8,003.68	23.43	40,027.89	27.76
August 2023	9,713.84	26.69	15,022.39	10.54
September 2023	10,208.80	24.51	24,644.95	25.14
October 2023	4,704.53	9.52	37,630.76	32.95
November 2023	9,813.53	25.22	69,116.21	5.74
December 2023	6,673.80	18.91	12,863.62	9.76
January 2024	6,397.20	14.59	37,445.60	23.41
February 2024	30,630.28	7.61	40,480.16	27.49
March 2024				

MARCH 2024

CASH REPORT

MOVEMENT IN BANK ACCOUNTS

The position as at 31 March 2024 is set out below. All balances have been confirmed by reconciliation with bank statements.

Transaction	Unity Trust Bank Account	Public Sector Deposit Account	Local Authorities Property Fund	Total
	£		£	£
Balance:				
29 February 2024	237,914	278,516	66,484	582,914
Receipts				
Interest	2,098			2,098
Precept				-
Grants or VAT refunds	-			-
Other	733,520			733,520
Cancelled / (Bounced Cheque)				-
External payments				
Cheque / Online Payments	(769,716)			(769,716)
Non - Cheque Payments	(60,824)			(60,824)
Transfers between accounts:				
Inwards				-
Outwards				-
Balances:				
31 March 2024	142,992	278,516	66,484	487,992
Balances at start of financial year	486,882	258,516	66,484	811,882

DEBTOR AGEING

	Mar-24	Feb-24	Jan-24	Pre-Jan	Prepaid amounts	Total debtors
Value	2,440.00	2,195.00	368.00	272.00	-	5,275.00

MONTHLY STATISTICS ON DEBTOR DAYS AND SUPPLIER DAYS OUTSTANDING

	Debtors			Suppliers	
	Value	Days		Value	Days
March 2023	10,233.01	27.24		21,317.66	20.62
April 2023	11,316.86	33.32		55,115.65	26.09
May 2023	4,270.12	14.18		48,366.02	28.93
June 2023	6,102.24	19.23		19,173.62	4.70
July 2023	8,003.68	23.43		40,027.89	27.76
August 2023	9,713.84	26.69		15,022.39	10.54
September 2023	10,208.80	24.51		24,644.95	25.14
October 2023	4,704.53	9.52		37,630.76	32.95
November 2023	9,813.53	25.22		69,116.21	5.74
December 2023	6,673.80	18.91		12,863.62	9.76
January 2024	6,397.20	14.59		37,445.60	23.41
February 2024	30,630.28	7.61		40,480.16	27.49
March 2024	5,275.00	18.07		12,470.68	0.61

**A REPORT OF THE TOWN CLERK TO
A MEETING OF THE POLICY AND RESOURCES COMMITTEE
MALVERN TOWN COUNCIL
to be held on Wednesday 12 June 2024
in the Council Chamber, Belle Vue Terrace, Malvern, at 6.00 pm**

**MALVERN THEATRE PLAYERS –
REQUEST FOR CHANGE OF GRANT PURPOSE**

1. Purpose of Report

- 1.1. For decision.

2. Recommendation

- 2.1. Policy and Resources Committee is recommended to consider a request from Malvern Theatre Players to change the purpose of their large grant awarded in March 2024.

3. Background

- 3.1. Malvern Theatre Players applied for a large grant in the second round of the Council's grants scheme in 2023/24.
- 3.2. Policy and Resources Committee recommended to award a large grant of £1,400 to Malvern Theatre Players to fund 140 free tickets for under 14s to a summer production of Alice in Wonderland in Priory Park in July 2024. Full Council approved this recommendation in May 2024.
- 3.3. Grant scheme rules state that grants can only be used for the purpose stated in the application and that Council reserves the right to reclaim any grant not being used for the specified purpose.
- 3.4. Officers have received correspondence from company manager Chris Bassett informing the Council that for a number of reasons, including illness, the production of Alice in Wonderland scheduled for July has been postponed until next year.
- 3.5. A request has been submitted that the agreed grant funding can be used for free tickets to a pantomime to be held at The Coach House Theatre from 17 to 22 December 2024, this being suitable for the same age range.

4. Financial Implications

- 4.1. A grant of £1,400 was approved by Full Council in May 2024.
- 4.2. Funds have been earmarked from the 2023/24 budget to pay this grant and therefore can be used later in the year should committee wish to grant this request.

5. Legal Implications

- 5.1. The Town Council has the power to award grants under sections 137, 142, 144 and 145 of the Local Government Act 1972 and section 19 of the Local Government (Miscellaneous Provisions) Act 1976.
- 5.2. The Town Council can also award grants using the General Power of Competence.

End
Linda Blake
Town Clerk

**A REPORT OF THE TOWN CLERK TO
A MEETING OF THE POLICY AND RESOURCES COMMITTEE
MALVERN TOWN COUNCIL
to be held on Wednesday 12 June 2024
in the Council Chamber, Belle Vue Terrace, Malvern, at 6.00 pm**

REVIEW OF FINANCIAL REGULATIONS

1. Purpose of Report

- 1.1. For review and decision.

2. Recommendation

- 2.1. Policy and Resources Committee is asked to consider, review and revise as necessary, the Town Council's financial regulations with recommendations to go to Full Council for approval and adoption.

3. Background

- 3.1. The last review of Financial Regulations was carried out in August/September 2019.
- 3.2. Policy and Resources Committee carried out an in-depth review of financial regulations reviewing the new NALC model financial regulations issued in July 2019 alongside the Town Council's financial regulations from 2014/15.
- 3.3. The Council's current financial regulations were approved and adopted by Full Council in September 2019.
- 3.4. New model financial regulations have been issued this year by NALC. A long process has taken place to overhaul the new model financial regulations. There has been a lot of consultation and the new model includes bold areas which comprise the legislation that cannot be altered.
- 3.5. The Council's current financial regulations are attached at Appendix A to this report and the new NALC model at Appendix B.
- 3.6. The NALC model contains notes at the beginning and these should be considered as part of the review process.
- 3.7. NALC model financial regulations should be used as a useful and in some cases mandatory guideline, but committee discussions should also consider that Malvern Town Council is a large council at this level of local government and therefore some additions or variations may be required. Committee is also asked to consider that levels of delegation are required in order to allow the smooth running of day-to-day services.
- 3.8. Committee is, in particular, asked to consider making the following amendments to follow the standardisation of language used in other Town Council documents:
- The titles of Chairman and Vice-chairman should be replaced with Chair and Vice-chair and a guidance note inserted as appropriate to cover the mandatory sections.
 - Any pronouns such as he/she, his/her should be replaced with they/their.

4. Financial Implications

4.1. None pertaining to this report.

5. Legal Implications

5.1. A council requires financial regulations to regulate its financial proceedings and business.

5.2. The task of reviewing financial regulations was delegated to Policy and Resources Committee at Annual Council in 2024 with recommendations taken to Full Council for ratification.

End
Linda Blake
Town Clerk



MALVERN TOWN COUNCIL

FINANCIAL REGULATIONS 2019

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Malvern Town Council is referred to as “the Council” in these Financial Regulations.

MALVERN TOWN COUNCIL

FINANCIAL REGULATIONS 2019

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 Town 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 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; (See FR4 for authority to spend)
- 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 (See FR9.4 for authority on bad debt write-off)
- 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 and the precept (Council Tax Requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- 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 Policy and Resources 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.

- 1.16. 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. At the end of each financial year, the internal auditor will verify bank reconciliations (for all accounts) produced by the RFO and/or other delegated office of the Council. The internal auditor shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification.
- 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 the Council 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 the Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- have no involvement in the financial decision making, management or control of the Council.

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

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

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 will, in conjunction with each committee, formulate budget requirements as necessary to be included within the draft budget to be prepared and recommended by Policy and Resources Committee no later than 31st December of each year. This budget will then be submitted to Full Council for resolution.

3.2. The RFO must each year, by no later than 31st 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 by the Policy and Resources Committee.

3.3. Policy and Resources Committee and then subsequently Full Council shall consider annual budget proposals in relation to the Council's forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding.

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 the end of January each year. The Town Clerk 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:

- Full Council for all items over £25,000;
- a duly delegated committee of the Council for items between £10,000 and £25,000;
or
- the Town Clerk, for any items below £10,000.

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

4.2. Expenditure of less than 5% or £500 outside of the budget amount to be approved by the Town Clerk provided that this expenditure can be contained within the overall Annual Budget.

4.3. Expenditure of between 5% and 10% or £500 and £5,000 (whichever is greater) outside of the budgeted amount can be approved by the appropriate committee.

4.4. Any larger overspend must be approved by Full Council following a written report from the Town Clerk

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

4.6. The salary budgets are to be reviewed annually as part of the budgeting process for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Town Clerk and the Chair of the Policy and Resources Committee. The Town Clerk will inform the Policy and Resources Committee of any changes impacting on their budget requirement for the coming year in good time.

4.7. The Town Clerk or in his/her absence, the Operations Manager, may do the following:

- Authorise payment of the payroll, on a monthly basis subject to any one month not exceeding one twelfth of the total budgeted sum, subject to overtime and pay rise adjustments within the overall budget.
- In cases of extreme risk to the delivery of Council services, authorise revenue expenditure on behalf of the Council which in the Town Clerk's or Operations Manager'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 £10,000.

All expenditure should be reported as part of the next quarterly accounts submitted to Policy and Resources Committee.

- 4.8. 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.
- 4.9. All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.10. The RFO shall provide the Council with a statement of receipts and payments to date under each budget heading, comparing actual expenditure to the appropriate date against that planned as shown in the budget as part of the quarterly accounts reporting process. 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 15% of the budget headings.
- 4.11. Changes in earmarked reserves shall be approved by Council either as part of the budgetary control process or as part of a review of reserves approaching financial year end.

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 Full Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO and/or other delegated officer of the Council shall prepare a schedule of payments requiring authorisation, which will be signed by two authorised signatories from those approved as part of the Bank Mandate before any payment can be made. Such signatories should also carry out random checks on items within the payment schedule to ensure compliance between the presented payment list and any backup paperwork such as invoices, orders and delivery notes.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO and/or other delegated officer of the Council to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents approved expenditure.

- 5.4. The RFO and/or other delegated officer of the Council shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. All steps shall be taken to ensure that all invoices submitted, and which are in order, are paid in accordance with supplier payment terms as stated on each invoice.
- 5.5. Payments by internet banking will be effected by two Council officers. One officer to post the payment ready for approval, the second as RFO to give authorisation to process the payment. Once these transactions have been made, they should be recorded on the payment schedule, initialled by the officers concerned.
- 5.6. Each signed payment schedule will then form part of the Agenda for the next meeting of Policy and Resources Committee, as part of the monthly cash report or quarterly accounts. Salary payments will be excluded from this list.
- 5.7. In respect of grants, Policy and Resources 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.
- 5.8. 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.

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, Full Council, a duly delegated committee or, if so delegated, the Town Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by the preferred option of internet banking transfer, where possible or otherwise by cheque or by other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council.
- 6.4. Authorisations for payment or cheques drawn on the bank account in accordance with the schedule shall be signed by two members of Council as per the bank mandate authorising signatories. If a member who is also a bank signatory has a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and/or permissible to be a signatory to the transaction in question.

- 6.5. To indicate agreement of the details shown as an order of payment on the payments schedule, Councillors shall sign and date the bottom of each schedule. Authorised signatories shall also be required to carry out a check on at least 20% of items on each payment schedule. Invoices and other supporting documentation will be made available to be checked upon request and signatories should initial the payments schedule next to each item checked to confirm that this has been done.
- 6.6. Authorisations for payment shall be signed by at least two Councillors from the list of mandated signatories approved by the Council with payments being raised as often as required to meet supplier payment terms. All payments schedules shall be reported to Policy and Resources Committee at the next convenient meeting.
- 6.7. If thought appropriate by the Council, payment for utility supplies (energy, telephone and water), any National Non-Domestic Rates and mobile telecommunications charges may be made by variable Direct Debit provided that the instructions are signed by two members and any payments are reported to the next meeting of Policy and Resources Committee. 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 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 the next meeting of Policy and Resources Committee. The approval of the use of BACS and CHAPS shall be renewed by resolution of the Council as part of the Annual Council meeting each year.
- 6.9. The preferred option for payment for items will be made by internet banking transfer and evidence will be retained showing which two signatories approved the payment.
- 6.10. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and passwords and shall be kept in the Council's safe in a sealed dated envelope. This envelope may not be opened other than by the Mayor 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.
- 6.11. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or

a duly delegated committee. Employees with internet banking access shall not disclose their password to any other member of staff or Councillor.

- 6.12. Daily back-up copies of the records on any computer shall be made and shall be stored securely away in a fireproof safe. The back-up taken on Thursday shall be stored in the cemetery office or another suitable off-site location for the following week.
- 6.13. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.14. Where internet banking arrangements are made with any bank, the Town Clerk 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.
- 6.15. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this regulation will be treated as a very serious matter under these regulations.
- 6.16. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Town Clerk. A programme of regular checks of standing data with suppliers will be followed.
- 6.17. Any debit card issued for use will be specifically restricted to the Town Clerk and will also be restricted to a single transaction maximum value of £500 unless authorised by Policy and Resources Committee in writing before any order is placed. Transactions and purchases made will be reported to the next meeting of Policy and Resources Committee.
- 6.18. The RFO and/or Finance Officer 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 no more than £500 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment and the float should be regularly reconciled.

- b) Income received when above the level of £100 for one receipt must not be paid into the petty cash float, but must be separately banked into the Council's current bank account. When a number of receipts of under £100 are received in one day, officers must ensure that the petty cash float remains under £500 by banking excess money to the Council's current account as required.
- 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 Full Council, or Policy and Resources 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 Policy and Resources Committee meeting, as set out in these regulations above.
- 7.3. Outside of the Town Clerk's delegations in relation to salaries, no changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Policy and Resources 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 on a monthly payroll journal. 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 Full Council for approval
- 7.8. Before employing interim staff the Policy and Resources Committee must consider a full business case.

8. Loans and investments

- 8.1. All borrowings shall be effected in the name of Malvern Town Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Full 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 (such as Hire Purchase or Leasing of Tangible Assets) or is not delegated to the Town Clerk shall be subject to approval by Full Council. In each case a report in writing shall be provided to Full Council in respect of value for money for the proposed transaction.
- 8.3. The Town Clerk will ensure that there are regular reports on the level of investment(s) held by the Council; these will be submitted as part of monthly cash reporting to the Policy and Resources Committee. Any changes in the level of investment shall be reported to the Policy and Resources Committee and any proposals for new short-term or long-term investments shall be agreed by the Policy and Resources Committee.
- 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 resolution.
- 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 Malvern Town Council.

- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the Town Clerk.
- 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 (Banking Arrangements and Authorisation of Payments) and Regulation 6 (Instructions for the Making of Payments). Any payment from the Council's current account into a deposit account must be approved by two bank signatories. Release of short-term deposit funds back into the current account can be actioned by the Town Clerk subject to the cash flow needs of the Council.

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 Full 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, as part of the annual budget process.
- 9.4. The RFO can write off debts considered to be irrecoverable up to a figure of £100 per debt and these should be reported to the next meeting of the Policy and Resources Committee. Any sums found to be irrecoverable above £100 shall be reported to the Policy and Resources Committee, whereby at their discretion, authorisation can be given for the debt to be written off, providing that reasonable attempts have been made to recover the outstanding amounts.
- 9.5. All individual sums of over £100 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 quarterly with one quarter to coincide 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 above £50 unless a formal contract is to be prepared or an official order would be inappropriate. All orders shall be signed by the Town Clerk and one other member of Council staff and 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, by quotations or estimates from appropriate suppliers as follows:

- a) **Amounts below £500**, one quotation only.
- b) **Amounts over £500 and below £5,000**, at least two quotations where possible, but at the RFO's discretion when this is not feasible.
- c) **Amounts of £5,000 or above**, at least three quotations where possible, but at the RFO's discretion when this is not feasible.

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.

11. Contracts

- 11.1. All contracts entered into by the Council must 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 a) to f) below:
- a) for the supply of gas, electricity, water, sewerage and telephone services;
 - b) for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - c) 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;
 - d) for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - e) for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk shall act after consultation with the Chair and Vice Chair of Council); and
 - f) for goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
- 11.2. 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.¹
- 11.3. 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
- 11.4. 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.
- 11.5. Such invitation to tender shall state the general nature of the intended contract and the Town 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

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:

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

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

the Town 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.

- 11.6. All sealed tenders shall be opened at the same time on the prescribed date by the Town Clerk in the presence of at least one member of Council.
- 11.7. Any invitation to tender issued under this regulation shall be subject to Standing Order 18³ and shall refer to the terms of the Bribery Act 2010.
- 11.8. When the Council wishes 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 11.1, contracts will be approved subject to the following:
- a) **Contracts over £25,000:** Approval should be by Full Council with no delegation permitted.
 - b) **Contracts over £10,000 and under £25,000:** Approval by the Town Clerk in consultation with the Chair of the Council and the Chair of Policy and Resources Committee.
 - c) **Contracts below £25,000:** Approval by the Town Clerk.
 - d) **Contracts which cover a period of more than one year:**
 - Annual Spend over £5,000: Approval by Policy and Resources Committee
 - Annual Spend below £5,000: Approval by the Town Clerk
 - e) The Town Clerk shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £25,000 and above £2,500 the Town Clerk shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.
 - f) The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
 - g) 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

³ Based on NALC's Model Standing Order 18d ©NALC 2018

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

- 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 Full Council and the Town 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 (or as otherwise delegated by Full Council) 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. Delivery notes should be forwarded to the Finance Officer as soon as possible to form part of the backup paperwork for verification of invoices.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements, or at a level that produces increased efficiency of resources.
- 13.4. The Operations Manager shall be responsible for periodic checks of stocks and stores at least annually and shall maintain and revise an annual inventory of equipment.

14. Assets, properties and estates

- 14.1. The Town 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 moveable property does not exceed £1,500.
- 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 where appropriate.
- 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, where appropriate.
- 14.5. 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 Financial Regulation 17), the Town Clerk and/or nominated deputy shall effect all insurances, ensure details are up to date and negotiate all claims on the Council's insurers.
- 15.2. The Town Clerk shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 15.3. The Town Clerk shall be notified of any loss, liability or damage or of any event likely to lead to a claim, and shall ensure that a record is kept of all such instances.
- 15.4. All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the Council, or duly delegated committee.

16. Charities

- 16.1. Where the Council is sole managing trustee of a charitable body, the 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 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 Town Clerk, with the Operations Manager 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 Town Clerk, with the Operations Manager, 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 Town 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.

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.

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
 - a) In 1.5 – is the Clerk the RFO?
 - b) In 3.3 and 3.4, the words "Governance and Accountability" do not apply in Wales
 - c) In section 4, does the council have committees and how many years are forecast?
 - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
 - e) In 5.9, are online prices acceptable evidence?
 - f) In 5.13, 5.15 and 5.17, does the council have committees?
 - g) In 5.16, will a councillor ever be instructed to place an order?
 - h) In 5.20, is there a minimum level for official orders?
 - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
 - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
 - k) Section 10 gives two alternatives, with or without petty cash.
 - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
 - m) 13.7 and 13.8 are removable if they don't apply to the council.

- n) Much of Section 16 can be deleted if not applicable.
- o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
 - a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
 - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
 - a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
 - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
 - c) In 5.9, at what level can smaller purchases be made without competition?
 - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
 - e) In 5.18, how much can the clerk commit to spending in an emergency?
 - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
 - g) In Section 9, what are the limits for card payments?
 - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying "update table" appears at the top of the list.
- 10) Once this model has been tailored to fit the council's needs, the resulting Financial Regulations (with the insertion of the council's name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council's website.

[ENTER COUNCIL NAME] FINANCIAL REGULATIONS

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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 financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. [The Clerk has been appointed as RFO and these regulations apply accordingly.] The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of [£5,000]; and

2. Risk management and internal control

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk [with the RFO] shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

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

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least [once in each quarter], and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council {Finance Committee}.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- has no involvement in the management or control of the council

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

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

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

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its [council tax (England)/budget (Wales)] requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by [the council] at least annually in [October] for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the [Chair of the Council or relevant committee]. {The RFO will inform committees of any salary implications before they consider their draft their budgets.}

4.3. No later than [month] each year, the RFO shall prepare a draft budget with detailed estimates of all [receipts and payments/income and expenditure] for the following financial year {along with a forecast for the following [three financial years]}, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. {Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.}

4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council {finance committee} not later than the end of [November] each year.

- 4.6. The draft budget {with any committee proposals and [three-year]} forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the {finance committee and a recommendation made to the} council.
- 4.7. Having considered the proposed budget and [three-year] forecast, the council shall determine its [council tax (England)/budget (Wales)] requirement by setting a budget. The council shall set a precept for this amount no later than [the end of January] for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council {or relevant committee}.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed [£60,000] including VAT, the Clerk shall {seek formal tenders from at least [three] suppliers agreed by [the council]} OR {advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation}. Tenders shall be invited in accordance with Appendix 1.

- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.8. For contracts greater than [£3,000] excluding VAT the Clerk [or RFO] shall seek at least [3] fixed-price quotes;
- 5.9. where the value is between [£500] and [£3,000] excluding VAT, the Clerk [or RFO] shall try to obtain 3 estimates {which might include evidence of online prices, or recent prices from regular suppliers.}
- 5.10. For smaller purchases, [the clerk] shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council {or relevant committee}. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- [the Clerk], under delegated authority, for any items below [£500] excluding VAT.
 - the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below [£2,000] excluding VAT.
 - {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under [£5,000] excluding VAT}
 - {in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}
 - the council for all items over [£5,000];

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

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

- 5.16. No individual member, or informal group of members may issue an official order {unless instructed to do so in advance by a resolution of the council} or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council {or a duly delegated committee acting within its Terms of Reference} except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to [£2,000] excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services {above [£250] excluding VAT} unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by [the RFO].

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with [name bank]. The arrangements shall be reviewed [annually] for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by [the RFO]. {Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO}.

- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by [online banking/cheque], in accordance with a resolution of the council {or duly delegated committee}{or a delegated decision by an officer}, unless [the council] resolves to use a different payment method.
- 6.6. {For each financial year [the RFO] may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council {or a duly delegated committee} may authorise in advance for the year}.
- 6.7. {A copy of this schedule of regular payments shall be signed by [two members] on each and every occasion when payment is made - to reduce the risk of duplicate payments.}
- 6.8. {A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments {only} in the following circumstances:
 - i. {any payments of up to [£500] excluding VAT, within an agreed budget}.
 - ii. payments of up to [£2,000] excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of [the council], where the [Clerk and RFO] certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council {or finance committee}.
 - iv. Fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council {or finance committee}. The council {or committee} shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, [the RFO] shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify [a number of] councillors who will be authorised to approve

transactions on those accounts and a minimum of two people will be involved in any online approval process. {The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}

- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent [by email] to [two] authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.
- 7.6. Two [councillors who are] authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online {and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}.
- 7.8. A full list of all payments made in a month shall be provided to the next [council] meeting {and appended to the minutes}.
- 7.9. With the approval of [the council] in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are [signed/approved online] by [two authorised members]. The approval of the use of each variable direct debit shall be reviewed by [the council] at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of [the council] provided that each payment is approved online by [two authorised bank signatories], evidence is retained and any payments are reported to [the council] at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed {or approved online} by [two members], evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by [the council] at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by [two of] the Clerk and [the RFO] [a member]. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every [two years].

7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities {other than secure password stores requiring separate identity verification} should not be used on any computer used for council banking.

8. Cheque payments

8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by [two members]{and countersigned by the Clerk}.

8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

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

9. Payment cards

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

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

9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk {and RFO} {specify other officers} and any balance shall be paid in full each month.

9.4. Personal credit or debit cards of members or staff shall not be used {under any circumstances.} OR {except for expenses of up to [£250] including VAT, incurred in accordance with council policy.}

10. Petty Cash

10.1. {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** {The RFO shall maintain a petty cash [float/imprest account] of [£250] and may provide petty cash to officers for the purpose of defraying operational and other expenses.

- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
- b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.}

11. Payment of salaries and allowances

- 11.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council {or relevant committee}.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by [the finance committee] to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the [Secretary of State/Welsh Assembly Government] (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must

written be in accordance with relevant regulations, proper practices and guidance.
Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

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

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

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

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. [The RFO] shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by [the RFO] and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

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

13.6. {The RFO shall ensure that VAT is correctly recorded in the council's accounting software software and that any VAT Return required is submitted form the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}

13.7. {Where significant sums of cash are regularly received by the council, the RFO shall 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 record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}

13.8. {Any income that 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.}

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the

contract based on signed certificates from the architect or other consultant engaged to supervise the works.

- 14.2. Any variation of, addition to or omission from a contract must be authorised by [the Clerk] to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. {[The officer in charge of each section] shall be responsible for the care and custody of stores and equipment [in that section].}
- 15.2. 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.
- 15.3. {Stocks shall be kept at the minimum levels consistent with operational requirements.}
- 15.4. {The RFO shall be responsible for periodic checks of stocks and stores, at least annually.}

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.

17. Insurance

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

18. [Charities]

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

19. Suspension and revision of Financial Regulations

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

Appendix 1 - Tender process

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

**A REPORT OF THE TOWN CLERK TO
A MEETING OF THE POLICY AND RESOURCES COMMITTEE
MALVERN TOWN COUNCIL
to be held on Wednesday 12 June 2024
in the Council Chamber, Belle Vue Terrace, Malvern, at 6.00 pm**

REVIEW OF FREEDOM OF INFORMATION POLICY

1. Purpose of Report

- 1.1. For review and decision.

2. Recommendation

- 2.1. Policy and Resources Committee is recommended to consider, review and revise as necessary, the Town Council's Freedom of Information Policy.

3. Background

- 3.1. The last review of the Town Council's Freedom of Information Policy was carried out by Full Council in June 2019.
- 3.2. Committee is asked to consider and review the current Freedom of Information Policy as attached at Appendix A.
- 3.3. There are two components to this policy, the procedure for making a freedom of information request and the Council's publication scheme. Officers have included an example policy from Seaford Town Council at Appendix B to allow for comparison to another council's comprehensive policy.
- 3.4. Recommendations for any updates or changes will go to Full Council for approval and adoption.

4. Financial Implications

- 4.1. None pertaining to this report.

5. Legal Implications

- 5.1. The following laws and code of practice will apply to this policy:
- Data Protection Acts 1998 & 2018
 - GDPR
 - Freedom of Information Act 2000
 - The Council's Standing Orders

End
Linda Blake
Town Clerk



MALVERN TOWN COUNCIL

FREEDOM OF INFORMATION POLICY

MALVERN TOWN COUNCIL

FREEDOM OF INFORMATION ACT AND MODEL PUBLICATION SCHEME

The implementation of the Freedom of Information Act 2000 (FOI Act) was phased in, with the duty on public authorities to adopt publication schemes being introduced first, followed by the individual right to access provisions which came into force on 1 January 2005.

From 1 January 2009, Malvern Town Council was required to adopt a new model publication scheme which the Information Commissioner produced for all public authorities. This publication scheme must be supported by a guide to the specific information that the authority holds and commits Malvern Town Council as an authority to make this specific information available to the public as part of its normal activities.

The information which needs to be covered is included in the classes of information listed below and is detailed in the attached Appendix.

1. **Classes of Information**

➤ **Class 1**

Who we are and what we do

Organisation information, location and contacts, constitutional and legal governance.

➤ **Class 2**

What we spend and how we spend it

Financial information relating to projected and actual income and expenditure, tendering, procurement and contracts.

➤ **Class 3**

What our priorities are and how we are doing

Strategy and performance information, plans, assessments, inspections and reviews.

➤ **Class 4**

How we make decisions

Policy proposals and decisions, decision making processes, internal criteria and procedures, consultations.

➤ **Class 5**

Our policies and procedures

Current written protocols for delivering our functions and responsibilities.

➤ **Class 6**

Lists and registers

Information held in registers required by law and other lists and registers relating to the functions of the Town Council

➤ **Class 7**

The services we offer

Advice and guidance, booklets and leaflets, transactions and media release, a description of the services offered.

The Classes of Information will not generally include:

- Information, the disclosure of which is prevented by law or exempt under the Freedom of Information Act, or is otherwise properly considered to be protected from disclosure
- Information in draft form
- Information that is no longer readily available as it is contained in files that have been placed in archive storage, or is difficult to access for similar reasons.

2. How is Information Available?

The Publication Scheme indicates clearly what information is covered by the scheme and how it can be obtained. Information will be provided on Malvern Town Council's website as far as is reasonably practical or otherwise will be made available in hard copy.

3. Charges

The Publication Scheme is intended to provide the maximum amount of information at minimum cost to the public. Charges are stated within the publications document and will be the actual costs for disbursements such as photocopying and postage.

4. Other Information Requests

Information held by a public authority that is not covered by the Publication Scheme can be requested in writing, when its provision will be considered in accordance with the Freedom of Information Act.

5. Making a Freedom of Information Request

If a person wishes to make a request for some information under the Freedom of Information Act, then your request:

- i. Should be in writing
- ii. Should contain your name and address
- iii. Should contain sufficient information to allow us to locate the information that you want

- iv. Should be legible

Once a request is received, the Council has 20 working days to:

- v. Confirm whether we hold the information requested
- vi. Advise whether you need to pay a fee for the information
- vii. Advise who holds the information if we do not have it (If the information that you request is held by another public authority, then your request may be transferred to the correct body with your agreement).

All requests will be recorded by the Town Council and will be handled in accordance with The Freedom of Information Act 2000 and the Data Protection Act 1998.

There are a number of exemptions to the Freedom of Information Act in law. The Council may need to consider whether the information requested should be released or whether it is exempt. If the information requested is exempt then the Council has the right to refuse the request and under these circumstances will communicate the reasons for refusal.

Applicants who are not satisfied with the information provided have the right to complain to the Town Council. If the issue is still not resolved satisfactorily, then they can take their complaint to the Information Commissioner.

To make a request please apply either by email to townclerk@malvern-tc.org.uk or by post to Malvern Town Council, 28-30 Belle Vue Terrace, Malvern. WR14 4PZ.

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
Class 1 - Who we are and what we do (Organisational information, structures, locations and contacts)		
Who's Who - The Parish Council and its Committees	Website	Free
	Hard copy	5p per sheet
Contact details for Town Clerk and Council members (named contacts where possible with telephone number and email address (if used))	Website	Free
	Hard copy	5p per sheet
Location of Main Council Office and accessibility details	Pdf document via email	Free
	Hard copy	
Staffing Structure	Website	Free
	Pdf document via email	Free
	Hard copy	5p per sheet
Class 2 - What we spend and how we spend it (Financial information relating to projected and actual income and expenditure, procurement, contracts and financial audit) <i>Current and previous financial year as a minimum</i>		
Annual Return Form and Report by External Auditor	Website	Free
	Hard copy	5p per sheet

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
Finalised budget	Hard copy	5p per sheet
	Available on website as part of Policy and Resources Committee reports	Free
Precept	Website	Free
	Hard copy	5p per sheet
Borrowing Approval letter	Not applicable	
Financial Regulations	Website	Free
	Hard copy	5p per sheet
Grants given and received	Website	Free
	Hard copy	5p per sheet
List of Current Contracts Awarded and Value of Contract	Hard copy	5p per sheet
Members allowances and expenses (including travel)	Hard copy	5p per sheet
Class 3 - What our priorities are and how we are doing (Strategies and plans, performance indicators, audits, inspections and reviews)		
Town Council Aims and Objectives	Pdf document via email	Free

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
	Hard copy	5p per sheet
Minutes of the Annual Town Meeting	Website	Free
	Pdf document via email	Free
	Hard copy	5p per sheet
Class 4 - How we make decisions (Decision making processes and records of decision) <i>Current and previous council year as a minimum</i>		
Timetable of meetings (Council, any committee/sub-committee meetings)	Website	Free
	Pdf document via email	Free
	Hard copy	5p per sheet
Agendas of meetings (as above)	Website (except working parties)	Free
	Parish Notice Boards (except working parties)	Free
	Pdf document via email	Free
	Hard copy	5p per sheet
Minutes of meetings (as above) - This will exclude information that is properly regarded as being excluded from the Press and Public	Website (except working parties)	Free

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
	Pdf document via email	Free
	Hard copy	5p per sheet
Reports presented to Council meetings - this will exclude information that is properly regarded as being excluded from the Press and Public and will be available after each meeting	Website (except working parties)	Free
	Hard copy	5p per sheet
Responses to Consultation Papers	Hard copy	5p per sheet
	Available on website as included in the minutes of Operations and Planning Committee and Full Council	Free
Responses to Planning Applications	Hard copy	Free
	Available on website as included in the minutes of Operations and Planning Committee and Full Council	5p per sheet
Bye-Laws	Hard copy	5p per sheet
Class 5 - Our policies and procedures (Current written protocols, policies and procedures for delivering our services and responsibilities) <i>Current Information only</i>		
Policies and procedures for the conduct of council business:		

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
Standing orders	Website	Free
	Hard copy	5p per sheet
Committee and Sub-Committee Terms of Reference	Hard copy	5p per sheet
Anti-Fraud and Corruption Policy	Website	Free
	Hard copy	5p per sheet
Delegated Authority in Respect of Officers	Hard copy	5p per sheet
Planning Policy	Website	Free
	Hard copy	5p per sheet
Code of Conduct for Members	Website	Free
	Hard copy	5p per sheet
Policy Statements	Website	Free
	Hard copy	5p per sheet
Press Policy	Hard copy	5p per sheet
Policies and procedures for the provision of services and about the employment of staff:		

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
Bullying and Harassment Policy	Website	Free
	Hard copy	5p per sheet
Complaints Procedure	Website	Free
	Hard copy	5p per sheet
Equal Opportunities Policy Statement	Website	Free
	Hard copy	5p per sheet
Football Pitch Policy	Website	Free
	Hard copy	5p per sheet
Freedom of Information Policy	Website	Free
	Hard copy	5p per sheet
Health and Safety Policy	Website	Free
	Hard copy	5p per sheet
Council Environmental Policy	Website	Free
	Hard copy	5p per sheet

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
Recruitment Policies (including current vacancies)	Hard copy	5p per sheet
Policies and procedures for handling requests for information	Hard copy from the Clerk	5p per sheet
	PDF document emailed from the Clerk	Free
Other Policies		
Risk Assessments	Hard copy	5p per sheet
Schedule of charges (for the publication of information)	Hard copy	5p per sheet
Records Management policies (records retention, destruction and archive)	To be completed	
Class 6 - Lists and Registers <i>Currently maintained lists and registers only</i>		
Assets Register	Website	Free
	Pdf document via email	Free
	Hard copy	5p per sheet
Disclosure log (indicating the information that has been provided in response to requests;	Upon inspection by appointment	None
Members Declaration of acceptance of Office	Hard copy	5p per sheet
Register of members interests	Website MTC / MHDC	Free

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
	Hard copy	5p per sheet
Register of gifts and hospitality	Hard copy	5p per sheet
Class 7 - The services we offer (Information about the services we offer, including leaflets, guidance and newsletters produced for the public and the businesses) <i>Current information only</i>		
Allotments	Website	Free
	Hard copy	5p per sheet
Great Malvern Cemetery	Website	Free
	Hard copy	5p per sheet
Parks, playing fields and recreational facilities	Website	Free
	Hard copy	5p per sheet
Seating, Litter Bins, Clocks, Memorial and Lighting	Website	Free
	Hard copy	5p per sheet
Gas Lamps	Website	Free
	Hard copy	5p per sheet
Bus shelters	Website	Free

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
	Hard copy	5p per sheet
Other Green Open Spaces	Website	Free
	Hard copy	5p per sheet
A Summary of Town Council Charges	Website	Free
	Pdf document via email	Free
	Hard copy	5p per sheet
Newsletter	Website	Free
	Hard copy	5p per sheet
Additional Information		
Any information that is not itemised will be published here		
<u>Schedule of Charges</u> - The following charges apply for requests under the Freedom of Information Act		
Type of charge	Disbursement cost	Basis of charge
	Photocopying @ 5p per sheet (black & white)	Actual cost*
	Photocopying @ 5p per sheet (colour)	Actual cost*

<u>Information to be published</u>	<u>How the information can be obtained</u>	<u>Cost</u>
	Postage, Royal Mail standard 2nd class	Actual cost*
*the actual cost incurred by the public authority		
Contact details: Malvern Town Council , email: townclerk@malvern-tc.org.uk, telephone: 01684 566667		

Freedom of Information Requests Procedure

1. Introduction

1.1 What is Freedom of Information?

Freedom of information provides public access to information held by public authorities under the Freedom of Information Act 2000.

Seaford Town Council (the Town Council) provides this public access in two ways:

- publishing certain information proactively as per the Town Council's Publication Scheme;
- responding to requests for information from members of the public or organisations.

The Act covers any recorded information that is held by the Town Council. Recorded information includes printed documents, computer files, letters, emails, photographs, and sound or video recordings.

1.2 What is the difference with Data Protection?

The Freedom of Information Act and the Data Protection Act come under the heading of information rights and are regulated by the Information Commissioner's Office.

Data Protection legislation gives rules for handling information about people. It includes the right for people to access their personal data. When a person makes a request for their own information, this is a Subject Access Request under Data Protection legislation; further details on this and the process for submitting Subject Access Requests are available in the Town Council's Data Protection Policy.

Data Protection legislation exists to protect people's right to privacy, whereas the Freedom of Information Act is about transparency.

2. Freedom of Information

2.1 What can be requested?

The right to ask for information only relates to information held by the Town Council at the time the request is made.

A request under the Freedom of Information Act gives a right to 'information' rather than specific records or documents.

The Town Council publishes a wide range of information on its website and as per its Publication Scheme. Before submitting a request for information, the Town Council would urge individuals to visit the Town Council's website or check its Publication

Scheme (available on the website) as the information required may already be published.

2.2 Refusal of a Request

In certain circumstances the Town Council may refuse a request for information.

Section 14 of the Freedom Of Information Act 2000 (FOIA) states that public authorities do not have to comply with vexatious requests. A request is considered vexatious if it is likely to cause a disproportionate or unjustifiable level of distress, disruption or irritation.

If the Town Council identifies that a request is vexatious, it is not a finding that a particular individual is vexatious and that any other request from them can automatically be refused - it is about the particular request.

Section 12 of FOIA allows a public authority to refuse to deal with a request where it estimates that it would exceed the appropriate limit to:

- either comply with the request in its entirety, or
- confirm or deny whether the requested information is held.

The appropriate limit is £450 for parish and town councils.

The Town Council may also refuse to accede to a request for information where the information is considered to be exempted under the FOIA.

There are two types of exemption:

- Qualified Exemption where the Town Council will decide whether it is in the public interest to disclose sensitive information or to withhold it, and
- Absolute Exemptions which are set out in Part II of the FOIA and provide an automatic exemption from disclosure.

Similarly, some parts of a request response may be redacted where the release would breach Data Protection legislation.

All requests will be considered on their merits and with the aim that information should be made available unless it is clearly not in public interest to do so.

A written explanation for any refusal of a request for information will always be given.

3. Process

3.1 Making a Request

A request must be made in writing. As much information as possible must be given to enable the Town Council to identify and locate the information being requested.

It is recommended that requests be made in writing by email to admin@seafordtowncouncil.gov.uk or by post to Seaford Town Council, 37 Church Street, Seaford, East Sussex, BN25 1HG.

Requests may however also be submitted via social media, the Town Council's website or any other written means of contact; these methods may incur a delay in response.

A request submitted via social media or the website may need to be supplemented with another form of communication, ideally email, in order to provide a full and comprehensive response.

The request does not need to state any particular phrases i.e. that it is a 'request under the Freedom of Information Act', or the reason why the information is being sought, however as much detail of the information needed must be given.

Where an individual is not able to make a request in writing, perhaps as a result of illiteracy, disability or illness, they may ask another person or agency (such as the Citizen's Advice Bureau) to help them or make the request of their behalf.

3.2 Response

The request will be dealt with by the Town Council officers. in accordance with this policy and the guidance set by the Information Commissioners Office for dealing with requests.

Timescale

The Town Council will respond promptly to a request for information and in any event, not later than the 20th working day after the request has been received. If for any reason the request is likely to take longer to deal with, the Town Council will inform the requester of this.

Method

The requester is entitled to say how they wish the information to be communicated to them. This may be by letter, email, in the form of a summary of the information or by inspection at the Town Council's offices. Where an inspection of documents is required, this will be arranged for a mutually convenient date and time.

Charges

In certain circumstances the Town Council may charge a fee for any retrieval and provision of information. Full details of any charges will be notified to the requester before the request is processed.

The Town Council's Publication Scheme has full details of charges for the provision of hard copies of documents.

Town Council officers may waive these charges where it is felt the information sought would be of particular assistance to the understanding of an issue of local importance.

3.3 Appeal of a Response

All requesters have a 'right of review'. A review should be focussed on the original request and should identify whether or not the Town Council has dealt incorrectly with the Information Request.

Review requests must be made in writing (or email) within 40 working days of receipt of this response by email to admin@seafordtowncouncil.gov.uk or by post to Seaford Town Council, 37 Church Street, BN25 1HG.

If the requester is unhappy with the outcome of their request - usually where a request has been refused or they do not feel that the request has been properly handled - they should first attempt to resolve this directly with the Town Council Officers.

If it cannot be resolved in discussion with the Officers, then an appeal should be submitted to the Information Commissioner. The contact details for the Information Commissioner's Office can be found online at <https://ico.org.uk/global/contact-us/>

4. Recording

All requests under the FOIA will be recorded on a central log.

The Town Clerk will report an overview of requests received as part of the Clerk's Report to each Full Council meeting.

Publication Scheme

This publication scheme incorporates regularly requested items publicly available under the Freedom of Information Act. This publication scheme is based upon the Information Commissioner's Office model publication scheme.

Requests for hard copies of documents or for other information should be submitted to the Town Council offices as per the contact details at the end of this document.

If requesting hard copies of documents please take note of the schedule of charges also at the end of this document.

The Town Council's website contains a wealth of information, so the Town Council would recommend first visiting the website at www.seafordtowncouncil.gov.uk

Information	How can it be obtained
Class 1 - Who we are and what we do (Organisational information, structures, locations and contacts)	
Who's who on the Town Council and its Committees	Hard copy & website
Contact details for Town Council Officers and Town Council members	Hard copy & website
Location of main Town Council office and accessibility details	Hard copy & website
Staffing structure	Hard copy & website
Class 2 – What we spend and how we spend it (Financial information relating to projected and actual income and expenditure, procurement, contracts and financial audit)	
Annual Governance & Accountability Return	Hard copy & website
Auditor's report	Hard copy & website
Finalised budget	Hard copy & website
Precept	Hard copy to every household with Council Tax demand & website

Borrowing Approval letter	Hard copy
Standing Orders and Financial Regulations	Hard copy & website
Grants given and received	Hard copy & website
List of current contracts awarded and value of contract	Hard copy & website
Members' allowances and expenses	Hard copy & website
Class 3 – What our priorities are and how we are doing (Strategies and plans, performance indicators, audits, inspections and reviews)	
Strategic Objectives & Development Plans	Hard copy & website
Annual Reports	Hard copy & website
Quality status (Local Council Award Scheme)	Hard copy & website
Seaford Town Neighbourhood Plan	Hard copy & website

Class 4 – How we make decisions (Decision making processes and records of decisions)	
Timetable of meetings	Hard copy & website
Agendas of meetings N.B. agendas referring to meetings of the Disciplinary/Grievance Sub-Committee, after the required notice period of the meeting has been given will be available via hard copy on request only	Hard copy & website
Minutes of meetings N.B. minutes referring to meetings of the Disciplinary/Grievance Sub-Committee will be available via hard copy on request only	Hard copy & website
Reports presented to Full Council and committee meetings N.B. excludes properly regarded exempt reports	Hard copy & website
Responses to consultation papers	Hard copy & website
Responses to planning applications	Hard copy & website
Bye-laws	Hard copy & website
Class 5 – Our policies and procedures (Current written protocols, policies and procedures for delivering our services and responsibilities)	

AGENDA ITEM 9
APPENDIX B

Policies and procedures for the conduct of Town Council business	Hard copy & website
Standing Orders	Hard copy & website
Committee and Sub-Committee Terms of Reference	Hard copy & website
Delegated authority in respect of Officers (Scheme of Delegation)	Hard copy & website
Code of Conduct	Hard copy & website
Policy Statements	Hard copy & website
Policies and procedures for the provision of services and about the employment of staff	Hard copy & website
Internal policies relating to the delivery of services	Hard copy & website
Internal policies relating to personnel	Hard copy & website
Equal Opportunities policy	Hard copy & website
Health & Safety policy	Hard copy & website
Policies and procedures for handling requests for information	Hard copy & website
Complaints procedures	Hard copy & website
Records management policies	Hard copy & website
Data protection policies	Hard copy & website
Schedule of charges (for the publication of information)	Hard copy & website
Class 6 – Lists and Registers (Currently maintained lists and registers)	
Any publicly available register or list N.B. Some information may be available for inspection only	Hard copy
Asset Register	Hard copy & website
Register of members' interests	Hard copy & website
Register of gifts and hospitality	Hard copy & website
Class 7 – The services we offer (Information about the services we offer, including leaflets, guidance and newsletters produced for the public and businesses)	
Allotments	Free of charge hard copy & website
Community centres and village halls	Free of charge hard copy & website

**AGENDA ITEM 9
APPENDIX B**

Parks, playing fields and recreational facilities	Free of charge hard copy & website
Seating, litter bins, clocks, memorials and lighting	Free of charge hard copy & website
Bus shelters	Free of charge hard copy & website
Public conveniences	Free of charge hard copy & website
Newsletters and publications	Free of charge hard copy & website
A summary of services for which the Town Council is entitled to recover a fee, together with those fees	Free of charge hard copy & website

Contact details:

Seaford Town Council, 37 Church Street, Seaford, East Sussex, BN25 1HG.

Tel: 01323 894870

Email: admin@seafordtowncouncil.gov.uk

Website: www.seafordtowncouncil.gov.uk

Schedule of Charges:

Requests for one-off documents will not incur a charge.

Repeat requests or requests for a number of documents at once (with the exception of those in class 7 of the table above) will incur a printing charge equivalent to the actual cost of printing for the Town Council and, where relevant, the postage cost.

The requester would be provided with details of any costs before printing is carried out.