

## ACTION AND PROJECT PROGRESS LIST

Full - Item 7

Blue - completed or moved on and will be deleted after next meeting of relevant committee. Green = update. Grey background = confidential items. Violet = long term action. Red - priority

COUNCIL / COMMITTEE	MINUTE REF	MEETING DATE	SUBJECT	ACTION AGREED	WHO	DATE DONE	NOTES
Full	154	18-Jul-24	Lindfield Pond Post & Railings	It was proposed, seconded and agreed that Lindfield Parish Council disagreed with the response received from West Sussex County Council. The Parish Council believes the posts and rails are a safety feature and not just a decorative feature. It was agreed that the Council would write to senior Highways officers, our Ward Members (Cllr Garry Wall) and the WSCC member for Highways (Cllr Joy Denis) asking that their position be reconsidered.	Clerk	01-Aug-24	Correspondence has been sent.
Full	155	18-Jul-24	Tree Wardens	It was agreed that Cllr Grace would provide further information after attending a meeting of the local parish and town councils later in the year. The meeting, it was hoped, would be attended by an MSDC Tree Officer.	Cllr Grace		

**RFO Summary**

**Income that was received in July 2024.**

1) Barclays Business Current Account:

£808.00 CTH Rent for July 2024.

£72.00 Allotment Rent, of which £13.75 is related to 2023/24.

Plus, regular automatic transfer facility transactions with Barclay's Business Premium account.

2) Nationwide Building Society:

£158.83 Interest for July 2024.

3) Barclays Business Premium Account:

Regular automatic transfer facility transactions with Barclay's Current account.

**Non-Budgeted Expenditure July 2024 (Net of VAT)**

See the overspent budget heading below.

**Earmarked Reserves Expenditure July 2024 (Net of VAT)**

£500.00 Toilets on Common Construction – Drainage Investigation (Cadmap Ltd).

£79.17 Toilets on Common Construction – Application for Water Supply (South East Water Ltd).

**Overspent Budget Heading (15% or more of Agreed Budget)**

4160 F&GP Insurance 120.1% - An additional insurance policy was agreed to with Legal & General for Ill Health Liability Insurance. At the time of setting the annual budget, this item of expenditure was not known.

**Online Overpayment of Invoice – Breakthrough Communications & Strategies Limited**

Invoice number INV-20211025 dated 2 July 2024 for £212.40. Unfortunately, a payment of £214.40 was inadvertently set up with Barclays Bank, resulting in a small overpayment of £2.00. This has been refunded in August 2024.

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Finance &amp; General Purposes</b>							
1076 Precept	128,500	257,000	128,500			50.0%	
1090 Interest Received	1,207	1,500	293			80.5%	
1120 Clock Tower House Rental	3,232	9,696	6,464			33.3%	
1125 CTH Service Charge	(60)	1,400	1,460			(4.3%)	
1150 Telephone Refund	(360)	0	360			0.0%	
1210 Licence Fee	0	143	143			0.0%	
1230 Christmas Festival Night	0	800	800			0.0%	
<b>Finance &amp; General Purposes :- Income</b>	<b>132,519</b>	<b>270,539</b>	<b>138,020</b>			<b>49.0%</b>	<b>0</b>
4000 Salary	21,248	90,000	68,752		68,752	23.6%	
4010 Tax & NI	1,677	6,800	5,123		5,123	24.7%	
4020 Pension	2,952	13,200	10,248		10,248	22.4%	
4110 Staff Expenses	0	200	200		200	0.0%	
4111 Payroll Administration	0	500	500		500	0.0%	
4120 Training	469	2,000	1,531		1,531	23.4%	
4130 Bank Charges	18	75	57		57	24.0%	
4140 Audit Fees	(759)	3,000	3,759		3,759	(25.3%)	
4160 Insurance	4,202	3,500	(702)		(702)	120.1%	
4170 Postage & Stationery	50	400	350		350	12.5%	
4175 Annual Memberships/Subscriptio	2,043	3,000	957		957	68.1%	
4180 Photocopying	526	2,300	1,774		1,774	22.9%	
4190 Telephone & Broadband	743	2,500	1,757		1,757	29.7%	
4200 IT & Website	3,840	5,000	1,160		1,160	76.8%	
4210 Office Equipment	136	1,000	864		864	13.6%	
4221 Lindfield Enterprise Park	657	700	44		44	93.8%	
4230 Grants Paid	500	2,500	2,000		2,000	20.0%	
4240 Room Hire	260	1,000	740		740	26.0%	
4250 Cleaning/Catering	818	3,000	2,182		2,182	27.3%	
4260 Newsletter & Annual Report	435	2,500	2,065		2,065	17.4%	
4265 F&GP Professional Fees	(900)	5,000	5,900		5,900	(18.0%)	
4270 Chairs Allowance	0	250	250		250	0.0%	
4271 Members Allowances	0	6,450	6,450		6,450	0.0%	
4280 Councillor Expenses	0	200	200		200	0.0%	
4285 Toilets on Common Construction	929	0	(929)		(929)	0.0%	929
4292 Community Engagement	379	1,500	1,121		1,121	25.3%	
4295 Waste Collection	267	1,500	1,233		1,233	17.8%	
4310 PWLB Repayment	10,968	21,815	10,847		10,847	50.3%	
4320 Electricity Supply	703	4,000	3,297		3,297	17.6%	
4330 Water Supply	61	200	139		139	30.6%	
4340 Security Alarm System	0	500	500		500	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4350 Fire Safety System	10	500	490		490	2.0%	
4360 Health & Safety	0	200	200		200	0.0%	
4370 Publications	0	200	200		200	0.0%	
4380 Data Protection	0	400	400		400	0.0%	
4385 Vehicle	896	4,000	3,104		3,104	22.4%	
4393 Maintenance/Improvements CTH	395	2,500	2,105		2,105	15.8%	
Finance & General Purposes :- Indirect Expenditure	<b>53,525</b>	<b>192,390</b>	<b>138,865</b>	<b>0</b>	<b>138,865</b>	<b>27.8%</b>	<b>929</b>
<b>Net Income over Expenditure</b>	<b>78,993</b>	<b>78,149</b>	<b>(844)</b>				
6000 plus Transfer from EMR	929						
<b>Movement to/(from) Gen Reserve</b>	<b>79,923</b>						
<u>110 Environment &amp; Amenities</u>							
4450 Street Lighting Energy/Mainten	2,493	4,900	2,407		2,407	50.9%	
4460 Street Lighting Purchase	0	3,000	3,000		3,000	0.0%	
4465 Christmas Lights	4,710	18,000	13,290		13,290	26.2%	
4471 Maintenance/Gardening	305	2,000	1,695		1,695	15.2%	
4480 Christmas Festival Night & Com	50	1,500	1,450		1,450	3.3%	
4500 Digital Mapping	390	525	135		135	74.3%	
4510 Grass Cutting	0	2,200	2,200		2,200	0.0%	
4521 Wilderness Field S106	1,380	0	(1,380)		(1,380)	0.0%	1,380
4530 Village Orderly Equip/Expenses	0	1,000	1,000		1,000	0.0%	
4560 Denmans Lane Toilets Repair	0	5,000	5,000		5,000	0.0%	
4561 Denmans Lane Toilets Utilities	2,772	14,000	11,228		11,228	19.8%	
4565 Toilets on Common Utilities	0	9,000	9,000		9,000	0.0%	
4650 Climate Change Projects	236	1,500	1,264		1,264	15.7%	
4750 Replacement Street Furniture	0	1,000	1,000		1,000	0.0%	
4800 Emergency Equipment	0	300	300		300	0.0%	
4825 Community Equipment	0	300	300		300	0.0%	
4900 Village Archives	0	200	200		200	0.0%	
Environment & Amenities :- Indirect Expenditure	<b>12,336</b>	<b>64,425</b>	<b>52,089</b>	<b>0</b>	<b>52,089</b>	<b>19.1%</b>	<b>1,380</b>
<b>Net Expenditure</b>	<b>(12,336)</b>	<b>(64,425)</b>	<b>(52,089)</b>				
6000 plus Transfer from EMR	1,380						
<b>Movement to/(from) Gen Reserve</b>	<b>(10,956)</b>						
<u>120 Allotments</u>							
1200 Allotment Income	1,197	1,243	46			96.3%	
Allotments :- Income	<b>1,197</b>	<b>1,243</b>	<b>46</b>			<b>96.3%</b>	<b>0</b>

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4600 Allotment Expense	557	2,500	1,943		1,943	22.3%	
Allotments :- Indirect Expenditure	<u>557</u>	<u>2,500</u>	<u>1,943</u>	<u>0</u>	<u>1,943</u>	<u>22.3%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>640</u>	<u>(1,257)</u>	<u>(1,897)</u>				
<u>130 Planning &amp; Traffic</u>							
4960 SID Maintenance	0	2,500	2,500		2,500	0.0%	
4973 RTPI	0	400	400		400	0.0%	
Planning & Traffic :- Indirect Expenditure	<u>0</u>	<u>2,900</u>	<u>2,900</u>	<u>0</u>	<u>2,900</u>	<u>0.0%</u>	<u>0</u>
<b>Net Expenditure</b>	<u>0</u>	<u>(2,900)</u>	<u>(2,900)</u>				
Grand Totals:- Income	133,716	271,782	138,066			49.2%	
Expenditure	66,419	262,215	195,796	0	195,796	25.3%	
<b>Net Income over Expenditure</b>	<u>67,297</u>	<u>9,567</u>	<u>(57,730)</u>				
plus Transfer from EMR	2,309						
<b>Movement to/(from) Gen Reserve</b>	<u>69,607</u>						

Date: 15/08/2024

Lindfield Parish Council Current Year

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Time: 12:39

Cashbook 1

User: TRACY

Barclays Current Bank A/c

Payments made between 01/07/2024 and 31/07/2024

## Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
01/07/2024	British Telecommunications Plc	DD	120.92		20.15	4190	100	100.77	Mobile Reg Charges Jun 2024
01/07/2024	Cadmap Limited	ONLINE	600.00		100.00	4285	100	500.00	Drainage Investigation
						320		-500.00	Drainage Investigation
						6000	100	500.00	Drainage Investigation
02/07/2024	Mid Sussex District Council	DEBIT CARD	50.00			4480	110	50.00	Appl Temp. Road Closure 3Dec24
08/07/2024	British Telecommunications Plc	DD	73.75		12.29	4190	100	61.46	Broadband Services Jun 2024
08/07/2024	Apogee Corporation Ltd	DD	72.00		12.00	4180	100	60.00	Printing Charge 7Mar-6Jun24
08/07/2024	Bryan Cleaning Services	ONLINE	250.00			4561	110	250.00	Cleaning Service 26-30 Jun2024
08/07/2024	Tisburys Cleaning Services	ONLINE	227.50			4250	100	227.50	Office/CTH Cleaning Jun 2024
09/07/2024	Connected Kerb Limited	DEBIT CARD	9.60		1.60	4385	100	8.00	Vehicle Charge 9 Jul 2024
15/07/2024	British Gas	DD	93.00		4.43	4320	100	88.57	Elec Supply 29May-28Jun 2024
16/07/2024	Castle Water Limited	DD	72.28			4561	110	72.28	Water Supply Jun 2024
16/07/2024	South East Water Ltd	DEBIT CARD	95.00		15.83	4285	100	79.17	Appl. for Water Supply SEWater
						320		-79.17	Appl. for Water Supply SEWater
						6000	100	79.17	Appl. for Water Supply SEWater
16/07/2024	Blinds Direct	DEBIT CARD	163.44		27.24	4393	100	127.91	Blinds Burnished Oak1722x1739
						4393	100	8.29	Blinds Burnished Oak Shipping
17/07/2024	Npower Commercial Gas Ltd	DD	462.80		22.04	4450	110	440.76	Electricity Supply Jun 2024
17/07/2024	Mailchimp	DEBIT CARD	18.65			4200	100	18.65	Mailchimp ComEngagement Jul24
18/07/2024	Castle Water Limited	DD	14.29			4330	100	14.29	Water Supply Jun 2024
18/07/2024	KPS Composting Services Ltd	DEBIT CARD	55.00		9.17	4471	110	45.83	Green Waste Collection
19/07/2024	Mercedes-Benz Fin Services Ltd	DD	234.69		39.12	4385	100	195.57	Lease Instalment Jul 2024
19/07/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service 1-7 Jul 2024
22/07/2024	Monitor Cleaning Services Ltd	ONLINE	409.92		68.32	4561	110	341.60	Daily Cleaning Jun
Subtotal Carried Forward:			3,372.84	0.00	332.19			2,699.05	

Nominal Ledger Analysis									
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
2024									
22/07/2024	Pear Technology Services Ltd	ONLINE	288.00		48.00	4500	110	150.00	PT-Mapper Pro Sppt to 30.6.25
						4500	110	90.00	Maplink Sppt to 30.6.25
22/07/2024	Breakthrough Communications &	ONLINE	212.40		35.40	4120	100	177.00	Comm Engagement&AI 13.9.24 AF
22/07/2024	Ian Woodhams	ONLINE	22.00			4250	100	22.00	CTH Window Cleaning 8.7.24
22/07/2024	JNR Computer Services	ONLINE	3,569.76		594.96	4200	100	2,974.80	IT AnnMaintenance/Mi
22/07/2024	Mulberry Local Authority Servi	ONLINE	60.00		10.00	4120	100	50.00	FutureShapePlann.S
22/07/2024	Mulberry Local Authority Servi	ONLINE	54.00		9.00	4120	100	45.00	Tendering/Contracts 2Oct AF
22/07/2024	Breakthrough Communications &	ONLINE	2.00			4120	100	2.00	ComEngagement13 Overpayment
23/07/2024	British Gas	DD	50.60		2.41	4561	110	48.19	Elec Supply 6Jun-6Jul 2024
23/07/2024	West Sussex County Council	ONLINE	8,625.51			4000	100	7,082.65	Salaries Jun 2024
						4010	100	558.98	NICs Jun 2024
						4020	100	983.88	Pensions Jun 2024
26/07/2024	Bryan Cleaning Services	ONLINE	350.00			4561	110	350.00	Cleaning Service to 14 Jul2024
30/07/2024	British Telecommunications Plc	DD	120.92		20.15	4190	100	100.77	Mobile Reg Charges Jul 2024
30/07/2024	Connected Kerb Limited	DEBIT CARD	15.34		2.56	4385	100	12.78	Vehicle Charge 30 Jul 2024
31/07/2024	SUEZ Recycling and Recovery	DD	106.92		17.82	4295	100	89.10	Waste Collection Jun 2024
31/07/2024	Connected Kerb Limited	DEBIT CARD	2.94		0.49	4385	100	2.45	Vehicle Charge 9 Jul 2024
Total Payments:			16,853.23	0.00	1,072.98			15,780.25	

## Lindfield Parish Council 2024-2025

### Expenditure from Earmarked Reserves as at 31 July 2024

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR - Toilets on the Common	77,191.67	- 929.17	76,262.50
329 EMR - Wilderness Field S106 Maintenance	12,845.58	- 1,380.20	11,465.38
332 EMR - Council Elections	1,350.00		1,350.00
334 EMR - Plan 23-27	5,000.00		5,000.00
335 EMR - Planning Reserve	4,000.00		4,000.00
336 EMR - SID Replacement	2,000.00		2,000.00
	102,387.25	- <b>2,309.37</b>	100,077.88



Nominal Ledger Analysis									
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
30/06/2024	Unity Trust Bank Plc	FEE	18.00			4130	100	18.00	Service Charge 30 Jun 2024
Total Payments:			18.00	0.00	0.00			18.00	

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Lindfield Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 31 July 2024

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		<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>				
1	31/07/2024	Barclays Current Account	15,000.00	
2	31/07/2024	Business Premium Account	77,521.33	
3	31/07/2024	Nationwide Building Society	85,000.00	
4	31/07/2024	Petty Cash	116.62	
5	31/07/2024	Unity Trust Current Account	446.20	
6	31/07/2024	Unity Trust Savings Account	58,598.59	
				236,682.74
<u>Receipts not on Bank Statement</u>				
1	31/07/2024	NBS Int	158.83	
				158.83
Closing Balance				236,841.57
<u>All Cash &amp; Bank Accounts</u>				
1		Barclays Current Bank A/c		15,158.83
2		Barclays Business Premium A/c		77,521.33
3		Nationwide Building Society		85,000.00
4		Petty Cash		116.62
5		Unity Trust Current Account		446.20
6		Unity Trust Savings Account		58,598.59
		Other Cash & Bank Balances		0.00
		Total Cash & Bank Balances		236,841.57

Committee Meeting:	Full Council
Item:	11.5
Report of:	Responsible Financial Officer
Date:	19 September 2024
Subject:	Internal Transfers - Review of funds held in anticipation of the final precept payment for 2024/25.

### **Purpose of Report**

1. Members are asked to review funds held and approve internal transfers of funds.

### **Summary**

2. The final precept payment for 2024/25 is due shortly. To mitigate the potential risk to funds held members will need to review the levels held and necessary transfers. Members should consider the Council's Financial Regulations, Investment Policy and FSCS protection that is offered by the bank and building society providers.

### **Recommendations**

Members are being asked to agree to the following transfer of funds when the final precept payment for 2024/25 (£128,500) is received at the end of September 2024:

- a) £33,250 in total to be transferred to the Unity Trust savings account.
- b) £7,250 to be transferred to the Nationwide Building Society savings account.
- c) The RFO in conjunction with the Chair of F&GP to implement the above transfer of funds, upon receipt of written confirmation from Barclays Bank that the final precept payment (of £128,500) has been paid into the Business Premium account.

### **Background Information**

3. The precept is automatically paid into the Barclays Business Premium account. The first instalment (£128,500) was received at the end of April 2024. It is anticipated that the final payment (£128,500) for 2024/24 will be received on 30<sup>th</sup> September.
4. FSCS protection is currently limited to £85,000 per provider.
5. Funds currently held as of 16 September 2024:

Barclays Bank Current Account	£6,154.14
Barclays Bank Business Premium Account	£53,540.78
Unity Trust Current Account	£446.20
Unity Trust Savings Account	£58,598.59
Nationwide Building Society (NBS)	£85,158.82
Petty Cash	£104.62

### **Considerations & projections**

6. The following expenditure projections have been calculated taking into consideration actual expenditure from April 2024 to September 2024 and anticipated expenditure to the end of December 2024.
7. Members are being asked to consider the following transfer of funds to mitigate risk:
  - (i) £26,000 to be transferred to the Unity Trust Savings Account to bring the balance to £85,000 (rounded). Leaving a precept balance of £102,500.

- (ii) The total Barclays Bank funds held on 16 September 2024 is £59,695 less current invoices waiting to be paid totalling £6,283 and Direct Debit payments due totalling £993 for the month of September less additional anticipated expenditure of £800. This leaves a balance of anticipated funds held of £51,619 at the end of September 2024. Therefore, £33,000 from the precept payment to remain with Barclays to bring the balance to £85,000 (rounded) This leaves a precept balance of £69,500 (rounded)
  - (iii) From the balance of £69,500, £55,000 to remain with Barclays Bank to facilitate day-to-day expenditure for the period October to December 2024. The remaining balance of £14,500 is to be split equally between the Nationwide Building Society and Unity Trust savings accounts i.e. £7,250 to each account.
8. A future review would be required to maintain the Barclays Bank level of funds at an appropriate level.

Committee Meeting:	Full Council
Item:	11.7
Date:	19 September 2024
Subject:	Policy documents

Policy documents recommendation by F&GP for adoption:

- Financial Regulations 2024
- Pensions Discretion Policy

# MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

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

Notes to assist in the use of this template:

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

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

## LINDFIELD PARISH COUNCIL FINANCIAL REGULATIONS

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

### Comments

Where 'Clerks' are written this includes the Deputy Clerk.

### Abbreviations

F&GP	Finance and General Purposes Committee
RFO	Responsible Financial Officer



## 1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings **following an investigation.**
- 1.4. In these Financial Regulations:
  - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
  - "Approve" refers to an online action, allowing an electronic transaction to take place.
  - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
  - 'Proper practices' means those set out in *The Practitioners' Guide*
  - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
  - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
  - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The RFO holds a statutory office, appointed by the council ~~[The Clerk has been appointed as RFO and these regulations apply accordingly.]~~. The RFO;
  - acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the council its accounting records and control systems;
  - ensures the accounting control systems are observed;
  - ensures the accounting records are kept up to date;
  - seeks economy, efficiency and effectiveness in the use of council resources; and
  - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**
  - **setting the final budget or the precept (council tax requirement);**
  - **the outcome of a review of the effectiveness of its internal controls**
  - **approving accounting statements;**
  - **approving an annual governance statement;**
  - **borrowing;**
  - **declaring eligibility for the General Power of Competence; and**
  - **addressing recommendations from the internal or external auditors**
- 1.7. In addition, the council shall:
  - determine and regularly review the bank mandate for all council bank accounts;
  - authorise any grant or single commitment in excess of £5,000.

## **2. Risk management and internal control**

- 2.1. The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk<sup>s</sup>, with the RFO, shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk<sup>s</sup>, with the RFO, shall prepare a draft risk assessment including risk management proposals for consideration by the council **or the relevant committee.**
- 2.4. At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. The accounting control systems determined by the RFO must include measures to:**
  - **ensure that risk is appropriately managed;**
  - **ensure the prompt, accurate recording of financial transactions;**
  - **prevent and detect inaccuracy or fraud; and**
  - **allow the reconstitution of any lost records;**
  - **identify the duties of officers dealing with transactions and**
  - **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, a member **of F&GP** other than the Chair **of Council** 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 F&GP.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

## **3. Accounts and audit**

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
  - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
  - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or**

- external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
  - 3.8. The council shall ensure that the internal auditor:
    - is competent and independent of the financial operations of the council;
    - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
    - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
    - has no involvement in the management or control of the council
  - 3.9. Internal or external auditors may not under any circumstances:
    - perform any operational duties for the council;
    - initiate or approve accounting transactions;
    - provide financial, legal or other advice including in relation to any future transactions; or
    - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
  - 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
  - 3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
  - 3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.
4. **Budget and precept**
    - 4.1. **Before setting a precept, the council must calculate its council tax 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 **F&GP** at least annually in November for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the **Chair of F&GP**. The **Clerk and** RFO will inform **F&GP** of any salary implications before they consider their draft their budgets.
    - 4.3. No later than **November** each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year along with a forecast for the following three financial years, taking account of the lifespan of assets and cost implications of repair or replacement.
    - 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.
    - 4.5. Each committee shall review its draft budget and submit any proposed amendments to F&GP not later than the end of November each year.
    - 4.6. The draft budget with any committee proposals and three-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the F&GP and a recommendation made to the council.

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

## **5. Procurement**

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation<sup>1</sup> regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.8. For contracts greater than **£5,000** excluding VAT the Clerk or RFO, **where possible**, shall seek at least 3 fixed-price quotes;
- 5.9. **where the value is between £1000 and £5,000 excluding VAT, the Clerk or RFO, where possible**, shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the clerk or RFO shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;

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

- ii. repairs to, or parts for, existing machinery or equipment;
  - iii. works, goods or services that constitute an extension of an existing contract;
  - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or relevant committee. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below £1,000 excluding VAT.
  - the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,000 excluding VAT.
  - a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT.
  - in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
  - the council for all items over £5,000;

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

- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- ~~5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency.~~
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £5,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. In further cases of extreme risk to council services, expenditure may be authorised up to a limit of £10,000 upon agreement from the Emergency Consultation Panel, which states that if a matter is deemed “urgent” and if outside scheduled committee meetings or Full Council and with the consent of the Chair of the Council and the Chair of the relevant Committee or Vice Chair, it can be agreed by the use of an Urgent Consultation Panel. The Panel will consist of the Council Chair, Vice Chair, and Chair of committees. All decisions agreed by the panel must be unanimous and must be reported by the panel to Full Council or the appropriate standing committee at the earliest opportunity. If a unanimous decision cannot be reached by the Panel the matter must be considered at the relevant standing committee or Full Council.
- 5.20. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.21. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

5.22. Official orders can only be submitted by the Clerks or RFO.

## **6. Banking and payments**

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO or Clerks. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking where possible, in accordance with a resolution of the council, unless the council resolves to use a different payment method. Payment by cheque or card, where required, is available.
- 6.6. For each financial year the RFO or Clerk 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 may authorise in advance for the year.
- 6.7. A copy of this schedule of regular payments, including direct debits, shall be signed by two members annually.
- 6.8. A list of payments, including regular payments, shall be reported to the next appropriate meeting of the council or F&GP.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:
  - i. any payments of up to £1,000 excluding VAT, within an agreed budget.
  - ii. payments of up to £10,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises (in accordance with paragraphs 5.18 & 5.19).
  - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or F&GP.



- iv. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or F&GP.
- 6.10. The RFO shall prepare a schedule of payments, forming part of the agenda for the meeting and present the schedule to the council. The council shall review the schedule for compliance and, having satisfied itself, shall note the payments by a resolution of the Council. The detailed list of all payments shall be disclosed as an attachment to the agenda of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 7. Electronic payments**
- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. ~~All~~ Authorised signatories shall have access to view the council's bank accounts online as per the terms of the bank mandate.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to two authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator, having consulted the Clerk, an authorised signatory shall set up any payments due before the return of the Service Administrator.
- 7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.
- 7.8. A full list of all payments made ~~in a month~~ between council meetings shall be provided to the next council meeting.
- 7.9. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit. Direct debit instructions shall be submitted by the Clerk. The completed instructions shall be shared with the authorised signatories. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.

- 7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by two of the Clerk, the RFO and an authorised signatory. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. **Supplier data held should be checked every two years or when notification of a change has been received.**
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities should not be used on any computer used for council banking.

## **8. Cheque payments**

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members.
- 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. Any signatures obtained away from council meetings shall be reported to the council or F&GP at the next convenient meeting.~~

## **9. Payment cards**

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £1,000 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and RFO and any balance shall be paid in full each month.



9.4. Personal credit or debit cards of members or staff shall not be used other than to buy minor office suppliers up to a value of £50. Reimbursement will be made by online payment.

## **10. Petty Cash**

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

## **11. Payment of salaries and allowances**

11.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.

11.2. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.

11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council.

11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the authorised signatories 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 (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 and Clerks**.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. **The Clerks and 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 and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. Any repayment claim under section 33 of the VAT Act 1994 shall be made quarterly where the claim exceeds £100 and at least annually at the end of the financial year.
- 13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.
- 13.8. Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

### **14. Payments under contracts for building or other construction works**

- 14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

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

## **15. Stores and equipment**

- 15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 15.4. The RFO and Clerk shall be responsible for periodic checks of stocks and stores, at least annually.

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

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The Clerk, in conjunction with the RFO, shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
- 16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £1,000. In each case a written report shall be provided to council with a full business case.

## **17. Insurance**

- 17.1. The Clerk and RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk, in conjunction with the RFO, shall give prompt attention to all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

17.3. **The Clerks or RFO** shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The Clerks and RFO shall negotiate all claims on the council's insurers.

17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined **annually by the council, or F&GP**.

## **18. Charities**

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

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

19.1. The council shall review these Financial Regulations annually and following any change of Clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

### **Appendix 1 - Tender process**

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

Lindfield Parish Council  
Pensions Discretion Policy

## 1 INTRODUCTION

- 1.1 Lindfield Parish Council (LPC) as an employer participating in the Local Government Pension Scheme (LGPS) in England and Wales has a legal duty to formulate, publish and keep under review a statement of policy on certain discretionary powers (which they have the power to exercise in relation to members of the CARE Scheme) under the Regulations plus a number of non-mandatory employer discretions.
- 1.2 The Local Government Pension Scheme (LGPS) in England and Wales was amended from 1<sup>st</sup> April 2014 so that benefits accruing for service after 31<sup>st</sup> March 2014 will accrue on a Career Average Re-valued Earnings (CARE) basis, rather than on the previous final salary basis. The provisions of the CARE scheme, together with the protections for members' accrued pre 1<sup>st</sup> April 2014 final salary rights, are contained in the Local Government Pension Scheme Regulations 2013 and the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014.
- 1.3 Discretions are powers that enable employers to choose how to apply the scheme in respect of certain provisions. Discretions only apply at the time of application and are subject to change.
- 1.4 Under the LGPS both the employee and the employers make defined contributions to the fund for each participating employee at agreed rates

## 2 OBJECTIVES

- 2.1 When LPC sets and reviews these employer discretions, consideration is given to:
- Cost – discretionary powers come with a cost attached - policies must not lead to a loss of confidence in public services, therefore have to be affordable
  - Basis on which decisions are made – policies should not be so rigid or restrictive as to prevent flexibility where a possibly unanticipated situation requires it
  - Equality – criteria that do not discriminate and where decisions are objectively justified
- 2.2 LPC has limited resources and needs to maintain a balanced budget. Any exercise of discretions must be contained within existing service budgets, therefore discretions are only exercised in exceptional circumstances.

## 3 DISCRETIONS

### 3.1 [Mandatory LGPS 2013 & 2014 discretions](#)

Discretionary policies from 1<sup>st</sup> April 2014 in relation to post 31<sup>st</sup> March 2014 active members and post 31<sup>st</sup> March 2014 leavers (excluding councillor members)

#### 3.1.1 [Power of employing authority to grant additional pension<sup>1</sup>](#)

An employer can choose to grant extra annual pension<sup>2</sup> (at full cost to themselves) to:

- an active member; or
- to a member, within 6 months of leaving, whose employment was terminated on the grounds of redundancy or business efficiency

**LPC policy decision:** LPC would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

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<sup>1</sup> R31, *LGPS Regs 2013*

<sup>2</sup> Up to a stated limit (£8,344 as at 1<sup>st</sup> April 2024).

### 3.1.2 Shared Cost Additional Pension Contribution<sup>3</sup>

Where an active member wishes to purchase extra annual pension<sup>4</sup> by making additional pension contributions (APCs) (subject to an annual limit), an employer can choose to voluntarily contribute towards the cost of purchasing that extra pension through a Shared Cost Additional Pension Contribution (SCAPC)

Note: this discretion does not relate to cases where a member has a period of authorised unpaid leave of absence and elects within 30 days of return to work (or a longer period if the employer allows) to pay a SCAPC to cover the amount of pension 'lost' during that period of absence. In those cases, the employer must contribute 2/3rds of the cost to a SCAPC; there is no discretion.<sup>5</sup>

**LPC policy decision:** No additional pension will be awarded to active members and LPC will not fund the APC or SCAPC in whole or in part.

### 3.1.3 'Switch on' the 85-year rule<sup>6</sup>

The 85-year rule does not automatically fully apply to members who would have had the protection under old regulations, and who choose to voluntarily draw their benefits on or after age 55 and before age 60. An employer can decide to switch the 85-year rule back on in full for such members. Where the Scheme employer does not switch back on the 85-year rule, the member's benefits will be actuarially reduced. However, the Scheme employer can exercise a discretion to waive any actuarial reductions (at cost to the Scheme employer).

**LPC policy decision:** LPC would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

### 3.1.4 Flexible Retirement<sup>7</sup>

An employer can decide whether to permit flexible retirement for staff aged 55 or over who reduce their working hours and/or grade and wish to access their pension benefits.

In such cases, pension benefits may be reduced in accordance with actuarial tables unless the employer waives reduction on compassionate grounds.

The employee must reduce either their hours, and/or their grade and the employer must agree to the release of the pension.

You will need to consider:

- The minimum reduction in hours or grade required.
- Whether the employee should commit to a reduction in hours or grade for a minimum period.
- Whether the employee should commit to remaining in employment with the employer for a minimum period. You must also state whether, in addition to the benefits the member has accrued prior to 1<sup>st</sup> April 2008 (which the member must draw), you permit the member to choose to draw:
- All, part, or none of the benefits they accrued after 31<sup>st</sup> March 2008 and before 1<sup>st</sup> April 2014 and/or,
- All, part, or none of the benefits accrued after 31<sup>st</sup> March 2014, and,
- Whether to waive, on compassionate grounds, the actuarial reduction (in whole or part) applied to members' benefits paid on the grounds of flexible retirement before normal retirement age.<sup>8</sup>

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<sup>3</sup> R16(2)(e) & R16(4)(d), *LGPS Regs 2013*

<sup>4</sup> Up to a stated limit (£8,344 as at 1st April 2024).

<sup>5</sup> R15(5), *LGPS Regs 2013*

<sup>6</sup> TPsSch 2, para 1(2) & 1(1)(C) *LGPS (Transitional Provisions, Savings and Amendment) Regs 2014*

<sup>7</sup> R30(6) *LGPS Regs 2013*

TP11(2), *LGPS (Transitional Provisions, Savings and Amendment) Regs 2014*

<sup>8</sup> R30(8), *LGPS Regs 2013*

Note: If flexible retirement is agreed for a member aged between 55 and 60, there could be a Strain cost to be paid to the Pension Fund by the employer in respect of the pension benefits paid. There would also be a Strain cost payable by the employer where you have waived any actuarial reduction, in whole or in part.

**LPC policy decision:** The council would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

#### 3.1.5 Waive actuarial reductions to members benefits<sup>9</sup>

An employer can decide whether to waive in whole or in part any actuarial reduction for a member voluntarily drawing benefits before normal pension age other than on the grounds of flexible retirement.

This applies to:

- active members voluntarily retiring on or after age 55 and before Normal Pension Age, who elect to immediately draw benefits, and
- deferred members and suspended tier 3 ill health pensioners who elect to draw benefits (other than on ill health grounds) on or after age 55 and before Normal Pension Age.

**LPC policy decision:** LPC would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

#### 3.2 Recommended LGPS 2013 & 2014 discretions (non mandatory)

There is no requirement to have a written policy in respect of non-mandatory discretions. However, there are some non-mandatory discretions where it is recommended for Scheme employers to have a written policy so that both members and the Pension Fund administering authority can be clear on the employer's policy on these matters.

##### 3.2.1 'Switch on' the 85-year rule<sup>10</sup>

The 85-year rule does not automatically fully apply to members who would have had the protection under old regulations, and who choose to voluntarily draw their benefits on or after age 55 and before age 60. An employer can decide to switch the 85-year rule back on in full for such members.

This also applies to members with deferred benefits or a suspended tier 3 ill health pension who choose to voluntarily draw their deferred benefits (on or after 14<sup>th</sup> May 2018) on or after age 55 and before age 60.

**LPC policy decision:** LPC would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

##### 3.2.2 Waive actuarial reductions to members benefits<sup>11</sup>

An employer can decide whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.

**LPC policy decision:** LPC would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

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<sup>9</sup> R3(1) & 3(5), Sch 2 (para 2(1), 3(1), 3(2) & 9) *LGPS (Transitional Provisions, Savings and Amendment) Regs 2014* B30(5) & B30A(5), *LGPS (Benefits, Membership and Contributions) Regs 2007* (as amended)

<sup>10</sup> Sch 2, para 1(1)(c) & 1(2) *LGPS (Transitional Provisions, Savings and Amendment) Regs 2014*

<sup>11</sup> TPSch 2, para 2(1) *LGPS (Transitional Provisions, Savings and Amendment) Regs 2014* B30(5), B30A(5), *LGPS (Benefits, Membership and Contributions) Regs 2007* (as amended)



3.3 Discretions to be exercised on and after 1<sup>st</sup> April 2014 in relation to scheme members who ceased active membership between 1<sup>st</sup> April 1998 and 31<sup>st</sup> March 2008

3.3.1 Grant application for early payment of deferred benefits<sup>12</sup>

Employers can decide whether to grant applications for the early payment of pension benefits on or after age 50 and before age 55

**LPC policy decision:** LPC would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

3.3.2 'Switch on' the 85-year rule upon the voluntary early payment of deferred benefits<sup>13</sup>

The 85-year rule does not automatically fully apply to members who would have had the protection under old regulations. An employer can decide to "switch on" the 85-year rule in full for a member with deferred benefits voluntarily drawing benefits (on or after 14<sup>th</sup> May 2018) on or after age 55 and before age 60.

**LPC policy decision:** LPC would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

3.3.3 Waive actuarial reductions to members benefits<sup>14</sup>

An employer can decide whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to benefits which are paid before age 65.

**LPC policy decision:** LPC would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

3.4 Discretions to be exercised on and after 1<sup>st</sup> April 2014 in relation to members who ceased active membership before 1<sup>st</sup> April 1998

3.4.1 Grant application for early payment of deferred benefits<sup>15</sup>

Employers can decide whether to grant applications early payment of deferred pension benefits on or after age 50 and before normal retirement age on compassionate grounds.

**LPC policy decision:** LPC would not normally consider this but, in exceptional cases may consider based on its circumstances and merits and subject to Council approval.

#### 4. REVIEW

4.1 This policy will be reviewed by Full Council every three years. Any variation to the policy will be submitted to Full Council for approval.

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<sup>12</sup> R31(2), *LGPS Regs 1997*

<sup>13</sup> Sch 2, para 1(2) & 1(1)(f), *LGPS (Transitional Provisions, Savings and Amendment) Regs 2014*  
R60, *LGPS Regs 2013*

<sup>14</sup> R31(5), *LGPS Regs 1997*  
Sch 2, para 2(1), *LGPS (Transitional Provisions, Savings and Amendment) Regs 2014*

<sup>15</sup> TP3(5A)(vi), *LGPS (Transitional Provisions, Savings and Amendment) Regs 2014*  
TL4, *LGPS (Transitional Provisions) Regs 1997*  
L106(1) *LGPS Regs 1997 (as amended)*  
D11(2)(c) *LGPS Regs 1995*

Committee Meeting:	Full Council
Item:	11.8
Report of:	Parish Clerk
Date:	19 September 2024
Subject:	Budget 2025/26

### Purpose of Report

1. This report sets out the context and guidelines for developing the budget for 2025/26. It is intended to provide a high-level plan, based on Plan 23-27 objectives, for the authority when considering its service and financial decisions. It has been reviewed by F&GP.

### Summary

2. The report sets out the local and national context that needs to be considered in the preparation of budget proposals through the autumn. The draft budget will then be published for Members' consideration in December and January.

### Recommendations

3. **Council is recommended to:**
  - a. **Endorse the guidelines set out within this report and**
  - b. **Use these principles in preparing the 2025/26 Budget.**

### National Context

4. During the latter part of 2023 inflation (CPI) began to reduce, by November 2023 it was 3.9%, and by July 2024 it was 2%. It is expected to stay at these levels, or slightly dip, due to energy prices being lower than they were a year ago and fuel duty freezes over the summer. It may increase to the end of the year, before falling again after that.
5. At its meeting ending on 31 July 2024, the Monetary Policy Committee voted by a majority of 5–4 to reduce Bank Rate by 0.25 percentage points, to 5%. The next rate review will take place on the 19<sup>th</sup> September.
6. The Chancellor of the Exchequer, Rachel Reeves announced that the budget will take place on the 30<sup>th</sup> of October. The OBR will publish its Economic and fiscal outlook on the same day.
7. We still await the details of the nationally negotiated pay award, noting that two of the three Unions have rejected the current offer. These two unions are now balloting members on industrial action. The ballots close on the 15<sup>th</sup> and 16<sup>th</sup> of October 2024.

### Parish Level Context

8. The Council continues to face several financial challenges in 2024/25. We have seen significant increases in the cost of running the Denmans Lane toilets due to a change of cleaning operatives. In addition, WSCC budget constraints have meant that existing assets in the village are no longer being maintained. Both WSCC and MSDC have in-year budget deficits. The Council's precept requests have grown significantly over the past 5 years. This has been due to several factors including operational and contractual costs, Festive lighting, leasing a vehicle, more members claiming their allowances, and purchasing equipment including speed indicator devices.

Fiscal year	Precept	% Change	Band D annual charge	Notes
2019/20	£ 156,000	0.00	£ 54.90	11k deficit

2020/21	£ 172,000	10.25	£ 60.64	
2021/22	£ 172,000	0.00	£ 60.38	
2022/23	£ 189,000	9.88	£ 66.00	
2023/24	£ 216,000	14.28	£ 75.82	10k deficit
2024/25	£ 257,000	18.98	£ 89.26	

The average Band D annual charge in Mid Sussex for 2024/25 is £87.26. Ardingly and Cuckfield both have significantly higher charges (£143.17 & £163.28 respectively).

#### **Council Tax Base**

9. MSDC's S151 Officer will, in conjunction with their Officers in Revenues and Benefits, set the tax base at 30 November, based on formula requirements. Lindfield Parish Council's Tax Base figures for the last 5 years are as follows:

<b>Fiscal year</b>	<b>Tax base</b>	<b>% Change</b>
2019/20	2,841.4	- 0.56
2020/21	2,836.5	- 0.17
2021/22	2,848.4	0.42
2022/23	2,863.7	0.54
2023/24	2,848.9	- 0.52
2024/25	2,879.1	1.06

10. It should be noted that no major housing developments have taken place in Lindfield Urban so we are unlikely to see any significant increase in the tax base figure. It may even be likely that the figure stays static or will fall.

#### **Inflation**

11. The impact of inflation on contracts and wages will be reviewed and considered in light of the best information available.
12. This will also include a review of fees with options and recommendations provided through the budget-setting cycle.

#### **Adequacy of Budgets**

13. The exercise of services reviewing their budgets has already started and will feed into the overall corporate plan and budget considerations.

#### **Next Steps**

14. Appendix A of this report is the timetable for the setting of the budget going forward.  
Appendix B of this report is a skeleton budget completed by the Committee Chair in order to

#### **Policy Context**

15. Setting a financial strategy and understanding the environment within which the authority operates is a fundamental requirement in preparing the annual budget. The agreed Plan 23-27 objectives should inform individual committee budgets.

#### **Financial Implications**

16. The entire report deals with the financial issues.

#### **Risk Management Implications**

17. The forecasts contained are based on the best information available to the Council at this time and have been subjected to an appropriate level of due diligence to ascertain that the financial position is as described.

## **Appendices**

### **Appendix A Budget Timeline**

<b>Action</b>	<b>Date</b>
F&GP - Skeleton budget	5 September 2024
F&GP - Review of budget setting paper	5 September 2024
E&A Committee budgets 1 <sup>st</sup> Draft	3 October 2024
PT&T Committee budgets 1 <sup>st</sup> Draft	8 October 2024
F&GP Committee budget 1 <sup>st</sup> Draft	7 November 2024
PT&T Committee budgets 2 <sup>nd</sup> Draft	19 November 2024
E&A Committee budgets 2 <sup>nd</sup> Draft	28 November 2024
F&GP Committee budget 2 <sup>nd</sup> Draft	12 December 2024
Scrutiny of Committee budgets by F&GP	12 December 2024
Scrutiny by F&GP	9 January 2025
Full Council approval	23 January 2025

	23 Actual	24 Budget	Projected 24	25 Budget	Variance 25 on 24	Variance Projected to 25 Budget	Household Pop	2600			
Precept	216,000	257,000	257,000	259,000	3,000	1%	3,000	1%	42.13	42.62	6100
Interest Received	3,663	1,500	3,621	4,000	2,500	167%	379	10%	98.85	100.00	0.49
Clock Tower House Rental	9,696	9,696	3,232	9,696	-	0%	6,464	200%			1.15
CTH Service Charge	795	1,400	1,400	1,243	157	-11%	157	-11%			
Licence Fee	141	143	143	143	-	0%	-	0%			
Christmas Festival Night	785	800	800	800	-	0%	-	0%			
<b>F&amp;GP Income</b>	<b>231,080</b>	<b>270,539</b>	<b>266,196</b>	<b>275,882</b>	<b>5,343</b>	<b>2%</b>	<b>9,686</b>	<b>4%</b>			
Salary	77,909	90,000	84,996	94,500	4,500	5%	9,504	11%			5,004
Tax & NI	6,151	6,800	6,708	7,140	340	5%	432	6%			92
Pension	11,417	13,200	11,808	13,860	660	5%	2,052	17%			1,392
Staff Expenses	-	200	100	200	-	0%	100	100%			100
Payroll Administration	178	500	500	500	-	0%	-	0%			-
Training	865	2,000	2,000	2,000	-	0%	-	0%			-
Bank Charges	36	75	72	75	-	0%	3	4%			3
Audit Fees	144	3,000	3,000	3,000	-	0%	-	0%			-
Insurance	2,618	3,500	4,202	3,500	-	0%	702	-17%	Includes van insurance		702
Postage & Stationery	95	400	150	400	-	0%	250	167%			250
Annual Membership	2,797	3,000	2,043	3,000	-	0%	957	47%			957
Photocopying	1,566	2,300	1,578	2,300	-	0%	722	46%			722
Telephone & Broadband	2,497	2,500	2,229	2,500	-	0%	271	12%			271
IT & Website	4,489	5,000	5,000	6,000	1,000	20%	1,000	20%	Coms project		-
Office Equipment	59	1,000	1,200	1,500	500	50%	300	25%			200
Lindfield Enterprise Park	630	700	657	700	-	0%	43	7%			43
Grants Paid	2,140	2,500	2,500	2,500	-	0%	-	0%			-
Room Hire	884	1,000	780	1,000	-	0%	220	28%			220
Cleaning/Catering	2,915	3,000	3,000	3,150	150	5%	150	5%			-
Newsletter & Annual Report	2,055	2,500	1,740	2,500	-	0%	760	44%	Coms project		760
F&GP Professional Fees	4,350	5,000	5,000	5,000	-	0%	-	0%			-
Chairs Allowance	-	75	250	250	-	0%	-	0%			-
Members Allowance	4,902	6,450	6,450	6,450	-	0%	-	0%			-
Councillor Expenses	128	200	100	200	-	0%	100	100%			100
Toilets on the Common Constructor	5,518	-	5,000	-	#DIV/0!	-	5,000	-100%			5,000
Community Engagement	887	1,500	1,500	1,500	-	0%	-	0%			-
Waste Collection	957	1,500	1,068	1,500	-	0%	432	40%			432
Election expenses	6,276	-	-	-	-	0%	-	#DIV/0!			-
PWLB Repayment	22,299	21,815	21,815	21,815	-	0%	-	0%			-
Electricity Supply	2,912	4,000	2,109	4,000	-	0%	1,891	90%			1,891
Water Supply	148	200	183	200	-	0%	17	9%			17
Security Alarm System	-	500	150	500	-	0%	350	233%			350
Fire Alarm System	952	500	1,000	500	-	0%	500	-50%			500
Health & Safety	17	200	20	200	-	0%	180	900%			180
Publications	-	20	20	200	-	0%	180	900%			180
Data Protection	185	400	20	400	-	0%	380	1900%			380
Vehicle	1,742	4,000	2,688	3,500	500	-13%	812	30%			1,312
Maintenance	905	2,500	1,185	2,500	-	0%	1,315	111%			1,315
<b>F&amp;GP Expenditure</b>	<b>171,698</b>	<b>192,390</b>	<b>192,821</b>	<b>199,040</b>	<b>6,650</b>	<b>3%</b>	<b>16,219</b>	<b>9%</b>			
<b>F&amp;GP Surplus</b>	<b>59,382</b>	<b>78,149</b>	<b>83,375</b>	<b>76,842</b>	<b>1,307</b>	<b>-</b>	<b>6,533</b>	<b>-8%</b>			
Transfer from EMR	21,688	-	2,309	-	#DIV/0!	-	2,309	-100%			-
Street Lighting Engery/Maint	5,267	4,900	7,479	4,900	-	0%	2,579	-34%			-
Street Lighting Purchase	-	3,000	-	3,000	-	0%	3,000	#DIV/0!	Self insurance for replacement		-
Christmas Lights	17,728	18,000	18,000	12,300	5,700	-32%	5,700	-32%	12,300 - spark lights. Addnl are for installation of festoon lights (we own)		-
Maintenance/Gardening	1,506	2,000	915	2,000	-	0%	1,105	119%			-
Christmas Festival Night	1,141	1,500	150	1,500	-	0%	1,350	900%			-
Digital Mapping	390	525	390	525	-	0%	135	35%			-
Grass Cutting	2,026	2,200	2,000	2,244	44	2%	244	12%			-
Wilderness Field	5,850	20	3,000	3,000	3,000	#DIV/0!	-	0%			-
Village Orderly Equip/Exp	508	1,000	-	1,000	-	0%	1,000	#DIV/0!			-
Denmans Lane Toilets - Repair	90	5,000	1,000	5,000	-	0%	4,000	400%			-
Denmans Lane Toilets - Utilities	12,508	14,000	14,068	14,420	420	3%	352	3%			-
Toilets on the Common	-	9,000	-	14,420	5,420	0%	14,420	#DIV/0!			-
Climate Change Projects	485	1,500	708	1,500	-	0%	792	112%			-
Replacement Street Furniture	199	1,000	-	1,000	-	0%	1,000	#DIV/0!	3 bins		-
Emergency Equipment	-	300	-	300	-	0%	300	#DIV/0!	Winter management plan		-
Community Equipment	-	300	-	300	-	0%	300	#DIV/0!	Litter pickers		-
Village Archives	58	200	-	200	-	0%	200	#DIV/0!			-
<b>Enviroment &amp; Amenitites Expendi</b>	<b>47,756</b>	<b>64,425</b>	<b>47,710</b>	<b>67,609</b>	<b>3,184</b>	<b>-</b>	<b>19,899</b>	<b>42%</b>			
Allotment Income	1,135	1,243	1,243	1,268	25	2%	25	2%			-
Allotment Expenses	2,787	2,500	1,500	2,500	-	0%	1,000	67%			-
<b>Allotment Surplus</b>	<b>- 1,652</b>	<b>- 1,257</b>	<b>- 257</b>	<b>- 1,232</b>	<b>25</b>	<b>-2%</b>	<b>975</b>	<b>379%</b>			
SID Maintenance & Replacment	-	2,500	500	500	2,000	-80%	-	0%	Cost of 1 device		-
RTPI	-	400	-	-	400	-100%	-	#DIV/0!			-
Improvements per study	-	-	-	-	#DIV/0!	-	-	#DIV/0!			-
<b>Planning &amp; Traffic Expenditure</b>	<b>-</b>	<b>2,900</b>	<b>500</b>	<b>500</b>	<b>2,400</b>	<b>-63%</b>	<b>-</b>	<b>0%</b>			
KEH Clock	3,522	-	-	-	-	-	-	#DIV/0!			-
<b>Non Budgeted Expenditure</b>	<b>3,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>			
<b>TOTAL INCOME</b>	<b>253,903</b>	<b>271,782</b>	<b>269,748</b>	<b>277,150</b>	<b>5,368</b>	<b>-</b>	<b>7,402</b>	<b>3%</b>			
<b>TOTAL EXPENDITURE</b>	<b>225,763</b>	<b>262,215</b>	<b>232,531</b>	<b>269,649</b>	<b>7,434</b>	<b>-</b>	<b>37,118</b>	<b>16%</b>			
<b>TOTAL SURPLUS</b>	<b>28,140</b>	<b>9,567</b>	<b>37,217</b>	<b>7,501</b>	<b>2,066</b>	<b>-</b>	<b>29,716</b>	<b>-80%</b>			
		98%	227,906.36	269,187							
<b>Earmarked Reserves</b>											
Capital for toilets	-	89,570	90,000	85,520	Will be spent						
Elections	-	5,400	5,400	5,000							
EA Plan	-	-	-	9,858							
Wilderness Field	-	15,858	12,858	-							
Planning Reserve	-	-	-	2,500							
SIDs	-	-	-	-							
Traffic study	-	4,000	-	-							
KEH Clock	-	3,430	-	-							
General Reserve	-	60,000	70,000	70,000							
	<b>-</b>	<b>178,258</b>	<b>178,258</b>	<b>172,878</b>							
<b>Reserves</b>											
EA	47,756	80,293	82,467	82,467							
F& GP	171,698	281,960	284,550	284,550							
PT&T	-	2,900	3,000	3,000							
General	-	60,000	70,000	70,000							
	<b>219,454</b>	<b>425,143</b>	<b>440,027</b>	<b>440,027</b>							
Cash B/Fwd - Expected				171,536							
Income				17,150							
				188,686							
Expenditure				440,027							
<b>Gap Exp less Income</b>				251,341							
Increase 23 to 24				3,000							
Of which:											
Salaries				5,500	183%						
Insurance				-	0%						
Audit				-	0%						
Allowances				-	0%						
Vehicle				#REF!	#REF!						
Wilderness Field				3,000	100%						
Toilets on the Common				5,420	181%						
EA Plan				5,000	167%						
General Reserve				10,000	333%						
Christmas lights				-	0%						
				#REF!							

## Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Lindfield Parish Council**

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor limited assurance opinion 2023/24

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

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

On review of the Council's notice of public rights for 2023 posted on the website, we have noted that the start and end dates have been incorrectly dated as 2022. We believe this is a human error on completion and that the requirements to publish the notice of public rights were met correctly.

### 3 External auditor certificate 2023/24

We certify/ ~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads 'Moore'.

Date

22/08/2024

## Andrew Funnell

---

**From:** [REDACTED] on behalf of Joy Dennis  
<Joy.Dennis@westsussex.gov.uk>  
**Sent:** 29 August 2024 15:14  
**To:** Andrew Funnell  
**Cc:** David Parsons; Will Blunden; Garry Wall; anne-marie.cooke@midsussex.gov.uk;  
Cavan.Wood@midsussex.gov.uk; Lee Harris  
**Subject:** RE: Roadside Pond Barriers

Dear Andrew,

I would completely agree with your sentiment regarding the white posts and bollards being an integral part of the street scene. However, my officers' view is that the only section required for safety purposes is that protecting pedestrians from inadvertently falling into the pond. We will continue to maintain that section. As the highway authority we are tasked with maintaining fencing required to mitigate highway risks, or that is in place to meet highway design requirements. Even where these requirements are met, a surplus of requests end up falling into subsequent financial years due to budget constraints. In order to address this we have, over the last couple of years, unfortunately had similar conversations with parishes and members of the public across the county, where damaged fencing serving no obvious safety purposes has not been replaced when damaged. Whilst I appreciate in some circumstances historically the County Council has maintained these assets the demand to undertake such work county wide far exceeds the resources available to do so and as such some difficult decisions have had to be made.

Whilst I note the concern around protecting pedestrians from walking into the road, I would point out that the fencing ends immediately south and north of the pond and hence there is no protection in these areas. Officers don't consider there to be any additional risk associated with the pond that would make it more likely of someone moving into the road. There is no precedent for providing a barrier between a footway and the road and this example is an exception. In this instance the fencing would not provide any crash protection should a vehicle leave the road in this location, and I am not aware of similar arrangements at other ponds around the county.

There would be no objection to the parish undertaking maintenance work to the posts and railings and I would be happy for officers to talk to you about how this can be undertaken safely and in line with best practice in terms of managing the traffic on the road and footway.

Regards,

Joy

Joy Dennis  
Cabinet Member for Highways and Transport  
Member for Hurstpierpoint and Bolney Division  
Covering: Burgess Hill (Gatehouse), Albourne, Bolney, Fulking, Hurstpierpoint, Newtimber, Poynings, Pyecombe, Sayers Common and Twineham Parishes

WSCC 033022 23729

[Report a problem with a road or pavement](#) or [raise a highways related enquiry](#)



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**From:** Andrew Funnell [REDACTED]  
**Sent:** Thursday, August 1, 2024 3:06 PM  
**To:** Joy Dennis <Joy.Dennis@westsussex.gov.uk>; Lee Harris [REDACTED]  
**Cc:** David Parsons [REDACTED]; Will Blunden  
<w.blunden@lindfieldparishcouncil.gov.uk>; Garry Wall <Garry.Wall@westsussex.gov.uk>; anne-  
marie.cooke@midsussex.gov.uk; Cavan.Wood@midsussex.gov.uk  
**Subject:** Roadside Pond Barriers

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**\*\*EXTERNAL\*\***

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Dear Joy and Lee,

Lindfield Parish Council (LPC) have asked me to write to you in respect of the recent advice we have received from WSCC's Highways Officers that the County Council has decided not to continue with its longstanding responsibilities to maintain the white posts and bollards which run along the roadside, adjacent to Lindfield Pond, High Street, Lindfield (see Appendix One – Extract from Draft Minutes Lindfield Parish Council Meeting 18<sup>th</sup> July 2024).

These posts and rails (or their predecessors) have been in place since at least 1908 and are central features of the village's conservation area, providing a substantial contribution to its visual amenity for both residents and the many visitors who come to the village. WSCC's Officers have advised that they "*...are unclear on what highway purpose the existing fencing serves...*" In addition to its strong visual and historical attributes, the barrier provides several contributions to the safety of residents and visitors alike:

- It is the only continuous footpath at this part of the High Street, as that on the opposite side of the road heading north peters out before it joins the Lewes Road junction (itself recognised as narrow and hazardous to users) and heading south, becomes extremely narrow such that it can be impassible on foot, let alone to wheelchair users or parents with buggies, especially with vehicles parked on that side of the road.
- Consequently, the only complete path is that 'contained' by the two rows of white posts and bollards. This is heavily used by residents but especially those with children (there are two primary schools nearby) and by visitors who stop to talk and take photos around the pond.
- The footpath itself is relatively narrow and consequently, the posts and rails act as a physical (and visual) deterrent to pedestrians negotiating a path around other users, from stepping into the path of oncoming traffic. Additionally, providing crossing points at certain locations, funnelling pedestrians to the 'safer parts' of the limited pathway opposite, which itself serves the heavily used King Edward Hall.
- Finally, as currently configured the posts and rails provide a very effective deterrent to vehicles from stopping on the verge and it is feared that their loss will result in delivery and other vehicles stopping, notwithstanding the yellow lines, to the detriment of footpath users and the small grass verge. Further, when cars are parked (as they usually are) outside the King Edward Hall and next-door restaurant, the roadway becomes quite narrow and is only passable in both directions with care. The removal of the roadside posts may tempt some motorists to use the 'unprotected' narrow pathway to continue their journey when large vehicles approach (this is a 'B' road and a bus route) from the opposite direction.

A similar situation arose during 2016 (see Appendix Two – Extract from Minutes Environment & Amenities Committee 2016 – 17) when WSCC initially sought to discontinue its maintenance obligations but following discussions and a fuller appreciation of the wider implications, subsequently agreed to replace the then damaged posts. As a related issue, it has become evident that the strimmers now used by WSCC's contractors are significantly accelerating the deterioration of the (remaining) posts and accordingly consideration needs to be given to the addition of strimmer guards around the posts, along the appropriate use of grass cutting equipment.



Accordingly, LPC, would very much appreciate it if WSCC could reconsider its current stance towards the maintenance of the white posts and that a way forward could be found to fund their replacement, for the safety and enjoyment of residents and visitors alike. In this context, MSDC's Conservation Officer has commented: *"we would strongly encourage them to do so (maintain the posts) based on the positive contribution which they make to the street scene of this part of the High Street, and to the setting of Lindfield pond, which as you know is a highly attractive feature of the centre of the village, and of the Conservation Area."*

It might be useful for you to visit to understand the importance of this matter to Lindfield Village and we would be very happy to facilitate that, as required. As part of your response, please can you also provide a copy of the appropriate risk assessment which allowed the Highway's Officers to reach their current conclusion.

This issue has become quite pressing as one post has already collapsed and been removed, with the adjoining rails stored off-site, denuding the safety contribution that this barrier provides, with further posts exhibiting advanced signs of deterioration, and your early attention to this matter will be very much appreciated.

I look forward to hearing from you.

Best regards  
Andrew Funnell  
Parish Clerk

Lindfield Parish Council  
The Clock Tower House  
Lindfield Enterprise Park  
Lewes Road  
Lindfield  
West Sussex  
RH16 2LH  
01444 484115



*Please consider the environment before printing this email or attachments*

**Lindfield Parish Council** comprises twelve councillors:

Amy Beecroft · William Blunden · Irene Burns · Linda Grace · Amanda Matthews · Stuart Nisbett  
Roger Pickett · Valerie Upton · Trevor Webster · Ian Wilson · Cavan Wood · David Woolley  
who can be contacted by email in the format: [initial.surname@lindfieldparishcouncil.gov.uk](mailto:initial.surname@lindfieldparishcouncil.gov.uk)

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