



Wickham and Knowle Parish Council

Policy and Finance Committee

(**Chair:** Cllr Craig Manuel **Members:** Cllr Nic Holladay, Cllr Kathryn Holladay, Cllr Sandy Phillips-Lee, Cllr Loraine Rappé)

Dear Councillors

I hereby give you notice that a meeting of the Policy and Finance Committee will be held at **Knowle Village Hall, PO17 5GR on Thursday 12th September 2024 at 8.15pm**. All members of the Committee are hereby summoned to attend for the purpose of considering and resolving the business to be transacted at the meeting as set out below.

The meeting will be open to the public unless the Council directs otherwise. Meeting Papers are available on request from the Clerk unless classified as Confidential

Agenda item	Title	Lead	Page
1.	To receive apologies for absence	Chair	-
2.	To receive declarations of interest on agenda items	Chair	-
3.	Public Session	Chair	-
4.	To approve the minutes of the meeting held on 13 th June 2024	Chair	2-5
5.	To receive an update from the Clerk on matters arising	Clerk	6-7
6.	To consider grant applications from the following organisations:	Chair	8
6.1	Citizen's Advice Bureau - £3,000	Chair	9-14
6.2	Homestart Hampshire - £1,300	Chair	15-17
6.3	1 st Wickham Scouts - £3,302	Chair	18-22
6.4	Meon Valley Food Bank - £1,400	Chair	23-25
7.	To receive an update on the total grant payable to Taste of Wickham for the 2024 event	Clerk	26-28
8.	To discuss the overdue invoices relating to the Wickham Public Convenience for 2019-2022, and 2022-2026	Chair	29
9.	To receive a budget monitoring report for Q1 2024-25	Clerk	30-35
10.	To review the Financial Risk Assessment and recommend to the Full Council	Clerk	36-52
11.	To review the new model Financial Regulations and recommend them for adoption to the Full Council	Clerk	53-72

Sophie Thorogood
Clerk and RFO to Wickham & Knowle Parish Council
clerk@wickhamparishcouncil.org
8th September 2024



Wickham and Knowle Parish Council

Policy and Finance Committee

Minutes of the Policy and Finance Committee held at Wickham Community Centre

Thursday 13th June 2024 at 8:14pm

Committee members present: Cllr Craig Manuel (Chair), Cllr K Holladay, Cllr N Holladay, Cllr Rappé, Cllr Phillips-Lee (Vice-Chair)

In Attendance: Sophie Thorogood, Parish Clerk & RFO
Cllr Malc Burt
Cllr Sheila Chambers

Members of Public: 6

1. To elect a Vice-Chair for the Committee:

RESOLVED: Cllr Phillips-Lee was elected Vice-Chair of the Committee, as proposed by Cllr Rappé, seconded by Cllr Manuel and carried.

2. Apologies for absence: None

3. Declarations of interest on agenda items: None declared

4. Public Session: 4 members of public were in attendance to discuss their grant applications. 2 members of public were in attendance to listen to the meeting. 1 member of public asked for clarification that agenda item regarding the Bostons Rent should be discussed by the Water Meadows Charity. The Clerk confirmed that this would be put on the next agenda for a future meeting of the Charity.

5. Minutes of the meeting held on the 18th April 2024

RESOLVED: Minutes of the meeting having been circulated were approved and signed by the Chair, as proposed by Cllr Manuel, seconded by Cllr N Holladay and carried with an abstention by Cllr Phillips-Lee.

6. Committee terms of reference

The amended terms of reference had been circulated prior to the meeting. A few minor changes were agreed. It was agreed to review the amount of expenditure allowed to be committed without formal Council approval in point 7 at the next meeting.

RESOLVED: To recommend adoption of amended Terms of Reference for the Policy and Finance Committee, as proposed by Cllr Manuel, seconded by Cllr Rappé and carried.

Due to members of public in attendance for grant applications, the Chair agreed to move the agenda order



Wickham and Knowle Parish Council

11. Adoption of new Volunteer and Safeguarding policies

The two policies had been circulated in advance of the meeting.

RESOLVED: To recommend adoption of the Volunteer Policy and Safeguarding Policy, as proposed by Cllr Manuel, seconded by Cllr N Holladay and carried.

15. Grant request for a summer youth pilot scheme

RESOLVED: To recommend a grant of £2,410 for the summer youth pilot scheme, the funding to be managed through the Council's accounts by the RFO, as proposed by Cllr Manuel, seconded by Cllr N Holladay and carried.

14. Grant request from Wickham Parish Magazine

The grant request had been circulated in advance of the meeting. Two members of public were in attendance to answer any questions regarding the application. The Clerk raised a concern over political content which will be looked into before the Full Council meeting.

RESOLVED: Subject to clarification over political content, to recommend to Full Council to award a grant of £2,500 for the Christmas edition of the Wickham Parish Magazine, as proposed by Cllr Manuel, seconded by Cllr K Holladay and carried.

Cllr Chambers and 3 members of public left the meeting at 8:56pm.

16. Recommendation from Recreation Committee regarding Mill Lane country park

A member of public asked the Committee what the current situation was with the Mill Lane project.

RESOLVED: To approve the recommendation from the Recreation Committee to appoint Deacon Designs to provide an initial concept design and costings for a country park at Mill Lane, funding to be taken from the Mill Lane earmarked reserved, as proposed by Cllr Manuel, seconded by Cllr Holladay and carried.

2 members of public left the meeting at 9:06pm

7. New financial and bookings software

A report and comparison of 3 software providers had been prepared by the Clerk and circulated to the Committee in advance of the meeting.

RESOLVED: To approve to Full Council to enter into a 5 year contract with Edge IT Systems to purchase the finance, facilities and asset manager modules for 2 concurrent users, and to recommend viring a maximum of £500 from reserves to cover the overspend in the budget line, as proposed by Cllr Manuel, seconded by Cllr N Holladay and carried.



Wickham and Knowle Parish Council

8. Internal Auditor's opinion on 2023/24 Financial Accounts

The audit was carried out in early June. The final report and detailed explanations of why the Auditor had ticked no to a few internal control objectives had been circulated in advance of the meeting. The Clerk's suggested response to each issue had also been circulated. The Committee requested the Clerk to arrange education on the Water Meadows to ALL Councillors when possible.

RESOLVED: to receive the Internal Auditor's opinion on the 2023/24 Financial Accounts and note the Council's response, as proposed by Cllr Manuel, seconded by Cllr N Holladay and carried.

9. To recommend to Full Council to approve Section 1

10. To recommend to Full Council to approve Section 2

RESOLVED: to recommend to Full Council that the Council approve section 1 of the Annual Governance and Accountability Statement) declaring it correct to the best knowledge and belief with respect to the accounting statements for the year ending 31st March 2024 for submission to the external auditor.

RESOLVED: to recommend to Full Council that the Council approve section 2 on the Annual Governance and Accountability return for the year ending 31st March 2024 approve and sign the statement, declaring it correct for submission to the external auditor

These were both proposed by Cllr N Holladay, seconded by Cllr Manuel and carried.

12. Knowle Village Hall extension

RESOLVED: To approve a recommendation from the Recreation Committee to complete Stage 3 of the Knowle Village Hall extension with Axis Architects, funding to be taken from the Knowle Budgets earmarked reserve, as proposed by Cllr N Holladay, seconded by Cllr Rappé and carried.

13. Igloo donation payment

RESOLVED: To approve a donation of £100 to Igloo to thank them for for appearing at the Parish Assembly in May, as proposed by Cllr Manuel, seconded by Cllr Phillips-Lee

17. Grounds Maintenance Contract working party

Cllrs N Holladay, Burt and Rappé will work with the Clerk on the tender



Wickham and Knowle Parish Council

18. Parish Maintenance role

The Clerk & Cllr Manuel to work on this together and present to Full Council.

A member of public left the meeting at 9:42pm and the agenda continued under confidential session.

20. To receive tenders for the Wickham Sports Pavilion

2 tenders had been received by the deadline, and opened by Cllrs Burt and N Holladay with the Clerk. The tenders were circulated and scored in advance of the meeting.

Cllr Manuel expressed disappointment in the style of the buildings proposed and suggested a wooden pavilion like was offered by Passmore.

The issue being Passmore could not submit a reply to the tender, as they do not provide 2nd fix. Cllr Manuel suggested the Council could instead engage Axis Architects to draw up architectural plans to go back out to tender to fit a wooden style Passmore structure. The design could be more rectangular, fitting the space available between the hedge and edge of football pitch and next to the Tennis Clubhouse.

It was agreed for Cllr N Holladay to work with the Clerk to produce new tender documents, and for Cllrs Burt, N Holladay and Manuel to meet with Axis Architects to draw up new architectural drawings.

RESOLVED: to recommend to Full Council to appoint Axis Architects to draw plans for the Wickham Recreation Pavilion, funding to a maximum of £4,000 to be taken from the Wickham CIL earmarked reserve, as proposed by Cllr Manuel, seconded by Cllr N Holladay and carried.

21. Bostons Rent review

Cllr Manuel briefly gave an overview on the current rent situation between Bostons and the Water Meadows Charity. It was agreed to discuss this in more detail in a future meeting of the Water Meadows Charity.

Meeting Closed, 10:12pm

Signed.....

Date.....

Policy & Finance Committee meeting – 12th September 2024

Agenda Item 5 -

To receive an update from the Clerk on matters arising

The planning permission for the Knowle Village Hall extension was submitted in July. WCC came back querying the extra number of parking spaces and requesting a tree protection plan and method statement. Cllr Manuel and the Clerk have been working with Axis and an arboriculturist to answer the request. The car park extension was re-sited and new plans re-submitted on 9th September. The extra costs will be funded by the Knowle Village Hall earmarked reserve.

The Clerk and Business Manager have been working on implementing the new Edge IT Systems Finance and Facilities modules. Backdated transactions from 1st April to 30th June have been entered into the Finance module and the bank accounts reconciled. The first look budget monitoring report for Q1 2024-25 is being presented with this meeting. The Clerk will carry on working through July & August, and all 5 months payments lists will be presented at Full Council end of September.

The Business Manager has entered all bookings from 1st August onto the Facilities module, and carried out 1st invoicing of August hires through the software. The process was fairly smooth and should avoid any issues of producing manual invoices using MS Word. It will also be easier to chase any debtors going forward. The integration of the bookings calendar into the website is moving forward and it is the hope this will soon be live and users able to make provisional enquiries through the website.

All outstanding HMRC Payroll issues relating to prior years have been now resolved and interest payments made. The total original fine was over £4,000 for late filing of payroll records, but this was reduced to a few hundred pounds interest payments. Monthly submissions and payments are now being made for both employees to avoid any future issues. Hampshire LGPS and Nest accounts are now set up and working properly for both the Clerk and Business Manager respectively.

The HMRC VAT 126 account has been updated correctly and the outstanding submission for the remainder of 2023/24 VAT return was received as a refund into the bank account on 2nd September. Now that the VAT account is updated for correct name and address, the Q1 2024-25 VAT Return will be submitted using the new Finance module and the refund is normally made within 7 days of submission.

After 3 months and 5 attempts to change the Lloyds bank mandate, the previous Clerk has finally been removed from the mandate and the Clerk is now added, along with a new business debit card which is now active. The bank mandate will be reviewed once more at 26th September Full Council meeting to add the Business Manager as a viewer to help with chasing of hiring and pitch income invoices. The Council will also need to review its banking facilities as having all its money (currently £1.2million) with 1 financial institution under 1 banking licence is a risk under FSCS £85,000 limit. The Clerk will research new facilities and make a recommendation for consideration at a future meeting.

The Youth Club pilot was not completely as planned as not enough volunteers came forward to run the Knowle sessions, so sessions were only held in Wickham. The grant payable is therefore not as high as previously resolved. A report will be taken to the Recreation Committee.

The insurance company have confirmed that the volunteer litter pickers are not covered under the Council's insurance policy as they are not taking instruction from the Council. They have therefore purchased their own Public Liability Insurance which will also cover Wickham in Bloom volunteers.

The 2023-24 accounts were submitted to the External Auditor on 28th June following approval at the Full Council on 27th June. Once the period of public rights had finished, the External Auditor began examining the accounts and asked questions over actions to be taken to resolve the “no” assertions on Section 1. The Clerk has answered the questions and the Council is awaiting further feedback, and notification of completed external audit.

The Grounds Maintenance Contract tender is live and has received much interest. Only a few clarification questions were asked.

The new Parish maintenance role will be discussed by the HR Committee on 23rd September before coming to 26th September Full Council to approve advertising the job description.

Policy & Finance Committee - 12th September 2024
Agenda item 6 - to consider grant applications

Grants analysis year to date - 2024/25

Granted/approved:

pickleball	202.97	Approved and paid
Wickham Twinning	500.00	Approved and paid
KRA emergency plan	377.83	Approved and paid
KRA summer event	334.96	Approved and paid
Wickham parish Magazine	2,500.00	Approved, to be paid in Dec
Youth Club pilot scheme	1,585.80	Originally approved £2,410, not fully paid out
Taste of Wickham	1,500.00	Approved and paid
Wickham Festival	5,000.00	Approved and paid
Taste of Wickham Shortfall	689.64	originally ringfenced £2,300
Wickham Emergency plan	450.00	earmarked

Applications Received:

Homestart Hampshire	1,300.00	To be considered in September meeting
Citizen's Advice	3,000.00	To be considered in September meeting
1st Wickham Scout Group	3,302.00	To be considered in September meeting
Meon Valley Foodbank	1,400.00	To be considered in September meeting
Royal British Legion?		Will be needed in November?

Total	22,143.20
Budget	20,000.00
Maximum deficit	- 2,143.20

Wickham and Knowle Parish Council Community Grant Application Form

Please fill in all sections.

Should you wish to expand on a question please enclose additional information separately.

Only one project per application. Declaration at end of form must be signed and dated.

When completed please return this application form to:

Wickham and Knowle Parish Council, Parish Office, Knowle Village Hall, Knowle Avenue, Fareham, PO17 5GR. Telephone: 01329 553254
email: clerk@wickhamparishcouncil.org

1. Your organisation	
Name of organisation	Citizens Advice Winchester District
Contact name	Olivia Thomlinson
Position in organisation	Development Officer
Address for correspondence	City Offices, Colebrook Street, Winchester SO23 9LJ
Tel No.	
Email address	
2. Details of organisation	
Brief description of your organisations aims	<p>Citizens Advice Winchester District is a local, independent charity that aims to improve the lives of local people through advice, support and campaigning. Our free, high-quality advice service is here for everyone, but it's often the most disadvantaged and those in the most vulnerable situations who need our support the most.</p> <p>We help people to overcome their problems and understand their rights in relation to a range of different issues including; benefits, employment, housing, debt, relationship disputes and consumer issues. Our service is crucial in preventing people from slipping into crisis and helping people out of an emergency situation.</p>
How long has it been in existence?	Citizens Advice has been operating in Winchester since 1952

Is it run by a committee?	We are managed by an elected group of trustees.
If yes, how many committee members?	There are currently 9 trustees on our board
Can anyone join?	Anyone who lives or works in Winchester District can access our free advice service. Trustees are recruited based on their skills and experience.
If not what are the restrictions?	There are no restrictions of who can access our services.
How often do you meet?	Trustees meet quarterly
Where are meetings held?	Winchester
Are they public meetings?	Our Annual General Meeting is public; the other quarterly meetings are not.
How many members do you have?	We are not a membership organisation.
What percentage of members live within Wickham Parish?	<p>Anyone from Wickham & Knowle can access our services. In the twelve months to April 2024, Citizens Advice supported 125 households from Wickham and Knowle parish for help with over 720 different issues. (This is a 23% rise in the number of people from Wickham & Knowle contacting Citizens Advice for support, compared to the previous twelve-months).</p> <p>On average, each Wickham & Knowle resident that contacted us for help in the past year had at least five different advice issues that they needed help with (significantly above our overall average of 3.8 issues per person). The most common issues that Wickham and Knowle residents needed help with were: benefits, housing, debt, charitable support, and problems with a utility company / energy provider.</p>
3. Purpose of organisation	
Please give a summary of the activities your organisation has undertaken during the last year. If you are a new organisation, give an idea of the activities you wish to undertake.	<p>The twelve months to April 2024 was an incredibly busy time for our service. Demand for our advice continued to grow with more people and more issues dealt with by our advice team compared to the previous twelve months.</p> <p>While we provide advice on almost any subject, our most common areas of advice include; support with benefits, debt advice, resolving problems with energy providers, advice about housing and employment rights, and queries about relationship disputes.</p> <p>Sadly, the cost-of-living crisis has pushed many households in our community into financial difficulty over the past two years and as a result</p>

	<p>we've seen a big increase in households who have tipped into poverty and debt.</p> <p>Our local service regularly supports households who can't afford basic essentials, families living in substandard conditions and those threatened with homelessness.</p> <p>Data collected from Citizens Advice services across the country showed that in Winchester District we saw a much higher increase in cost-of-living related issues (143%) compared to the national average (86%) suggesting that low-income households are no longer managing with rising costs in an already expensive area.</p> <p>Over the past year, as well as delivering our core advice service we've also continued to expand and develop our Outreach and Partnership programme, which is helping us to reach out to some of the most vulnerable people in our community.</p> <p>In December 2023 we also opened our new advice hub in Wickham Community Centre. This new office is open Monday-Wednesday and provides a work space for up to six advisers and a supervisor. Advisers here provide advice by phone and email but can also offer face-to-face appointments too.</p>
Describe how the local community will benefit from your organisation	<p>We can all face problems that seem complicated, intimidating or unfair and sometimes you need the right advice to navigate your way through.</p> <p>Our free, local advice service provides a lifeline to thousands of individuals each year who live or work in Winchester District, helping people to overcome their problems and move forward with their lives.</p> <p>For Wickham residents, our new Advice Hub in Wickham Community Centre will be of particular benefit to them, as it means they can come and speak to an adviser in-person more easily. On Tuesdays we open for longer, and people attending the food bank and food pantry can drop in and talk to us. We're also available to attendees of Winchester City Council's monthly support hubs at Wickham Community Centre.</p> <p>We're also collaborating with the Wickham Centre on their Power Hub initiative which aims to support people who are worried about their</p>

	<p>energy bills. One of our advisers attends the Power Hub each week to help people deal with utility supply issues, and look at ways to maximise their income and reduce expenditure.</p> <p>Our advice helps people to put food on the table, heat their homes, secure the right benefits, avoid homelessness and understand their rights and responsibilities in relation to a range of different issues. We also support people who've been treated unfairly and need support challenging this decision – for example challenging a benefits decision, a housing eviction or a consumer issue.</p> <p>A large proportion of people who we help have a disability or long-term health issue, live alone or are on low incomes. Last year, our advice helped generate over £1.9 million pounds of income for our service-users and manage £600,000 of debts.</p> <p>As well as the financial gain that our advice can generate, our advice also helps reduce stress and anxiety in our service users which in turn can lead to better mental, physical and emotional health.</p> <p>This funding would help us support people like Alex. Alex is a single parent, she works part-time and her request for increased hours has been turned down, so she is struggling to make ends meet. We established that Alex should be eligible to apply for Universal Credit as her income is low, and supported her with a successful application. We've talked to Alex about the importance of letting the DWP know if her working hours do increase, and shown her how to do this.</p>
4. About the project	
Please give details of your proposed project and what you wish to use any grant awarded for?	<p>Funding would go to support our new Advice Hub in Wickham Community Centre, including covering the expenses of our 14 Wickham volunteers (such as travel and training), room hire costs (to see clients in a private space) and support us with any outreach opportunities in the local area.</p> <p>Our new satellite office in Wickham Community Centre opened its doors in December 2023 and is open on a Monday, Tuesday and Wednesday. The hub provides a space for up to six daily volunteer advisers and a paid supervisor to deliver our local advice service.</p>

	<p>In the first six months of opening, our Wickham Advice Hub supported 750 individuals with 2,500 advice issues – an average of 125 people each month.</p> <p>Our advice team in Wickham give support to people by phone and email but they can also see people in person.</p> <p>Being able to offer advice in-person is extremely important. Many of our older service users prefer in-person advice, particularly if they're digitally excluded or are anxious about speaking to someone on the phone. It's also vital for our clients who have multiple or complex issues, making it easier to review paperwork, complete online forms and make calls to third parties with the client present.</p> <p>Funding would help cover the travel expenses (and some additional training) of our 14 volunteer advisers who deliver our advice service in Wickham and also help us cover the cost of hiring an additional room where we can see people in person. (The office itself doesn't offer any private interview rooms, so in order to deliver confidential face-to-face advice to people who drop-in and see us or need an appointment, we need to hire an additional accessible room within the centre).</p> <p>Funding would also help us to develop and expand our outreach programme with groups and organisations who support people in the Wickham area.</p> <p>Our Partnerships and Outreach Adviser connects with local groups and organisations across the District to help raise awareness of the services we offer, deliver bespoke talks on topics such as Scams, Wills, and Energy, and provides face-to-face advice to people in community locations.</p> <p>We've already started to form partnerships with some local groups in the area including the Wickham Food Pantry, Open Sight and Wickham Good Neighbours but we'd like to connect with more partners such as local churches, support groups and charities.</p>
What is the project cost? Provide as much detail as possible	<p>£1920 Wickham room hire costs (12 months)</p> <p>£1750 Wickham volunteer expenses (12 months)</p> <p>£400 Wickham volunteer training (12 months)</p> <p>£500 Wickham outreach activities</p>

	Total £4570 We'd like to ask Wickham Parish Council if they'd consider a grant of £3,000 this year towards these costs.
Have you received or applied for funding from any other source for this project?	We have applied to Trust 2000 for funding towards room hire costs at Wickham from January 2025.
5. Financial details	
Do you receive funding from other sources and if so who?	We currently receive a grant from WCC but this isn't enough to cover all our core costs or any additional projects. Therefore, we regularly apply to other local and national grant giving bodies and fundraise locally to cover our core costs and deliver specialist projects / advice.
Please supply financial records, as per guidance notes	Our 2022-23 accounts are attached separately.
If you have previously received a grant from Wickham Parish Council, please give details.	We last received a grant from Wickham PC in November 2022 for £2,500.

Please complete the following declaration

I declare that the information given is correct and agree to adhere to the conditions laid out in Wickham and Knowle Parish Council's Community Grants Policy.

On behalf of__Citizens Advice Winchester District_____

I accept the conditions in Wickham and Knowle Parish Council's Community Grants Policy

Signed_____ *Olivia Thomlinson* _____ Date_____ 06/08/24 _____

Position in organisation____Development Officer_____

If the person signing this form is under 18, an adult organisation member must countersign it

Signed_____ Date_____

Please note completion of this form does not necessarily mean that a grant application will be successful in part or whole

Wickham Parish Council Community Grant Application Form

Please fill in all sections.

Should you wish to expand on a question please enclose additional information separately.

Only one project per application. Declaration at end of form must be signed and dated.

When completed please return this application form to:

Wickham Parish Council, Heatherdene, Turkey Island, Shedfield, Southampton, SO32 2JE. Telephone: 01329 835019
email: clerk@wickhamparishcouncil.org

1. Your organisation	
Name of organisation	Home-Start Hampshire
Contact name	Mrs Gillian Dirks
Position in organisation	Volunteer i/c Parish Grant Applications
Address for correspondence	[REDACTED]
Tel No.	[REDACTED]
Email address	[REDACTED]
2. Details of organisation	
Brief description of your organisation's aims	Helping families who are experiencing difficulties in their lives by providing well trained volunteers to give support and friendship, working on a one-to-one basis with the family, who will have at least one child under 11.
How long has it been in existence?	Home-Start Meon Valley was in existence from 1998, joining with five nearby areas to form Home-Start Hampshire in 2018.
Is it run by a committee?	There is a trustee board - charity number 1144661
If yes, how many committee members?	8 trustee members
Can anyone join?	Yes. As well as the employees we have volunteers and anyone can join. (All are subject to a positive DSB check).
If not what are the restrictions?	
How often do you meet?	Trustee Board meets every two months.
Where are meetings held?	Meetings are held in HSH offices which are rented.

Are they public meetings?	There has been an annual AGM which anyone can attend.
How many members do you have?	We have c112 working volunteers. Staffing has been restructured for greater efficiency; there are now 10 (FTE 6) staff members.
What percentage of members live within Wickham Parish?	A number of our volunteers over the past years have lived within the Parish.
3. Purpose of organisation	
Please give a summary of the activities your organisation has undertaken during the last year. If you are a new organisation, give an idea of the activities you wish to undertake.	Last year 598 families were supported across Hampshire. Most of these had one-to-one support in the home for a variety of problems (see attached notes for further details). In some cases, where appropriate, the family is invited to join weekly group sessions.
Describe how the local community will benefit from your organisation	<p>By supporting more families at home where life begins, we can help strengthen the family unit, increase parental confidence and parenting skills, reduce levels of isolation, increase access to services and help families to develop coping strategies.</p> <p>Home-Start has the firmly held premise that early intervention with families works, and can, in the future, save vast sums of money whilst benefitting more than the immediate family. Children feel more secure and happy, and a stable childhood enables them to achieve their full potential, eventually contributing positively to the local community and society.</p>
4. About the project	
Please give details of your proposed project and what you wish to use any grant awarded for?	We recruit and train volunteers with parenting experience from the local communities and then carefully match each to a family to offer regular emotional and practical support. Our main aim is to keep families together, prevent crisis or possible family breakdown and prevent the need for statutory intervention. Underpinning all of our work is the nurture and safeguarding of children.
What is the project cost? Provide as much detail as possible	We are asking Wickham Parish Council for financial support for one family (£1300) this year, although we may support more than that number. (It costs approximately £1300 to support each family).

	Further details of costs involved can be seen on the accompanying financial report.
Have you received or applied for funding from any other source for this project?	Home-Start Hampshire has received funding from national bodies such as the National Lottery, Children in Need, plus local parish and town councils.
5. Financial details	
Do you receive funding from other sources and if so who?	We ran a number of fund-raising activities last year, for example running stalls at fayres, a Murder Mystery Evening and a Quiz.
Please supply financial records, as per guidance notes	√
If you have previously received a grant from Wickham Parish Council, please give details.	In 2022 Home-Start Hampshire received £2600 from Wickham Council, which supported two families. We are extremely grateful for your consistent and regular support over recent years.

Please complete the following declaration

I declare that the information given is correct and agree to adhere to the conditions laid out in Wickham Parish Council's Community Grants Policy.

On behalf of ___Home-Start Hampshire_____

I accept the conditions in Wickham Parish Council's Community Grants Policy

Signed ___Gillian Dlrks_____ Date 27.6.24

Position in organisation ___ Volunteer i/c Parish Grant Applications _____

If the person signing this form is under 18, an adult organisation member must countersign it

Signed _____ Date _____

Please note completion of this form does not necessarily mean that a grant application will be successful in part or whole

Wickham and Knowle Parish Council Community Grant Application Form

Please fill in all sections.

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Only one project per application. Declaration at end of form must be signed and dated.

When completed please return this application form to:

Wickham and Knowle Parish Council, Heatherdene, Turkey Island, Shedfield, Southampton, SO32 2JE. Telephone: 01329 835019
email: clerk@wickhamparishcouncil.org

1. Your organisation	
Name of organisation	1 st Wickham Scout Group
Contact name	Jenny Bunce
Position in organisation	Group Lead Volunteer
Address for correspondence	[REDACTED]
Tel No.	[REDACTED]
Email address	[REDACTED]
2. Details of organisation	
Brief description of your organisations aims	<p>Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouting is guided by the following values – Integrity, Respect, Care, Belief and Cooperation.</p> <p>Young people, in partnership with adult volunteers, work together and: enjoy what they are doing whilst having fun; take part in activities indoors and outdoors; learn by doing; share in reflection; take responsibility and make choices; undertake new and challenging activities; and make and live by their Promise.</p>

How long has it been in existence?	Since 1909 in Wickham - 115 years!
Is it run by a committee?	Yes, we are a Registered Charity and have a Trustee Board, which plays a vital part in the day to day running of Wickham Scouts.
If yes, how many committee members?	Chair, Secretary, Treasurer, Group Lead Volunteer and nine members.
Can anyone join?	<p>We are an inclusive, uniformed movement. Everyone's welcome - all genders, races, backgrounds and physical abilities.</p> <p>We have five sections – Squirrels (four and five-year-olds), Beavers (six and seven-year-olds), Cubs (eight to ten-year-olds), Scouts (ten to fourteen-year-olds) and Explorers (fourteen to eighteen-year-olds).</p> <p>We operate a Waiting List when a section reaches capacity - currently Squirrels, Beavers, Cubs and Scouts. We then prioritise siblings and families with a Wickham Parish address.</p>
If not, what are the restrictions?	N/A
How often do you meet?	Each section meets once a week, during term time, approx. 40 evenings a year. Our young people also have the opportunity to attend weekend camps.
Where are meetings held?	Wickham Scout HQ, located between Wickham Community Centre and Wickham Primary School. We have permission from school to use their playing field and conservation area.
Are they public meetings?	<p>No. Young people attend a couple of sessions before deciding if they want to join scouts and make their Promise. All adult volunteers complete a DBS Check and basic training modules.</p> <p>Parents/carers/members of the public are invited to our Annual General Meeting (AGM), usually held in July.</p>

How many members do you have?	We have over one hundred young people involved in Wickham Scouting. They are supported by a team of eighteen adults.
What percentage of members live within Wickham Parish?	<p>The majority of our young people live within Wickham Parish, approximately 90%. Young people coming from out of area, normally attend Wickham Primary School or have family members living in the village.</p> <p>The Explorers come from across the Meon Valley – normally Wickham, Swanmore, Bishop's Waltham, Droxford etc – as it is the only group for their age range locally.</p>
3. Purpose of organisation	
Please give a summary of the activities your organisation has undertaken during the last year. If you are a new organisation, give an idea of the activities you wish to undertake.	<p>Each section runs their own programme – it is appropriate for their age range and helps the young people to achieve their Challenge Awards and Activity Badges. Peer leaders are chosen to take on extra responsibilities, such as helping new starters settle in, or helping run games.</p> <p>Activities from 2023/24 have included rafting; learning about other countries, space, science and different ways to communicate; cooking pancakes; carving pumpkins; visiting Meon Valley Alpacas; making rope; visiting St Nicholas Church; crafting; visiting Wickham Fire Station; camping; archery; baking and decorating Christmas Cakes; learning money skills; making a beautiful flower display for Mother's Day; kayaking; axe and saw work; attending the London Monopoly Run; hiking in the New Forest; DIY making a bird feeder and camp stool; visiting the Watercress Line; a talk by British Ice Swimmer Kate Steels; emergency aid; painting Warhammer models; sharing their hobbies; learning about team work; water games and much more!</p>
Describe how the local community will benefit from your organisation	As Scouts, it is important that we take an active role in our local community. We coordinate the Wickham Duck Race and Bonfire/Family Fireworks in the village each year.

	<p>We have developed a strong partnership with Wickham Primary School; and run a stall at their Christmas Fayre and Summer Fayre to support their fundraising.</p> <p>We have a good relationship with St Nicholas Church. We provide two marquees for their Church Fete, and run our Crazy Golf Course, donating around £90 for their funds.</p> <p>For the last three years, we have offered Toasted Marshmallows at the Christmas Lights Switch-On in Wickham Square. We are also present at Taste of Wickham – supporting their car parking and running a stall.</p> <p>Explorers have volunteered with Film on a Farm; Bishops Waltham Charity Garden Fair and Droxford Country Fair.</p> <p>Research shows that Scouting helps young people to develop a sense of community spirit and engagement; curiosity about the world and tolerance of others; as well as a host of practical skills for life. Compared to their non-Scouting counterparts, Scouts are more likely to demonstrate leadership skills, show emotional intelligence/resilience, able to work well in teams and be better problem solvers.</p> <p>But most importantly, it's super fun! And we are really proud of each young person involved with our group.</p>
4. About the project	
Please give details of your proposed project and what you wish to use any grant awarded for?	<p>Unfortunately, the double fire doors in our Scout HQ are disintegrating and urgently need replacing. They have a galvanised steel sheet on the outside, but the wood doors and frames are completely rotten.</p> <p>New steel doors will enable us to be compliant with Fire Regulations; evacuate the building safely (if required); prevent further water ingress; and improve overall security.</p>

	Our Scout HQ was opened in 2013, following an arson attack on the old building. A team of volunteers help to maintain the building.
What is the project cost? Provide as much detail as possible	Supplied and installed, £3,302.40
Have you received or applied for funding from any other source for this project?	No.
5. Financial details	
Do you receive funding from other sources and if so who?	The majority of our income comes from subscriptions and fundraising. In 2023/4, we received £500 from Scouts to set up our new Squirrels section, and £1,000 from Wates to purchase new equipment.
Please supply financial records, as per guidance notes	Audited accounts for 2022/23 and 2023/24 attached.
If you have previously received a grant from Wickham Parish Council, please give details.	No. As far as I understand we have never received a grant from Wickham Parish Council.

Please complete the following declaration

I declare that the information given is correct and agree to adhere to the conditions laid out in Wickham and Knowle Parish Council's Community Grants Policy.

On behalf of ____ 1st Wickham Scouts _____

I accept the conditions in Wickham and Knowle Parish Council's Community Grants Policy

Signed ____ J J Bunce _____ Date _6/9/24_____

Position in organisation _____ Group Lead Volunteer _____

If the person signing this form is under 18, an adult organisation member must countersign it

Signed _____ Date _____

Wickham and Knowle Parish Council Community Grant Application Form

Please fill in all sections.

Should you wish to expand on a question please enclose additional information separately.

Only one project per application. Declaration at end of form must be signed and dated.

When completed please return this application form to:

Wickham and Knowle Parish Council, Parish Office, Knowle Village Hall, Knowle Avenue, Fareham, PO17 5GR. Telephone: 01329 553254
email: clerk@wickhamparishcouncil.org

1. Your organisation	
Name of organisation	Meon Valley Food Bank
Contact name	Theresa Pratt
Position in organisation	Operations Manager
Address for correspondence	Wickham Community Centre, Mill Lane, Wickham, PO17 5AL
Tel No.	
Email address	
2. Details of organisation	
Brief description of your organisations aims	<p>The Meon Valley Food Bank is church led and community focused, offering help to families who are at crisis point and are in need of support.</p> <p>Based in Wickham, Hampshire, we serve the towns and villages of the Meon Valley which include Bishops Waltham, Swanmore, Waltham Chase, Droxford, West Meon, Wickham, Whiteley and Knowle together with other villages in the surrounding area.</p>
How long has it been in existence?	9 years
Is it run by a committee?	Yes, committee of Trustees
If yes, how many committee members?	6

Can anyone join?	No
If not what are the restrictions?	The Trustees have to be practising Christians. However anyone can apply to be a volunteer
How often do you meet?	4 times a year
Where are meetings held?	In a private house
Are they public meetings?	No
How many members do you have?	25 (volunteer helpers)
What percentage of members live within Wickham Parish?	5?
3. Purpose of organisation	
Please give a summary of the activities your organisation has undertaken during the last year. If you are a new organisation, give an idea of the activities you wish to undertake.	During 23/24 we gave out 1920 food parcels, to 505 households. We also provided lunches during the school holidays for children who are in receipt of free school meals. We helped a total of 231 children in the Christmas, Eastre and Summer holidays
Describe how the local community will benefit from your organisation	We help support those who are in crisis and need assistance with food, enabling them to stay healthy while they work through issues with other support agencies.
4. About the project	
Please give details of your proposed project and what you wish to use any grant awarded for?	We need to replace our 2 ageing laptops with newer models. This will enable us to use up to date software to manage the foodbank, keep track of clients' details and provide data to help us improve our offering to the local community. It will also reduce the amount of paper we use, thereby increasing our data protection and improving our environmental sustainability
What is the project cost? Provide as much detail as possible	The cost of the project is £1,400 (inc VAT) for 2 Dell Latitude 3440 laptops. This laptop will enable us to run the specialist software we

	wish to use to improve the management and efficiency of the foodbank. As we are a registered charity and will have less than 5 logins, the software we intend to use is free of charge
Have you received or applied for funding from any other source for this project?	No
5. Financial details	
Do you receive funding from other sources and if so who?	We have regular donations from individual donors as well as ad hoc donations from partner organisations such as Street Pastors, Meon Valley Rotary Club and Meon Valley Lions Club
Please supply financial records, as per guidance notes	See Attached
If you have previously received a grant from Wickham Parish Council, please give details.	no

Please complete the following declaration

I declare that the information given is correct and agree to adhere to the conditions laid out in Wickham and Knowle Parish Council's Community Grants Policy.

On behalf of _Meon Valley Food Bank

I accept the conditions in Wickham and Knowle Parish Council's Community Grants Policy

Signed Theresa Pratt

Date 7th September 2024

Position in organisation Operations Manager

If the person signing this form is under 18, an adult organisation member must countersign it

Signed _____ Date _____

Agenda Item 7 -

To receive an update on the total grant payable to Taste of Wickham for the 2024 event

At the 30th July Full Council meeting, it was resolved to award up to the maximum £2,300 needed of the ring-fenced amount for the event, with £1,500 previously resolved having already been paid.

The organisers have been very successful in their grant applications to both Winchester City Council and Hampshire County Council.

The total final budgets are on the following pages:

Income - £11,898.64 versus current funding £11,215. They are therefore requesting £683.64 of the £2,300.

As this Full Council resolution from 30th July already stands, this is for information only and this remaining grant is payable.

TASTE OF WICKHAM 2024 - BUDGET (as of 05.09.24)

EXPENDITURE		Draft total	Final total
Equipment	Gazebos, chairs, tables, radios	£225.00	£25.00
	Staging hire	£500.00	£700.00
Parking & bus hire	Car parking and minibus hire for park and ride	£650.00	£659.00
Entertainment	Children's zone entertainers, street theatre, storytelling	£1,000.00	£1,410.00
	Demo tent supplies & small PA system	£120.00	£260.00
Raffle	Ticket printing	£20.00	£59.00
Live music	Musicians, performers expenses	£600.00	£410.00
	PA hire & sound engineer - main stage	£500.00	£500.00
Logistics	Insurance	£575.00	£511.61
	Barriers	£90.00	£130.00
	First Aid	£362.00	£362.00
	Bins	£500.00	£0.00
	Radios	£50.00	£100.00
	Toilet hire	£500.00	£550.00
	Lottery License	£20.00	£0.00
	Event Management	£4,000.00	£4,000.00
Marketing	Advance warning signs (legal requirement)	£160.00	£23.02
	Road signs (legal requirement)	£300.00	£91.87
	Programme printing & delivery	£525.00	£704.99
	Roadside banners, advertising, signs, posters	£160.00	£683.95
	Signage on day	£65.00	£80.20
	Paid social media advertising	£100.00	£120.00
Misc	Volunteer food and refreshments x 50	-	£318.00
	Misc (Sum Up fees, decorations)	£550.00	£200.00
Total Cost		£11,572.00	£11,898.64

** WCC grant specifically for stage hire and PA hire only*

** HCC Cllr grant specifically for children's entertainment only*

** WCC grant specifically for stage hire and PA hire only*

** Quote not yet provided*

** Donated*

** no longer required (tombola this syear)*

INCOME			
Commercial	Stallholders	£5,060.00	£4,975.00
	Projected income from fair rides x 2	£200.00	£150.00
Tombola	Projected income from tombola	£600.00	£400.00
Grants, donations, sponsorship	Sponsorship	£250.00	£500.00
	Grant - WPC	-	£1,500.00
	Grant - HCC	-	£990.00
	Grant - WCC	-	£1,000.00
	Private donation	-	£1,700.00
	Total	£6,110.00	£11,215.00
	Difference - to raise / WPC ringfenced grant		-£683.64

** Projected income from rides, based on 10% of takings on day*

** Projected income from tombola on day (not guaranteed)*

Agenda Item 8 –**To discuss the overdue invoices relating to the Wickham Public Convenience for 2019-2022, and 2022-2026**

Earlier this year, WCC had approached the Council to consider taking over the running of the Wickham Public Convenience. The General Purposes Committee had already resolved to turn down this request and for WCC to continue to own and maintain the convenience.

During this process, it was discovered that invoices raised in prior years relating to the upkeep of the convenience had not been chased. As the Parish Council was not set up to receive electronic invoices from WCC until recently, there is no evidence of any email relating to these invoices or any attempts by WCC to chase payment.

The overdue invoice issue has now been escalated to the Strategic Director for resolution, which also highlighted 1 overdue invoice for dual use bin.

The Committee needs to consider how to handle this as the invoices were not budgeted for nor earmarked in prior years. District Councillor Neil Cutler is responsible for the toilet project and has been providing some assistance to Cllr Manuel.

There is only £2,000 budget available for contribution towards the public convenience this financial year. The total overdue outstanding is £7,881.66.

Invoice	Date	Value of Invoice	Description of Invoice
5100723837	17/03/2022	1,964.53	Contribution towards the running costs of Wickham Parish Council public conveniences 2019/20
5100723866	17/03/2022	1,964.53	Contribution towards the running costs of Wickham Parish Council public conveniences 2021/22
5100801898	30/06/2023	3,952.60	Contribution towards running costs of Wickham Public conveniences 2022/26
5200750732	06/09/2022	241.50	Installation of dual use bin in grass verge on RHS by roundabout tat Knowle Avenue/Road

Financial Budget Comparison

Comparison between 01/04/24 and 30/06/24 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/24

		Previous Year's Net	2024/25	Actual Net	Balance	2025/26
INCOME						
Finance & Administration						
100	Precept	£287,196.00	£323,208.00	£161,604.00	-£161,604.00	£0.00
110	Interest	£16,544.83	£0.00	£4,868.10	£4,868.10	£0.00
120	Other income	£1,408.50	£0.00	£0.00	£0.00	£0.00
Total Finance & Administration		£305,149.33	£323,208.00	£166,472.10	-£156,735.90	£0.00
Council						
200	Insurance claim	£698.00	£0.00	£0.00	£0.00	£0.00
Total Council		£698.00	£0.00	£0.00	£0.00	£0.00
Recreation						
300	Football pitch income	£1,145.00	£0.00	£0.00	£0.00	£0.00
310	Wickham Pavilion income	£0.00	£0.00	£0.00	£0.00	£0.00
320	Wickham car park hire income	£3,447.50	£0.00	£2,857.50	£2,857.50	£0.00
330	Tennis court income	£0.00	£0.00	£4,095.00	£4,095.00	£0.00
340	Wickham MUGA income	£3,889.50	£0.00	£630.00	£630.00	£0.00
Total Recreation		£8,482.00	£0.00	£7,582.50	£7,582.50	£0.00
Community						
500	Grants	£1,302.00	£0.00	£0.00	£0.00	£0.00
510	Christmas Lights donation	£1,700.00	£0.00	£0.00	£0.00	£0.00
Total Community		£3,002.00	£0.00	£0.00	£0.00	£0.00
Planning						
600	CIL	£22,334.68	£0.00	£0.00	£0.00	£0.00
610	Lengthsman	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00
Total Planning		£23,334.68	£0.00	£1,000.00	£1,000.00	£0.00
Knowle Village Hall						
800	Hiring Income	£26,836.23	£12,000.00	£4,018.75	-£7,981.25	£0.00
810	Café Income	£0.00	£0.00	£554.67	£554.67	£0.00

Financial Budget Comparison

Comparison between 01/04/24 and 30/06/24 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/24

		Previous Year's Net	2024/25	Actual Net	Balance	2025/26
820	Event Income	£0.00	£0.00	£54.03	£54.03	£0.00
830	Village green income	£340.75	£0.00	£0.00	£0.00	£0.00
840	Sports pitch income	£0.00	£0.00	£323.00	£323.00	£0.00
850	MUGA income	£0.00	£0.00	£0.00	£0.00	£0.00
Total Knowle Village Hall		£27,176.98	£12,000.00	£4,950.45	-£7,049.55	£0.00
Total Income		£367,842.99	£335,208.00	£180,005.05	-£155,202.95	£0.00

Financial Budget Comparison

Comparison between 01/04/24 and 30/06/24 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/24

		Previous Year's Net	2024/25	Actual Net	Balance	2025/26
EXPENDITURE						
Finance & Administration						
1001	Salaries	£24,506.70	£73,674.00	£11,144.65	£62,529.35	£0.00
1002	Employer's NIC	£4,820.51	£3,005.00	£1,352.15	£1,652.85	£0.00
1003	Employer's Pension	£4,251.00	£2,342.44	£1,063.63	£1,278.81	£0.00
1010	Staff mobiles	£338.62	£500.00	£116.06	£383.94	£0.00
1020	Staff expenses	£474.48	£765.00	£0.00	£765.00	£0.00
1030	Staff Training	£163.00	£710.00	£65.00	£645.00	£0.00
1100	Office phone & broadband	£1,127.42	£1,490.00	£214.30	£1,275.70	£0.00
1200	Office Supplies	£42.79	£500.00	£974.41	-£474.41	£0.00
1300	IT software	£2,396.33	£2,202.00	£853.01	£1,348.99	£0.00
1310	IT equipment purchase	£1,890.01	£0.00	£908.08	-£908.08	£0.00
1400	Bank charges	£98.45	£162.00	£22.70	£139.30	£0.00
1500	Other Administration services	£8,887.44	£0.00	£2,989.18	-£2,989.18	£0.00
1600	Misc Office costs	£13.20	£50.00	£83.62	-£33.62	£0.00
Total Finance & Administration		£49,009.95	£85,400.44	£19,786.79	£65,613.65	£0.00
Council						
2000	Audit Fees	£2,255.83	£2,400.00	£67.33	£2,332.67	£0.00
2010	Insurance	£2,944.13	£4,000.00	£0.00	£4,000.00	£0.00
2020	Professional Memberships	£925.60	£1,015.00	£1,033.00	-£18.00	£0.00
2030	Legal fees	£0.00	£0.00	£0.00	£0.00	£0.00
2100	Councillor training	£1,077.00	£500.00	£48.00	£452.00	£0.00
2110	Councillor expenses	£124.35	£400.00	£0.00	£400.00	£0.00
2120	Chair's allowance	£555.91	£500.00	£50.00	£450.00	£0.00
2200	Room hire	£599.87	£1,200.00	£27.50	£1,172.50	£0.00
2300	By-election	£478.07	£0.00	£0.00	£0.00	£0.00

Financial Budget Comparison

Comparison between 01/04/24 and 30/06/24 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/24

		Previous Year's Net	2024/25	Actual Net	Balance	2025/26
Total Council		£8,960.76	£10,015.00	£1,225.83	£8,789.17	£0.00
Recreation						
3000	Wickham Pavilion Utilities Gas	£182.41	£1,000.00	£45.55	£954.45	£0.00
3010	Wickham Pavilion Utilities Electricity	£79.98	£0.00	£84.79	-£84.79	£0.00
3020	Wickham Pavilion Utilities Water	£696.29	£0.00	£10.48	-£10.48	£0.00
3100	Wickham Pavilion maintenance	£726.00	£920.00	£0.00	£920.00	£0.00
3200	Wickham Pavilion rent	£0.00	£20.00	£0.00	£20.00	£0.00
3300	Tennis courts electricity	£686.71	£0.00	£168.62	-£168.62	£0.00
3400	Wickham MUGA utilities	£952.86	£1,000.00	£327.23	£672.77	£0.00
3410	Wickham MUGA maintenance	£4,052.50	£4,000.00	£338.37	£3,661.63	£0.00
Total Recreation		£7,376.75	£6,940.00	£975.04	£5,964.96	£0.00
Community						
5000	Grants	£13,697.00	£20,000.00	£0.00	£20,000.00	£0.00
5010	Annual Parish Assembly	£1,396.49	£1,550.00	£1,406.16	£143.84	£0.00
5100	Christmas event	£7,640.50	£5,500.00	£0.00	£5,500.00	£0.00
5200	Knowle Christmas Tree	£2,259.00	£3,000.00	£0.00	£3,000.00	£0.00
5210	Knowle Post	£2,817.00	£2,000.00	£0.00	£2,000.00	£0.00
5300	Bus Shelter Maintenance	£0.00	£240.00	£0.00	£240.00	£0.00
5400	Contribution towards public loos	£0.00	£2,000.00	£0.00	£2,000.00	£0.00
5500	Litter collection equipment	£190.71	£250.00	£0.00	£250.00	£0.00
5600	Flagpole, raising & lowering of flags	£1,118.38	£1,000.00	£0.00	£1,000.00	£0.00
5700	Wickham Events	£4,367.99	£5,000.00	£0.00	£5,000.00	£0.00
5710	Knowle Events	£1,290.00	£3,000.00	£0.00	£3,000.00	£0.00
5800	Parish plans	£125.00	£0.00	£0.00	£0.00	£0.00
Total Community		£34,902.07	£43,540.00	£1,406.16	£42,133.84	£0.00

Financial Budget Comparison

Comparison between 01/04/24 and 30/06/24 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/24

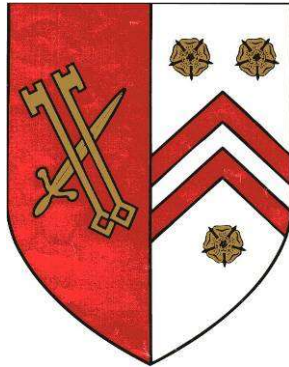
		Previous Year's Net	2024/25	Actual Net	Balance	2025/26
Planning						
6000	Street Lighting	£4,239.42	£5,600.00	£2,008.50	£3,591.50	£0.00
6100	Lengthsmen	£0.00	£0.00	£0.00	£0.00	£0.00
Total Planning		£4,239.42	£5,600.00	£2,008.50	£3,591.50	£0.00
Knowle Village Hall						
8000	Rates	£0.00	£0.00	£360.00	-£360.00	£0.00
8100	Gas	£1,111.85	£1,036.00	£0.00	£1,036.00	£0.00
8110	Electricity	£3,456.48	£0.00	£1,028.30	-£1,028.30	£0.00
8120	Water	£286.48	£2,684.00	£0.00	£2,684.00	£0.00
8200	Cleaning	£1,023.57	£1,638.00	£466.00	£1,172.00	£0.00
8210	Supplies	£0.00	£0.00	£91.34	-£91.34	£0.00
8300	Inspections	£1,182.83	£1,500.00	£349.67	£1,150.33	£0.00
8400	Bin collection	£1,122.64	£1,064.00	£294.31	£769.69	£0.00
8500	Licences	£0.00	£150.00	£203.00	-£53.00	£0.00
8600	Repairs and maintenance	£406.25	£5,000.00	£4,842.27	£157.73	£0.00
8700	Advertising	£40.00	£100.00	£0.00	£100.00	£0.00
8800	Furniture	£896.67	£0.00	£0.00	£0.00	£0.00
Total Knowle Village Hall		£9,526.77	£13,172.00	£7,634.89	£5,537.11	£0.00
Play Area & Open Space						
4000	Grounds Maintenance Contract	£91,344.82	£72,191.00	£15,851.49	£56,339.51	£0.00
4010	Additional Grounds Maintenance	£0.00	£30,000.00	£4,273.09	£25,726.91	£0.00
4020	Knowle Cemetery Maintenance	£0.00	£1,500.00	£0.00	£1,500.00	£0.00
4100	Tree Surveys	£0.00	£2,000.00	£0.00	£2,000.00	£0.00
4200	Tree Work	£7,225.00	£9,000.00	£0.00	£9,000.00	£0.00
4300	Play Equipment Purchase	£0.00	£22,000.00	£0.00	£22,000.00	£0.00
4310	Play Equipment Maintenance	£116.76	£0.00	£300.00	-£300.00	£0.00
4400	Street Furniture Purchase	£863.00	£0.00	£0.00	£0.00	£0.00

Financial Budget Comparison

Comparison between 01/04/24 and 30/06/24 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/24

		Previous Year's Net	2024/25	Actual Net	Balance	2025/26
4410	Street Furniture Maintenance	£0.00	£0.00	£0.00	£0.00	£0.00
4500	Open Space Maintenance	£0.00	£0.00	£995.80	-£995.80	£0.00
Total Play Area & Open Space		£99,549.58	£136,691.00	£21,420.38	£115,270.62	£0.00
Projects						
7000	Wickham	£0.00	£4,000.00	£200.00	£3,800.00	£0.00
7010	Knowle	£0.00	£4,000.00	£0.00	£4,000.00	£0.00
7020	Knowle Village Hall	£0.00	£8,800.00	£3,525.00	£5,275.00	£0.00
7030	Tennis Court Sinking Fund	£0.00	£17,050.00	£0.00	£17,050.00	£0.00
7100	Wickham Tennis Court Lights	£13,495.00	£0.00	£0.00	£0.00	£0.00
7110	CIL Project - Wickham Rec Path	£11,630.00	£0.00	£0.00	£0.00	£0.00
7120	Knowle Village Hall Guttering	£5,829.17	£0.00	£0.00	£0.00	£0.00
7130	Mill Lane	£3,625.00	£0.00	£0.00	£0.00	£0.00
7140	Warm Hub Grant	£4,335.00	£0.00	£0.00	£0.00	£0.00
7150	Knowle Village Hall Car Park Lighting	£13,457.04	£0.00	£0.00	£0.00	£0.00
7160	Wickham Rec Outdoor Gym	£10,829.68	£0.00	£0.00	£0.00	£0.00
Total Projects		£63,200.89	£33,850.00	£3,725.00	£30,125.00	£0.00
Total Expenditure		£276,766.19	£335,208.44	£58,182.59	£277,025.85	£0.00
Total Income		£367,842.99	£335,208.00	£180,005.05	-£155,202.95	£0.00
Total Expenditure		£276,766.19	£335,208.44	£58,182.59	£277,025.85	£0.00
Total Net Balance		£91,076.80	-£0.44	£121,822.46		£0.00



Wickham and Knowle Parish Council
Risk Assessment of Financial and
Non-Financial Internal Audit Controls
September 2024

Document Owner: Parish Clerk

Document Control

Document Approvers

Position	Name
Parish Council Chair	Craig Manuel

Notification List

People who must be informed of changes

Position/Function	Name
All Parish Councillors	

Document Review Plans

This document will be reviewed and updated, if necessary, as defined below:

- Following an annual review
- Following and legislative changes which impact these controls
- Following changes in guidance made by the National Association of Local Councils (NALC) or other relevant bodies

How to find this document

The latest version of this document is filed on the Parish Council website
www.wickhamparishcouncil.org

2022 updates for policy and procedure reviews and adoptions

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1. Governance
2. Financial controls
3. General Power of Competence
4. Communications

Document Overview

Purpose

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts.

How to use this document

This document should be used to understand

- the internal governance controls
- the various types of identified risks together with potential for improvements
- any actions identified to mitigate risks and/or improve internal controls

Background

Wickham Parish Council is committed to improving, wherever possible, its service to the Parish. As part of this commitment the Council has performed an assessment of its governance procedures identifying areas where it believes improvements can be made and risks mitigated or eliminated

Scope

This document covers the following:

- Governance
- Financial Controls
- External Audit Governance

Glossary

Abbreviation	Description
GP	General Purposes
IC	Information Commissioner
NALC	National Association of Local Councils
NIC	National Insurance Contributions
PAYE	Pay As You Earn – income tax
PC	Parish Council
RFO	Responsible Financial Officer
SLCC	Society of Local Council Clerks
VAT	Value Added Tax
WCC	Winchester City Council

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
1	Governance		
1.1	Standing Orders		
1.1.1	Standing Orders have been adopted setting out the Council's constitution and procedures. They are reviewed at least every four years. Revised Standing Orders adopted 27 th July 2023	Review annually prior to financial year end	Review before 31 st March 2025
1.2	Financial Regulations		
1.2.1	The Clerk is appointed Responsible Financial Officer, with the duties detailed in the Financial regulations.		None
1.2.2	Financial Regulations have been adopted which set out procedures. Revised regs adopted 7 th February 2022	Review annually prior to financial year end	New model regulations issued 2024; to be reviewed by Policy & Finance Committee in September 2024
1.3	Freedom of Information		
1.3.1	The Council adopted a Model Publication Scheme in November 08 latest update adopted 18 th May 2021, updated for name change June 2022		To be reviewed
1.3.2	GDPR and Data Protection Privacy Statement adopted 18 th May 2021, updated for name change June 2022		To be reviewed
1.4	Complaints Procedure		
1.4.1	The Council has a complaints procedure adopted in 2010, latest review and adoption 16 th March 2021, updated for name change June 2022		To be reviewed

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
1.5	Measures to prevent fraud and corruption		
1.5.1	The Council has reviewed and adopted a Code of Conduct 19th January 2021, updated for name change in June 2022	New Code of conduct being drawn up nationally. Review when required	To be reviewed
1.5.2	All Councillors sign a Declaration of Acceptance of Office on election or co-option all received post 2023 election, subsequent co-options in September 2023, July 2024		None
1.5.3	All Councillors complete a Register of Interests and provide updated information as appropriate. Copies are held with the Council and Winchester City Council Monitoring Officer. all received post 2023 election, subsequent co-options in September 2023, July 2024	Co-opted councillors required to complete RoI	Check compliance following co-options
1.5.4	There is an agenda item for Councillor Declaration of Interests on Committee and Full Council agendas		None
1.5.5	Bank balances are reported and recorded at every full council meeting		None
1.6	Insurable risks		
1.6.1	Fidelity Guarantee insurance cover is held in the sum of £500,000 to cover employee fraud and dishonesty Zurich YLL-2720439393		Review insurance annually

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
1.6.2	Public Liability insurance is held in the sum of £12 million to protect the Council from claims by third parties due to accident of damage resulting from the negligence of the Council Zurich YLL-2720439393	This exceeds the £5 million recommended cover for local authorities	Review insurance annually including agreement not to insure play areas for all risks
1.7	Employment controls		
1.7.2	Standing Orders and job description outline Clerk's role Which includes that of Responsible Financial Officer		
1.7.2	Knowle Village Hall Business Manager job description forms part of the contract of employment		Review annually when budget agreed
1.8	Insurable risks		
1.8.1	Employers Liability insurance held in the sum of £10 million Zurich YLL-2720439393		Review insurance annually
1.9	External Audit annual governance statement requirements		
1.9.1	Statement of accounts formally approved by Council following recommendation by Finance Committee		None
1.9.2	System of internal controls maintained and its effectiveness reviewed using this document		None
1.9.3	Council only does things it has legal power to do and works within appropriate standards and codes of practise which could have a significant effect on the ability of the Council to conduct its business or on its finances		None

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
1.9.4	Notice of audit displayed on Parish notice board and website to allow electors to inspect accounts as required by Accounts and Audit Regulations		None
1.9.5	<p>Financial and other risks are considered and dealt with Using this document as a basis for action, new issues are dealt with during the year as necessary. Risk assessment documents comprise:</p> <ul style="list-style-type: none"> • This document • Annual asset risk assessments carried out for the recreation ground, pavilion, clubhouse, football pitches and tennis courts, play areas and skatepark; Lysander Meadow, Dean Copse and Knowle Village Hall and Knowle Cemetery • Fortnightly play area safety checks • Daily checks of all weather pitch during term time, three times a week at other times • List of assets <p>Risk assessments carried out for Council events</p>		Ongoing updates
1.9.6	Appropriate steps are taken to deal with matters raised in reports from the internal and external auditor through agenda items on the Finance Committee		None
1.9.7	Litigation, liabilities, commitments, events or transactions occurring after the year end which could have an impact on the Council are disclosed. This has not been necessary for 2021/22		None

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
1.10	Other guidance/controls		
1.10.2	The Council has an Equalities and Diversity Policy adopted 25 th June 2012, reviewed and readopted 18 th May 2021, updated for June 2022 name change		To be reviewed
1.10.3	Transparency Regulations	Requirement to meet Local Government Transparency Code 2015 when income / expenditure exceeds £200k	Report to be produced for 2024/25 Review website transparency
2	Financial controls		
2.1	Proper Bookkeeping		
2.1.1	Cashbook is maintained using Edge It Systems Finance Module software and is updated regularly. Cloud-based software with backups held by Edge servers		None
2.2	Payment Controls		
2.2.1	A list of cheque/BACS payments is prepared for the bi-monthly Full Council meeting with the invoices also available for inspection. The Councillors discuss & approve these payments, BACS payments are signed on the payments schedule by two of four appointed councillors. Approval of accounts for payment is recorded in minutes.		Spot checks of invoices against cheques made regularly. Cllr emails clerk to confirm. Multiple Cllrs have access to the bank accounts to review online activity Quarterly bank reconciliations checked and signed by a Cllr

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
2.2.3	S.137 payments are shown in a separate column in the cashbook. The calculation of the formula level is noted in the Statement of accounts.		None. Council has GPC
2.3	Budgetary Controls		
2.3.1	The Council sets a budget on advice from the Finance committee in December/ January this is then approved by Full Council		None
2.3.2	Clerk/ RFO presents a quarterly income and expenditure update to the Finance Committee or Full Council		None
2.3.3	Any virements/amendments to the budget are discussed by the Finance Committee, and approved by Full Council		
2.4	Income Controls		
2.4.1	Knowle Hall and football pitch hirings & any other hiring income are controlled via bookings on Edge IT Systems Facilities module. Income is transferred through the software to Finance module where cashbook is maintained. BACS payments are encouraged wherever possible and any cheques are banked promptly. Hire fees are reviewed annually by the Recreation Committee		Regular review of debtors by RFO and reports of bad debt made regularly to Finance Committee

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
2.5	Petty Cash Procedures	No petty cash held	
2.6	Payroll Controls		
2.6.1	The Clerk is paid on the Local Council scales, approved by Council annually and minuted. Payscales were reviewed at the Full Council meeting		Annual review of clerk's salary to be minuted as recommended by internal auditor
2.6.2	New employee, Knowle Village Hall Business Manager began work on 19 th February 2024. Rates to be reviewed annually		Review when budget agreed. To apply to any other new members of staff employed each year
2.6.3	Basic HMRC Tools used to prepare and submit online HMRC returns monthly PAYE/NIC is paid monthly to the HMRC		None
2.6.4	Superannuation payments are made monthly to Hampshire LGPS / NEST.		None
2.7	Councillor / Chairman's expenses		
2.7.1	A sum is included in the precept for Chairman's expenses		None
2.7.2	Paid according to Parish Remuneration Panel September 2017: Review of Allowances for Parish Councils within the Winchester District including Travelling and Subsistence Allowances.		None

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
2.8	Asset Controls		
2.8.1	An asset register is held, with insurance valuation updates annually. Asset information is recorded in the supporting papers to the Final Accounts		To be reviewed annually before the year end
2.9	Asset controls - Insurable risks		
2.9.1	Financial Regulations provide for the RFO to effect all insurance following an annual risk assessment. This is reviewed by the Finance Committee in December		None
2.9.2	Annual risk assessment reviewed and updated in April in respect of major assets: skatepark, play areas, recreation ground, tennis court, football pitches, clubhouse and pavilion including maintenance requirements		None
2.9.4	List of assets maintained and updated during the year, insurance cover extended for new acquisitions when appropriate. Copy presented to Councillors with annual statement of accounts		None
2.9.5	Key assets are covered by Material damage and All risks Zurich YLL-2720439393		Review insurance annually
2.9.6	Insurance provider reviewed from time to time for competitive pricing.	Review in early 2025 for addition of Key Person cover	

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
2.9.10	Investment strategy guides long term investment decision making. Adopted 16th March 2021, updated for name change June 2022	Review annual prior to year end	To be reviewed
2.9.11	Reserves policy – guidance on accounting for general/ earmarked and ringfenced reserves. Adopted 16th March 2021, updated for name change June 2022	Review annual prior to year end	To be reviewed
2.10	Bank Reconciliation		
2.10.1	The two bank accounts are reconciled by the RFO. (Current ac no.1999789 and a interest deposit ac no. 7679042, held with Lloyds at Wickham)		Regular review and signing off of bank reconciliations by a Councillor
2.10.2	Monthly bank reconciliations are undertaken by the RFO & signed off on the bank statements.		Regular review and signing off of bank reconciliations by a Councillor
2.11	Year end procedures		
2.11.1	Accounts have been prepared on a receipts and payments basis since 2002/03.	2017/18 onwards accounts prepared on accruals accounting basis	
2.11.2	Full cross casting of the cashbook is agreed to the final accounts		None
2.11.3	An audit trail is provided by numbering invoices, cost coding in the budget/precept, cashbook, and final accounts		None

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
3	General Power of Competence		
3.1	Electoral mandate for General Power of Competence		
3.1.1	Majority of Council elected at last election held May 2023		Next election 2027 active promotion and marketing required ahead of elections
3.2	Qualifications of Clerk		
3.2.1	Clerk holds CILCA (Certificate in Local Council Administration) including qualification for General Power of Competence, re-adoption confirmed in May 2024 following hire of new Clerk		None
4	Communications		
4.1	The PC has a website that is regularly updated www.wickhamparishcouncil.org		None
4.2	The PC has an email address that is widely published notice boards, Parish Magazine, website		None
4.3	A newsletter is included in the Parish Magazine 10 times a year with two editions delivered by hand to every household in July each year, Councillor contacts are part of the document		None

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
4.4	Parish Council information is placed on the four notice boards and a website and all are updated regularly. The Council also communicates via Facebook.	Look at whether communication procedures could be improved	GP Committee ongoing review
4.5	Annual report is delivered to every household in Wickham with the July Parish Magazine. A summary is included in the Knowle Post which is delivered to every household.	Continue to develop annual report	None
4.6	Annual report includes a summary of report of Council activities throughout the year	As above	None
4.7	Wickham has a Parish Plan prepared by an outside steering group 2019/20. Planning Committee working on a Neighbourhood Plan		Parish Council has appointed a working group to review proposed actions and take forward where appropriate. Ongoing
4.8	Wickham and Knowle PC has links with other community organisations: Wickham Community Association, Wickham Society, Wickham CE Primary School, Knowle Resident's Association, Wickham Resident's Association	Continue to develop links	None
4.9	Residents are consulted on planning matters, WCC notifies neighbours and advises contact with the PC, Planning Committee agendas are published on notice boards and website		None
4.10	Parish Activities are published on notice boards, website, social media and Parish Magazine		None

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
4.11	Press releases are made from time to time		Communication improvements is an agenda item for every committee
4.12	Consultations are undertaken when appropriate	VDS, Parish Plan, Local Plan Part 2 consultations carried out in 2009 / 2010 2011/2012/2013/2020	Ongoing
4.13	Information leaflets may be published from time to time eg Parish Plan publicity in 2019/20 and Mill Lane proposals 2021/22		None
4.14	Community engagement strategy adopted 16 th March 2021		To be reviewed
4.15	Annual Report		
4.15.1	Annual report is completed and published by 30 th June of the following year, is available to any elector, placed on notice boards and website and delivered to every household in Wickham with Parish Magazine and included as a summary in the Knowle Post, Councillor contacts are included, a summary of accounts and a Chairman's overview.		None
4.16	Accounts		
4.16.1	Accounts are prepared in accordance with statutory requirements, approved within three months of the accounting date and published within six months		None

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
4.17	Code of Conduct		
4.17.1	See item 1.51 above		
4.18	Promoting Local Democracy and Citizenship		
4.18.1	The PC actively supports local democracy and citizenship through its public session at meetings, making information widely available through use of notice boards, website and Parish Magazine. The PC also supports Citizen of the Year Awards, Adopt a Pavement, garden competition, Stan Woodford Photographic Competition	Identify ways to improve this further	Agenda item for each committee
4.19	Clerk's Contract Terms and Conditions		
4.19.1	PC has adopted NALC/SLCC Terms and Conditions for Clerk and contract of employment signed		None
4.20	Training		
4.20.1	Council has evaluated and identified training needs for staff and members	Training Strategy adopted 16 th March 2021 All councillors to attend Core Skills Training on election or re-election	All councillors required to attend Core Skills Training on election / re-election, at least every four years. Planning Committee members required to attend training on

No.	Internal Controls	Risks identified / potential for improvements and review of effectiveness	Action required
			appointment and at least every four years.

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCIL 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 committees}, 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 council or 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 ~~clerkClerk~~ is a signatory. These are intended to allow a ~~councilCouncil~~'s financial regulations to fit what they actually do, not to force any ~~councilCouncil~~ 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 ~~councilCouncil~~s – only use one.
- m) 13.7 and 13.8 are removable if they don't apply to the ~~councilCouncil~~.
- n) Much of Section 16 can be deleted if not applicable.
- o) 17.3, is the ~~ClerkClerk~~ the RFO or will the RFO consult the ~~ClerkClerk~~?
- 6) Square brackets indicate where the ~~councilCouncil~~ 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 ~~councilCouncil~~] might need to say the Policy and Resources ~~CommitteeCommittee~~.
- a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
- b) In Section 4, the ~~councilCouncil~~ needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A ~~councilCouncil~~ 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 ~~councilCouncil~~ 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 ~~councilCouncil~~ 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 ~~councilCouncil~~s might only use formal tenders once every few years.
 - b) In 5.8, at what limit will the ~~councilCouncil~~ 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 ~~clerkClerk~~ 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 ~~councilCouncil~~ 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~~Council's needs, the resulting Financial Regulations (with the insertion of the ~~council~~Council's name at the top) should be adopted at a meeting of the ~~full~~Full ~~council~~Council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the ~~full~~Full ~~council~~Council.
- 11) The ~~council~~Council should keep abreast of developments in legislation that affect the local ~~council~~Council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the ~~council~~Council's website.

WICKHAM AND KNOWLE PARISH COUNCIL[ENTER COUNCIL COUNCIL-NAME]
FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the Council at its meeting held on 26th September 2024[enter-date].

Formatted: Superscript

1. General

- 1.1. These Financial Regulations govern the financial management of the ~~council~~Council and may only be amended or varied by resolution of the ~~council~~Council. They are one of the ~~council~~Council's governing documents and shall be observed in conjunction with the ~~council~~Council's Standing Orders.
- 1.2. ~~Council~~Councilors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of ~~council~~Councilor 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~~Council, or a ~~committee~~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 ~~Council~~Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local ~~Council~~Council ~~Clerk~~Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the ~~council~~Council cannot change.
 - 'Shall' refers to a non-statutory instruction by the ~~council~~Council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the ~~council~~Council. [The ~~Clerk~~Clerk has been appointed as RFO and these regulations apply accordingly.] The RFO;
 - acts under the policy direction of the ~~council~~Council;
 - administers the ~~council~~Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the ~~council~~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~~Council resources; and
 - produces financial management information as required by the ~~council~~Council.

- 1.6. The ~~council~~Council must not delegate any decision regarding:
- setting the final budget or the precept (~~council~~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~~Council shall:
- determine and regularly review the bank mandate for all ~~council~~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~~Council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.
- 2.2. The ~~Clerk~~Clerk [with the RFO] shall prepare, for approval by ~~Finance Committee~~[the ~~council~~Council], a risk management policy covering all activities of the ~~council~~Council. This policy and consequential risk management arrangements shall be reviewed by the ~~Committee-council~~Council at least annually.
- 2.3. When considering any new activity, the ~~Clerk~~Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration by the ~~council~~Council.
- 2.4. At least once a year, the ~~council~~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~~Council ~~{Finance Committee}~~Committee.

- 2.7. Regular back-up copies shall be made of the records on any ~~council~~Council computer and stored either online or in a separate location from the computer. The ~~council~~Council shall put measures in place to ensure that the ability to access any ~~council~~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~~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~~Council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the ~~council~~Council and the matters to which they relate;**
 - **a record of the assets and liabilities of the ~~council~~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~~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~~Council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The ~~council~~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~~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~~Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the ~~council~~Council considers necessary.
- 3.7. The internal auditor shall be appointed by ~~the Finance Committee~~~~the~~ ~~council~~Council and shall carry out their work to evaluate the effectiveness of the ~~council~~Council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The ~~council~~Council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the ~~council~~Council;

- reports to ~~council~~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~~Council

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

- perform any operational duties for the ~~council~~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~~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 ~~council~~Councillors any correspondence or report from internal or external auditors.

4. Budget and precept

- 4.1. **Before setting a precept, the ~~council~~Council must calculate its ~~[council~~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 HR Committee~~~~the council~~Council at least annually in ~~[October]~~ for the following financial year and the final version shall be ~~approved by Full Council evidenced by a hard copy schedule signed by the Clerk~~Clerk and the ~~[Chair of the Council~~Council or relevant committeeCommittee]. ~~(The RFO will inform committeeCommittees of any salary implications before they consider their draft their budgets.)~~
- 4.3. No later than ~~December~~~~[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 fullFull councilCouncil.}~~
- 4.5. Each ~~committeeCommittee~~ (if any) shall review its draft budget and submit any proposed amendments to the ~~councilCouncil~~ ~~{finance-committeeCommittee}~~ not later than the end of ~~{November}~~ each year.
- 4.6. The draft budget ~~{with any committeeCommittee proposals and {three-year}}~~ forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the ~~{finance committeeCommittee}~~ and a recommendation made to the ~~councilCouncil~~.
- 4.7. Having considered the proposed budget and ~~{three-year}~~ forecast, the ~~councilCouncil~~ shall determine its ~~{councilCouncil tax (England)/budget (Wales)}~~ requirement by setting a budget. The ~~councilCouncil~~ shall set a precept for this amount no later than ~~{the end of January}~~ for the ensuing financial year.
- 4.8. **Any member with ~~councilCouncil~~ 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 ~~councilCouncil~~ ~~{or-relevant-committeeCommittee}~~.

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.~~
- ~~5.3-5.2.~~ Every contract shall comply with these the ~~councilCouncil~~'s Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- ~~5.4-5.3.~~ **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the fullFull 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.

5-5-5.4. Where the estimated value is below the Government threshold, the ~~council~~Council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:

5-6-5.5. For contracts estimated to exceed [£960,000] including VAT, the ~~Clerk~~Clerk shall ~~{seek formal tenders from at least {three} suppliers agreed by {the council/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.

5-7-5.6. For contracts estimated to be over £30,000 including VAT, the ~~council~~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.

5-8-5.7. For contracts greater than [£35,000] excluding VAT the ~~Clerk~~Clerk [or RFO] shall seek at least [3] fixed-price quotes;

5-9-5.8. where the value is between [£500] and [£3,000] excluding VAT, the ~~Clerk~~Clerk [or RFO] shall try to obtain 3 estimates ~~{which might include evidence of online prices, or recent prices from regular suppliers.}~~

5-10-5.9. For smaller purchases, ~~{the clerk/Clerk}~~ shall seek to achieve value for money.

5-11-5.10. Contracts must not be split into smaller lots to avoid compliance with these rules.

5-12-5.11. 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.

5-13-5.12. 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~~Council ~~{or relevant committee/Committee}~~. Avoidance of competition is not a valid reason.

5-14-5.13. The ~~council~~Council shall not be obliged to accept the lowest or any tender, quote or estimate.

5-15-5.14. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

¹ The Regulations require ~~council~~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.

- ~~{the ClerkClerk}~~, under delegated authority, for any items below ~~[£500]~~ excluding VAT.
- ~~the ClerkClerk~~, in consultation with the Chair of the Council~~Council~~ ~~{or Chair of the appropriate committeeCommittee}~~, for any items below ~~[£2,000]~~ excluding VAT.
- {a duly delegated ~~committeeCommittee~~ of the ~~councilCouncil~~ for all items of expenditure within their delegated budgets for items under ~~[£5,000]~~ excluding VAT}
- ~~{in respect of grants, a duly authorised committeeCommittee within any limits set by councilCouncil and in accordance with any policy statement agreed by the councilCouncil.}~~
- ~~the councilCouncil~~ for all items over ~~[£5,000]~~;

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

~~5.16.5.15.~~ 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 councilCouncil}~~ or make any contract on behalf of the ~~councilCouncil~~.

~~5.17.5.16.~~ No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the ~~councilCouncil~~ ~~{or a duly delegated committeeCommittee acting within its Terms of Reference}~~ except in an emergency.

~~5.18.5.17.~~ In cases of serious risk to the delivery of ~~councilCouncil~~ services or to public safety on ~~councilCouncil~~ premises, the ~~clerkClerk~~ may authorise expenditure of up to ~~[£52,000]~~ 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 ~~ClerkClerk~~ shall report such action to the Chair as soon as possible and to ~~{the councilCouncil}~~ as soon as practicable thereafter.

~~5.19.5.18.~~ No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless ~~{the councilCouncil}~~ is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

~~5.20.5.19.~~ An official order or letter shall be issued for all work, goods and services ~~{above [£1,0250] 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.

~~5.21.5.20.~~ Any ordering system can be misused and access to them shall be controlled by ~~{the RFO}~~.

6. Banking and payments

- 6.1. The ~~councilCouncil~~'s banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the ~~councilCouncil~~; banking arrangements shall not be delegated to a ~~committeeCommittee~~. The ~~councilCouncil~~ has resolved

- to bank with Lloyds~~[name]~~ bank]. The arrangements shall be reviewed ~~[annually]~~ for security and efficiency.
- 6.2. The ~~council~~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~~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~~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. ~~Where possible~~All payments shall be made by ~~[online banking/cheque], in accordance with a resolution of the council~~Council ~~{or duly delegated committee~~Committee~~}{or a delegated decision by an officer}, unless [the council~~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~~Council ~~{or a duly delegated committee~~Committee~~} may authorise in advance for the year}.~~
- 6.7. ~~{A copy of this schedule of Rregular payments will be shown on the payments approvals listshall 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~~Council ~~or Finance Committee~~Committee~~} for information only.~~
- 6.9. The ~~Clerk~~Clerk and RFO shall have delegated authority to authorise payments ~~{only}~~ in the following circumstances:
- ~~{any payments of up to [£500] excluding VAT, within an agreed budget}.~~
 - payments of up to ~~[£2,000]~~ excluding VAT in cases of serious risk to the delivery of ~~council~~Council services or to public safety on ~~council~~Council premises.
 - 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~~Council~~]~~, where the ~~[Clerk~~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~~Council ~~{or finance committee}~~Committee).

- iv. Fund transfers within the ~~council~~Council's banking arrangements up to the sum of [£240,000], provided that a list of such payments shall be submitted to the next appropriate meeting of ~~council~~Council ~~{or finance committee}~~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~~Council ~~{or finance committee}~~Committee). The ~~council~~Council ~~{or committee}~~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~~Council shall identify ~~{a number of}~~ ~~council~~Councilors 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}~~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~~Council's bank accounts online.
- 7.3. No employee or ~~council~~Councilor shall disclose any PIN or password, relevant to the ~~council~~Council or its banking, to anyone not authorised in writing by the ~~council~~Council or a duly delegated ~~committee~~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 ~~one~~~~{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. ~~At two~~ ~~{council~~Councilors who ~~is an~~are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system. This may be retrospective and should change on a regular basis.
- 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~~Full list of all payments made in a month shall be provided to the next ~~{council~~Council meeting ~~{and appended to the minutes}~~.

- 7.9. With the approval of ~~[the council]~~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]~~Council at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of ~~[the council]~~Council provided that each payment is approved online by ~~[two authorised bank signatories]~~, evidence is retained and any payments are reported to ~~[the council]~~Council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the ~~council~~Council at least every two years.
- 7.11. If thought appropriate by the ~~council~~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~~Council when made. The approval of the use of a banker's standing order shall be reviewed by ~~[the council]~~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~~Clerk and ~~RFO~~~~[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~~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~~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}~~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~~Council meetings shall be reported to the ~~council~~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 ClerkClerk and RFOthe RFO]~~ and will also be restricted to a single transaction maximum value of ~~[£2,500]~~ unless authorised by ~~councilCouncil~~ or finance ~~committeeCommittee~~ 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 councilCouncil]~~. Transactions and purchases made will be reported to ~~[the councilCouncil]~~ and authority for topping-up shall be at the discretion of ~~[the councilCouncil]~~.
- 9.3. Any corporate credit card or trade card account opened by the ~~councilCouncil~~ will be specifically restricted to use by the ~~ClerkClerk {and RFO} {specify other officers}~~ and any balance shall be paid in ~~fullFull~~ 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 councilCouncil policy.}~~

10. Petty Cash

- ~~10.1. {The councilCouncil will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the ClerkClerk [for 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) 10.1. Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.~~

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11. Payment of salaries and allowances

- 11.1. As an employer, the ~~councilCouncil~~ must make arrangements to comply with the statutory requirements of PAYE legislation.
- 11.2. ~~CouncilCouncil~~lors 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 ~~councilCouncil~~, or a duly delegated ~~committeeCommittee~~. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the ~~councilCouncil {or relevant committeeCommittee}~~.
- 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 as part of the monthly payment checks by a member of 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 be written 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 Recreation Committee 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~~Council by ~~the RFO~~ and shall be written off in the year. The ~~council~~Council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the ~~council~~Council shall be deposited intact with the ~~council~~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~~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.~~13.7. ~~{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~~Clerk to the contractor in writing, with the ~~council~~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~~Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the ~~council~~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~~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~~Council, together with any other consents required by law. In each case a written report shall be provided to ~~council~~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~~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~~Council with a ~~full~~Full business case.

17. Insurance

17.1. The RFO shall keep a record of all insurances effected by the ~~council~~Council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the ~~council~~Council's review of risk management.

17.2. The ~~Clerk~~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}~~the Council at the next available meeting. The RFO shall negotiate all claims on the ~~council~~Council's insurers ~~{in consultation with the Clerk}~~.

17.4. All appropriate members and employees of the ~~council~~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~~Council, or duly delegated ~~committee~~Committee.

18. ~~{Charities}~~

18.1. Where the ~~council~~Council is sole managing trustee of a charitable body the ~~Clerk~~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~~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~~Council shall review these Financial Regulations [~~annually~~] and following any change of ~~clerk~~Clerk or RFO. The ~~Clerk~~Clerk shall monitor changes in legislation or proper practices and advise the ~~council~~Council of any need to amend these Financial Regulations.

19.2. The ~~council~~Council may, by resolution duly notified prior to the relevant meeting of ~~council~~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~~Council to act unlaw~~full~~Fully.

19.3. The ~~council~~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~~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~~Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the ~~council~~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~~Clerk in the presence of at least one member of ~~council~~Council.
- 4) Where an electronic tendering process is used, the ~~council~~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 ~~18d[insert reference of the council's relevant standing order]~~ and shall refer to the terms of the Bribery Act 2010.
- 6) Where the ~~council~~Council, or duly delegated ~~committee~~Committee, does not accept any tender, quote or estimate, the work is not allocated and the ~~council~~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.