

ACTION AND PROJECT PROGRESS LIST

FGP - Item 6

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
F&GP	38.2	06-Jul-23	Communications Policy	a)That the Clerk be instructed to create a survey on internal communication. b)That the survey be circulated to all members to complete. c)That the results of the survey be collated into a report.	Clerk	Feb-24	Report is on this agenda

LINDFIELD PARISH COUNCIL

GRANTS AND DONATIONS MADE DURING THE PERIOD 01.04.23. - 31.03.24

Per budget 2,500.00	date agreed	Applicant	Purpose	Request	amount agreed	S.137 power	other powers	22/23	Comments
	05.01.23	Fairer World Lindfield	The grant would go towards a website that would establish a 'one-stop-shop' for the community when it comes to taking local action on climate change and biodiversity. The site will include tips and advice from local residents and community members in the form of a blog, information and a way to register for local events, and opportunities to support Fairer World Lindfield (for example by joining as a member or donating). Building Fairer World Lindfield's online presence will help to cement the group's role in the community and deliver local support and awareness for a greener, more biodiverse village.		£250.00				
	30-May-23	Lindfield Bonfire Society	To support the costs of medical care at the 2023 bonfire night display		£500.00			£500.00	
	07-Sep-23	Victim Support (Sussex)	Recruit and train new volunteers to support victims of crime in Sussex. They and existing volunteers can then choose to do enhance training ie. Domestic Abuse, Hate Crime, Rape and Sexual Assault etc in order to support a wider range of victims	£100.00	£100.00			£100.00	
	07-Sep-23	4Sight	We are seeking funding so that we can continue supporting people in your Parish of Lindfield who are living with sight loss. Our aim is to enable people to live life without limits; by providing access to specialist, individually tailored support, we help people to retain their independence and not become socially isolated after a sight loss diagnosis. Our specialist team offer everything from advice on eye health, emotional support, guidance on daily living aids, to assistance with accessible technology. Please see attached letter for more details about the services that we provide.	£440.00	£440.00			£300.00	
	02-Nov-23	Air Ambulance Charity Kent Surrey Sussex	Contribution to operating costs of Helicopter Emergency Medical Service (HEMS). This brings the emergency room with doctors and paramedics to the scene of serious emergencies, to deliver life-saving care. This can include on-scene surgical interventions, and other complex procedures. This is why the KSS fleet of helicopters and rapid-response vehicles is essential for transporting doctors, paramedics, and patients on a 24/7, 365 days a year basis.	£300.00	£300.00			£300.00	
	07-Dec-23	St Peter & St James Hospice	We would like to apply for a community grant towards the running costs of the hospice. St Peter & St James Hospice provide expert care to adults living with a life limiting illness in our community. Our support extends to friends and families too. It is our mission to provide the best possible care, in the right place, at the right time for everyone who needs us. This year remains incredibly challenging for us, and like all hospices we adapt to the ever-changing world around us, with the effects of the pandemic still being felt for many years to come. The NHS is undergoing a period of radical change and despite a willingness to support hospices, there is still insufficient funding available to contribute more to the services we offer. To provide hospice care in the community and at St Peter & St James Hospice it costs £10,000 a day and with only 13% funding from central government, we have to raise over £5 million through fundraising and retail to run the hospice each year. The hospice is a large part of the community and without the generosity of our local donors it would simply be impossible to provide the care our population needs when living with advanced illness. Your support really makes a difference.	£1,000.00	£300.00				
Total agreed to date					£1,890.00	£0.00			

As at 01.03.24

Balance in hand

610.00

RFO Summary

Income that was received in January 2024.

1. Barclays Business Current Account:
£808.00 CTH Rent for January 2024.
Plus, regular automatic transfer facility transactions from Barclay's Business Premium account.
2. Nationwide Building Society:
£158.83 Nationwide Building Society Interest for January 2024.
3. Barclays Business Premium Account:
Regular automatic transfer facility transactions from Barclay's current account.
4. Unity Trust Instant Savings Account:
There were no transactions.

Non-Budgeted Expenditure January 2024

£1,200.00 KEH Clock – Balance payment re service/repair work.
£695.00 KEH Clock – Provision of scaffolding.

Earmarked Reserves Expenditure January 2024 (Net of VAT)

£862.50 Toilets on Common Construction – Ground Survey.

A new budget heading has been created in the F&GP cost centre to assist with recording expenditures relating to the Toilets on Common project, which is now underway. This will be shown against a nil budget: 4285 Toilets on Common Construction. Costs will be met from the earmarked reserve and subsequently be reclaimed from MSDC under a Section 106 agreement.

Unity Trust Current Account T1 Expenditure January 2024

There were no transactions.

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

There are now two overspent budget headings:

4350 F&GP Fire Safety System 190.4% - overspend has increased in January due to the regular annual service being carried out in respect of fire equipment, which included the fitting of spares.

4600 E&A Allotment Expense 107.9% - due to works being carried out following the tree survey report.

Expenditure relating to the following Earmarked Reserve was higher than anticipated:
EMR F&GP Election Expenses – see separate report.

Detailed Income & Expenditure by Budget Heading 31/01/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Finance & General Purposes							
1076 Precept	216,000	216,000	0			100.0%	
1090 Interest Received	2,698	0	(2,698)			0.0%	
1120 Clock Tower House Rental	8,080	0	(8,080)			0.0%	
1125 CTH Service Charge	378	0	(378)			0.0%	
1210 Licence Fee	141	0	(141)			0.0%	
1230 Christmas Festival Night	785	0	(785)			0.0%	
Finance & General Purposes :- Income	228,082	216,000	(12,082)			105.6%	0
4000 Salary	53,366	84,500	31,134		31,134	63.2%	
4010 Tax & NI	4,017	7,200	3,183		3,183	55.8%	
4020 Pension	7,837	13,000	5,163		5,163	60.3%	
4110 Staff Expenses	0	200	200		200	0.0%	
4111 Payroll Administration	178	400	222		222	44.5%	
4120 Training	570	2,000	1,430		1,430	28.5%	
4130 Bank Charges	18	0	(18)		(18)	0.0%	
4140 Audit Fees	144	1,700	1,557		1,557	8.4%	
4160 Insurance	2,618	2,500	(118)		(118)	104.7%	
4170 Postage & Stationery	92	400	308		308	23.1%	
4175 Annual Memberships/Subscriptio	2,189	3,000	811		811	73.0%	
4180 Photocopying	1,246	2,300	1,054		1,054	54.2%	
4190 Telephone & Broadband	2,403	2,500	97		97	96.1%	
4200 IT & Website	4,188	4,500	312		312	93.1%	
4210 Office Equipment	50	500	450		450	10.0%	
4221 Lindfield Enterprise Park	630	700	70		70	90.0%	
4230 Grants Paid	1,890	2,500	610		610	75.6%	
4240 Room Hire	661	900	239		239	73.4%	
4250 Cleaning/Catering	2,359	2,700	341		341	87.4%	
4260 Newsletter & Annual Report	1,485	2,300	815		815	64.6%	
4265 F&GP Professional Fees	2,390	5,000	2,610		2,610	47.8%	
4270 Chairs Allowance	75	250	175		175	30.0%	
4271 Members Allowances	0	4,000	4,000		4,000	0.0%	
4280 Councillor Expenses	128	200	72		72	64.2%	
4285 Toilets on Common Construction	863	0	(863)		(863)	0.0%	863
4292 Community Engagement	862	1,500	638		638	57.5%	
4295 Waste Collection	770	1,300	530		530	59.2%	
4300 Election Expenses	6,276	0	(6,276)		(6,276)	0.0%	6,276
4310 PWLB Repayment	22,299	22,299	0		0	100.0%	
4320 Electricity Supply	2,095	3,100	1,005		1,005	67.6%	
4330 Water Supply	127	200	73		73	63.4%	
4340 Security Alarm System	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 31/01/2024

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	952	500	(452)		(452)	190.4%	
4360 Health & Safety	17	200	183		183	8.6%	
4370 Publications	0	200	200		200	0.0%	
4380 Data Protection	150	300	150		150	50.0%	
4385 Vehicle	1,240	0	(1,240)		(1,240)	0.0%	
4393 Maintenance/Improvements CTH	896	2,500	1,604		1,604	35.9%	
Finance & General Purposes :- Indirect Expenditure	125,081	175,849	50,768	0	50,768	71.1%	7,139
Net Income over Expenditure	103,002	40,151	(62,851)				
6000 plus Transfer from EMR	7,139						
Movement to/(from) Gen Reserve	110,140						
<u>110 Environment & Amenities</u>							
4450 Street Lighting Energy/Mainten	3,655	4,900	1,245		1,245	74.6%	
4460 Street Lighting Purchase	0	3,000	3,000		3,000	0.0%	
4465 Christmas Lights	17,508	18,000	493		493	97.3%	
4471 Maintenance/Gardening	1,324	2,000	676		676	66.2%	
4480 Christmas Festival Night & Com	1,141	1,500	359		359	76.1%	
4500 Digital Mapping	390	375	(15)		(15)	104.0%	
4510 Grass Cutting	2,026	2,000	(26)		(26)	101.3%	
4521 Wilderness Field S106	5,850	0	(5,850)		(5,850)	0.0%	5,850
4530 Village Orderly Equip/Expenses	508	1,000	492		492	50.8%	
4560 Denmans Lane Toilets Repair	90	5,000	4,910		4,910	1.8%	
4561 Denmans Lane Toilets Utilities	10,069	14,000	3,931		3,931	71.9%	
4650 Climate Change Projects	450	1,500	1,050		1,050	30.0%	
4750 Replacement Street Furniture	199	1,000	801		801	19.9%	
4800 Emergency Equipment	0	300	300		300	0.0%	
4825 Community Equipment	0	300	300		300	0.0%	
4900 Village Archives	0	100	100		100	0.0%	
Environment & Amenities :- Indirect Expenditure	43,209	54,975	11,766	0	11,766	78.6%	5,850
Net Expenditure	(43,209)	(54,975)	(11,766)				
6000 plus Transfer from EMR	5,850						
Movement to/(from) Gen Reserve	(37,359)						
<u>120 Allotments</u>							
1200 Allotment Income	1,135	0	(1,135)			0.0%	
Allotments :- Income	1,135	0	(1,135)				0
4600 Allotment Expense	2,697	2,500	(197)		(197)	107.9%	
Allotments :- Indirect Expenditure	2,697	2,500	(197)	0	(197)	107.9%	0
Net Income over Expenditure	(1,562)	(2,500)	(938)				

Detailed Income & Expenditure by Budget Heading 31/01/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
130 Planning & Traffic							
4963 SID Maintenance & Replacement	0	1,000	1,000		1,000	0.0%	
4973 RTPi	0	7,000	7,000		7,000	0.0%	
4985 Improvements per Traffic Study	0	0	(0)		(0)	0.0%	4,044
Planning & Traffic :- Indirect Expenditure	0	8,000	8,000	0	8,000	0.0%	4,044
Net Expenditure	(0)	(8,000)	(8,000)				
6000 plus Transfer from EMR	4,044						
Movement to/(from) Gen Reserve	4,044						
140 Non Budgeted Expenditure							
4399 GR: KEH Clock	3,430	0	(3,430)		(3,430)	0.0%	
Non Budgeted Expenditure :- Indirect Expenditure	3,430	0	(3,430)	0	(3,430)		0
Net Expenditure	(3,430)	0	3,430				
Grand Totals:- Income	229,218	216,000	(13,218)			106.1%	
Expenditure	174,417	241,324	66,907	0	66,907	72.3%	
Net Income over Expenditure	54,800	(25,324)	(80,124)				
plus Transfer from EMR	17,033						
Movement to/(from) Gen Reserve	71,833						

Lindfield Parish Council 2023-2024

Expenditure from Earmarked Reserves as at 31 January 2024

Account	Opening Balance	Expenditure	Closing Balance
EMR - Toilets on the Common	84,170.00 -	862.50	83,307.50
EMR - Wilderness Field S106 Maintenance	18,695.58 -	2,850.00	15,845.58
EMR - Council Elections	5,400.00 -	6,276.09 -	876.09 Overspend
EMR - Traffic Improvement & Planning Support	4,500.00	-	4,500.00
	112,765.58 -	9,988.59	102,776.99
Note:			
Accrued Expenditure 2022/23 Budget (Paid in Aug 2023)			
EMR - Traffic Study Improvements	-	4,044.26	

Lindfield Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 31 January 2024

		<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>				
1	31/01/2024	Barclays Current Account	14,712.03	
2	31/01/2024	Business Premium Account	67,893.01	
3	31/01/2024	Nationwide Building Society	85,000.00	
4	31/01/2024	Petty Cash	160.77	
5	31/01/2024	Unity Trust Current Account	482.20	
6	31/01/2024	Unity Trust Savings Account	57,803.25	
				226,051.26
<u>Receipts not on Bank Statement</u>				
1	31/01/2024	NBS Int	158.83	
				158.83
Closing Balance				226,210.09
<u>All Cash & Bank Accounts</u>				
1		Barclays Current Bank A/c		14,870.86
2		Barclays Business Premium A/c		67,893.01
3		Nationwide Building Society		85,000.00
4		Petty Cash		160.77
5		Unity Trust Current Account		482.20
6		Unity Trust Savings Account		57,803.25
		Other Cash & Bank Balances		0.00
		Total Cash & Bank Balances		226,210.09

Date: 06/02/2024

Lindfield Parish Council Current Year

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Time: 11:43

Cashbook 1

User: TRACY

Barclays Current Bank A/c

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

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
02/01/2024	Barclays Business Premium A/c	Automatic	745.93			210		745.93	From 20623318
02/01/2024	British Telecommunications Plc	DD	112.40		18.73	4190	100	93.67	Mobile Reg Charges Dec 2023
03/01/2024	Petty Cash	ATM	100.00			230		100.00	Fund transfer Barlcays to PC
04/01/2024	Event Medic Services Ltd	ONLINE	250.00			4480	110	250.00	1 x Paramedic in Ambulance
05/01/2024	6-10 Traffic Management	ONLINE	648.00		108.00	4480	110	540.00	Road Closure Signage/Equipment
05/01/2024	Blachere Illumination UK Ltd	ONLINE	5,055.00		842.50	4465	110	4,212.50	Removal/Storage Yr 2 2023
05/01/2024	Blachere Illumination UK Ltd	ONLINE	1,692.00		282.00	4465	110	1,410.00	LPC Lights: Removal/Storage
05/01/2024	Mid-Downs Hospital Radio	ONLINE	225.00			4480	110	225.00	Provision of PA/Music Service
05/01/2024	St Peter & St James Charitable	ONLINE	300.00			4230	100	300.00	S137 St Peter & St James Trust
05/01/2024	Gasson and Green Ltd	ONLINE	78.00		13.00	4393	100	65.00	ServiceCall: ReplaceMainSwitch
07/01/2024	Connected Kerb Limited	DEBIT CARD	2.18		0.37	4385	100	1.81	Vehicle Charge 7 Jan 2024
08/01/2024	British Telecommunications Plc	DD	227.12		37.85	4190	100	54.32	Broadband December 2023
						4190	100	125.00	Smart Hub Dec 2023
						4190	100	9.95	Smart Hub DeliveryCharge Dec23
15/01/2024	Ian Woodhams	ONLINE	22.00			4250	100	22.00	CTH Window Cleaning 27.12.23
15/01/2024	Monitor Cleaning Services Ltd	ONLINE	483.28		80.55	4561	110	402.73	Cleaning Service Dec 2023
15/01/2024	Tisburys Cleaning Services	ONLINE	227.50			4250	100	227.50	Office/CTH Cleaning Dec 2023
16/01/2024	Castle Water Limited	DD	70.97			4561	110	70.97	Water Supply Dec 2023
16/01/2024	Eventbrite	DEBIT CARD	65.00			4120	100	65.00	Emergency First Aid at Work VO
16/01/2024	Connected Kerb Limited	DEBIT CARD	11.29		1.88	4385	100	9.41	Vehicle Charge 16 Jan 2024
17/01/2024	Land Science Limited	DEBIT CARD	1,035.00		172.50	4285	100	862.50	Ground Survey Land Science Ltd
						320		-862.50	Ground Survey Land Science Ltd
						6000	100	862.50	Ground Survey Land Science Ltd
18/01/2024	Npower Commercial Gas Ltd	DD	443.11		21.10	4450	110	422.01	Electricity Supply Dec 2023
18/01/2024	Amazon EU S.à r.l., UK Branch	DEBIT CARD	32.72		5.45	4250	100	27.27	Deinked Paper
Subtotal Carried Forward:			11,826.50	0.00	1,583.93			10,215.30	

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>
									Hand Towels
19/01/2024	Mercedes-Benz Fin Services Ltd	DD	234.69		39.12	4385	100	195.57	Lease Instalment Jan 2024
22/01/2024	Castle Water Limited	DD	13.12			4330	100	13.12	CTH Water Supply Dec 2023
22/01/2024	British Gas Trading Ltd	DD	44.10		2.10	4561	110	42.00	Electricity Supply 6Dec-6Jan24
23/01/2024	King Edward Hall Village Day A	ONLINE	300.00			4292	100	300.00	LVD24 Event Medics Sponsorship
23/01/2024	KPS Contractors Ltd	ONLINE	3,600.00		600.00	4521	110	3,000.00	Tree Surgery Works Jan 2024
						329		-3,000.00	Tree Surgery Works Jan 2024
						6000	110	3,000.00	Tree Surgery Works Jan 2024
23/01/2024	KPS Contractors Ltd	ONLINE	1,680.00		280.00	4600	120	1,400.00	TreeWork: Nicholas Jones Surv.
23/01/2024	Phoenix Fire Risk Assessment	ONLINE	123.30		20.55	4350	100	102.75	Service Equipment/SparesFit
23/01/2024	Mulberry and Co	ONLINE	54.00		9.00	4120	100	45.00	ClIr AB Chairs Training 7Feb24
30/01/2024	British Telecommunications Plc	DD	112.40		18.73	4190	100	93.67	Mobile Reg Charges Jan 2024
30/01/2024	Amazon EU S.à r.l., UK Branch	DEBIT CARD	60.00		10.00	4210	100	50.00	Bosch TWK8633GB Kettle
30/01/2024	Connected Kerb Limited	DEBIT CARD	11.24		1.86	4385	100	9.38	Vehicle Charge 30 Jan 2024
31/01/2024	SUEZ Recycling and Recovery	DD	104.33		17.39	4295	100	86.94	Waste Collection Dec 2023
Total Payments:			18,163.68	0.00	2,582.68			15,581.00	

Committee Meeting:	Finance & General Purpose
Item:	10
Report of:	Parish Clerk
Date:	7 March 2024
Subject:	Internal Control Check Internal Auditor Arrangements 2023/24

Purpose of Report:

1. Members are asked to make a decision relating to.

Summary:

2. The Parish Council needs to appoint a member to undertake checks on the Effectiveness of the Internal Control Systems and the Effectiveness of the Internal Audit.

Recommendation(s)

Members are recommended to:

- a) **Appoint a member to undertake the annual review of the effectiveness of the internal audit and the annual review of the effectiveness of the internal control systems.**

Background:

3. The Accounts and Audit Regulations 2015 requires local councils to ensure that the financial management of the body is adequate and effective and that the body has a sound system of internal control. Local councils are required, at least once a year, to conduct in accordance with proper practices, a review of the effectiveness of its system of internal control. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken. For the Parish Council to review the effectiveness of the internal control system, there needs to be clarity on the internal controls in place.
4. Regulation 5(1) of the Accounts and Audit Regulations 2015 imposes a duty on local councils to undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes, taking into account public sector internal auditing standards or guidance. The review should take place at least once every three years and in the year of any change of internal audit provider or change of RFO. Any review should balance the local council's internal audit needs and usage. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken.

Action required:

5. The Parish Council now requires a member to undertake the following checks:
 - Annual review of the effectiveness of the internal audit.
 - Annual review of the effectiveness of the internal control systems.

Copies of last year's annual review follow to show what types of checks are required.

Lindfield Parish Council: Finance & General Purposes Committee

Annual Review of the Effectiveness of the Internal Audit 2022-2023

Regulation 5(1) of the Accounts and Audit Regulations 2015 imposes a duty on local councils to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. The review should take place at least once every three years and in the year of any change of internal audit provider or change of RFO. Any review should balance the local councils internal audit needs and usage. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken.

Process	System of Audit Control	Effectiveness (Yes or No)	Areas for Development
Scope of Internal Audit	<p>Peter J Consultants was appointed on 27 October 2022 at which point engagement terms were agreed. Internal audit considers both the council's risk assessment and wider internal control arrangements. Internal audit work covers the council's anti-fraud arrangements. Visits are normally agreed twice in the financial year.</p> <p>Peter Frost will be retiring upon completion of the Council's Internal Audit & Annual Review for the Year End March 2023. Enquiries are currently ongoing to appoint a replacement.</p>	<p>YES</p> <p>AS AS AGREED BY FA & SUB COMMITTEE</p>	<p>AREAS ARE REVIEWED AND IMPROVED OR AGREED AS NECESSARY</p>
Independence	<p>Internal audit has direct access to those charged with governance. Reports are prepared in the name of the auditor and are presented to the Finance and General Purposes committee and Full Council. These confirm the actions that were taken, along with any observations that were considered to be appropriate. Peter reports in his own name. Access is provided to all books and records.</p>	<p>YES</p>	<p>SATISFACTION</p>
Competence	<p>There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity. Written confirmation was received on 25 May 2022 that Peter Frost carries out his duties without bias and follows the Public Sector Internal Audit Standards 2012 to enable the Council to comply with these Standards and the Accounts & Audit Regulations 2015</p>	<p>YES</p>	<p>REVIEWED AS NECESSARY</p>

Assessor's signature:

A. E. Pickett

Assessor's name:

A. E. PICKETT

Date:

14/2/23

Lindfield Parish Council: Finance & General Purposes Committee

Annual Review of the Effectiveness of the Internal Control System 2022-2023

The Accounts and Audit Regulations 2015 requires local councils to ensure that the financial management of the body is adequate and effective and that the body has a sound system of internal control. Local councils are required, at least once a year, to conduct in accordance with proper practices, a review of the effectiveness of its system of internal control. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken.

For the Parish Council to review the effectiveness of the internal control system, there needs to be clarity on the internal controls in place.

Process	System of Internal Control	Effectiveness (Yes or No)	Areas for Development
Standing Orders and Financial Regulations	Standing Orders and Financial Regulations are in place. Financial Regulations incorporate provisions for securing competition and regulating the manner in which tenders are invited. Received & confirmed by Full Council at their meeting 12 May 2022, min ref 356.I.	YES	Review pending? REVISION CURRENTLY IN PROGRESS. CHECKED AS AND WHEN REQUIRED
Safe and Efficient Arrangements to Safeguard Public Money	<p>An internal control is carried out quarterly by the Chairman and/or other members of the Finance & General Purposes Committee. One month is considered at random and the following reviews are undertaken:</p> <ol style="list-style-type: none"> 1. Detailed bank reconciliation. 2. Examination of books and vouchers. 3. Petty cash operations are checked. 4. General review of book-keeping. 5. Payment controls in place. <p>A review of the accounting system is undertaken to ensure that it meets the needs in relation to the size and turnover of the council.</p> <p>Control systems are in place to record all receipts and income. RBS software package assists with this.</p> <p>A budget control, comparing actual receipts and payments to the budget is prepared monthly. RBS software package supports this.</p>	YES.	<p>ALL SYSTEMS ARE REVIEWED AND ARE DISCUSSED WITH ADDITIONAL COMMITTEE</p>
The Authority needs to approve the setting up of, and any changes to, Accounts with Banks or other Financial Institutions	<p>Arrangements for 2022/23 agreed by F&GP at their meeting 7 Jul 2022, min ref 374, for Barclays Bank & Nationwide Building Society (NBS).</p> <p>Full Council approval obtained 13 Oct 2022 incl. change of authorised signatory with NBS, minute ref 405.2.</p> <p>New additional business bank account with NatWest Bank recommended by F&GP at</p>	YES	Full Council decision F&GP committee carried out

	their meeting 3 Nov 2022, min ref 412.1. Approved by Full Council at meeting 11 Nov 2022, min ref 419.8.		
The Authority needs to approve every bank mandate, the list of authorised signatories for each account, the limits of authority for each account and any amendments to Mandates	Full Council approval has been recorded in minutes. See above.	YES.	
VAT	A VAT account is maintained to ensure that the correct amount of VAT can be reclaimed. Partial Exemption is monitored/observed for income generating properties ie Service Charge Clock Tower House.	YES.	AMCA'S SATISFACTORY BUT REVIEWED
Employment	Staff are paid under PAYE as employees and the necessary system for HMRC RTI is in place. Workplace Pensions regulations are observed and adhered to.	YES.	AMENDMENTS MADE AS DEEMED BY LAW.
Risk Management Arrangements	These are taken into account in the audit process. Responsibility lies with the Insurance and Risk Management Working Group who report separately. Reviews are undertaken annually by the Committees and Full Council.	YES.	REVIEWED
Fixed Assets and Equipment	A full asset register is maintained by the PC & RFO. This is recorded using the RBS Risk Asset Inventory software package. The adequacy of insurance of the Parish Council's assets is reviewed reflecting changes of assets and is considered annually.	YES.	VIEWED AS NECESSARY
Loans and Long-Term Liabilities	A long-term loan exists in relation to the purchase of Clock Tower House. Official approval was sought at the time of application to the Public Works Loan Board. Loan due to be repaid 2027.	YES.	

Each year a draft report is submitted to the full council by the Chairman, the Vice- Chairman, and the RFO or Clerk, who have met to consider the matter and report. The review for the financial year 2022-2023 was undertaken by the Vice Chairman of the Finance and General Purposes Committee, in consultation with the RFO. Those concerned in the review have concluded that the Parish Council has a robust system in place and believe that the arrangements are entirely satisfactory for a council of the size and turnover of Lindfield and what was required has been done. The Committee and Council are recommended to approve the report of the review of the effectiveness of the Internal Control System.

Assessor's signature: *N. E. Pickett*

Assessor's Name: *N. E. Pickett*

Date: *14/2/23.*

Committee Meeting:	Finance & General Purposes Committee
Item	11
Report of:	Parish Clerk
Date:	7 March 2024
Subject:	Internal Communications

Purpose of Report:

1. Members are asked to consider the report on internal communications.

Summary:

2. A survey was conducted on internal communications. All members were invited to participate. Eleven responses were received.

Recommendation(s)

Members are recommended to:

- A) Consider the survey results
- B) Consider next steps

Background:

3. The council at present uses email as its primary method of internal communications. A survey was sent out to all members regarding internal communications (appendix 1).

Survey Findings

4. Some key insights from analyzing the quantitative survey data:
 - The most common device used to access council email is a PC/laptop (82%), followed by mobile phone (64%) and tablet (36%).
 - Most people find their council email very easy or easy to use (64%).
 - 54.54% of members would consider using Microsoft Teams and/or WhatsApp.
 - 80% use the Outlook app if accessing email on a mobile or tablet.
 - Only 1 person uses OneDrive currently to save council documents.
 - Most people check council email daily (64%) or every 2-3 days (36%).
 - 64% never create folders in their email to file correspondence.
 - Finding information in sent/received emails is generally easy (73% very easy/easy).
 - On mobile devices, Word (88%) and Excel (63%) are the most common apps.
 - 72.72% of members are willing to collaborate on documents with others.
 - 91% are happy with email as the primary communication method.
 - 55% would like training on better use of digital communications.

Points raised in the qualitative data include:

Email being an inappropriate platform for council communications.

Training requirement if a new platform was to be used.

Pros and cons of other platforms.

Members only using one system.

The data protection and freedom of information implications of using other and or multiple systems

How information is saved (SharePoint, OneDrive, Teams etc)

Understanding of the differences between Microsoft 365 products (SharePoint, OneDrive, Teams etc)

Considerations

5. Members are asked to consider next steps. These could be:
 - a. At this time do nothing, but undertake the survey again in 12-24 months times.
 - b. Seek to arrange additional training on the use of Microsoft 365.

Financial Implications

6. The council maintains a budget for training which could be used to support any training requirements.

Appendix 1 Survey responses

What device(s) do you use to access your council email account?		How easy do you find information on emails that you have sent or received?	
Tablet (iPad, Amazon Fire etc)	4	Very Easy	4
Mobile Phone	7	Easy	4
PC and or Laptop (Microsoft Windows)	9	Somewhat easy	1
Macbook and or iMac (Apple)	1	Neither easy nor difficult	1
		Difficult	0
		Very difficult	1
How easy do you find your council email account to use?		If using a tablet or mobile device for your council email account do you have any of the following apps installed?	
Very Easy	5	Excel	5
Easy	2	Word	7
Somewhat easy	1	SharePoint	4
Neither easy nor difficult	1	OneDrive	3
Somewhat Difficult	1		
Difficult	1		
Very difficult	0		
What other types of communications would you use if offered?		Would you work on electronic documents with other councillors or staff collaboratively?	
None of the above	2	Yes	8
Microsoft Teams	5	No	2
WhatsApp	6		
If you use email account of a mobile or tablet device do you use the Microsoft Outlook app?		Are you happy with using email as the primary method of internal communication?	
Yes	8	Yes	10
No	2	No	1
Do you use Microsoft OneDrive to save council documents?		Would you like any training on using digital communications better?	
Yes	1	Yes	6
No	10	No	5
How often do you check your council emails?		Is there anything else that would improve your use of communications?	
Everyday	7	Yes	4
Every two to three days	4	No	7
Every four to seven days	0		
Every eight days or higher	0		
Do you create folders in your email account to help file correspondence?			
Routinely	3		
Occasionally	1		
Never	7		

Committee Meeting:	Finance & General Purpose
Item:	13
Report of:	Parish Clerk
Date:	7 March 2024
Subject:	Plan 23-27

Purpose of Report:

1. Members are asked to make a decision relating to Plan 23-27 objectives.

Summary:

2. The Parish Council has agreed to Plan 23-27. Each committee will need to assign members to objectives.

Recommendation(s)

Members are recommended to:

- a) **Confirm arrangements for which members will be assigned to each objective.**

Background:

3. The Council has agreed to implement Plan 23-27 and is working towards the objectives. The E&A committee has already asked members which objectives they wish to be allocated. In May 2024 committee memberships will be confirmed. It is therefore suggested that allocations for objectives be finalised once the committee memberships have been confirmed at the Annual Meeting of Council (16 May 2024).
4. It is proposed that once Committee memberships are confirmed each member is asked which objectives (for each committee) they wish to be assigned. This will be done via an electronic survey. Members will be encouraged to pick multiple objectives for each committee they are a member of.

Policy Context

5. Plan 23-27 is the Council's key strategic document that sets out its aim for the period up until the end of 2027.

Committee Meeting:	Finance & General Purpose
Item:	14
Report of:	Parish Clerk
Date:	7 March 2024
Subject:	Policy documents

Purpose of Report:

1. Members are asked to consider implementing one new policy document and revised Standing Orders and Financial Regulations

Summary:

2. Our existing Standing Orders and Financial Regulations require updating to reflect changes in legislation and best practices. A new policy regarding reserves is also proposed.

Recommendation(s)

Members are recommended to:

- a) **Propose to Full Council that the revised Standing Orders are approved.**
- b) **Propose to Full Council that the revised Financial Regulations are approved.**
- c) **Propose to Full Council that the reserves policy be adopted.**

Background:

3. Standing Orders (SO)

Our existing Standing Orders are based on the NALC 2013 template. This template has now been superseded (2018 including 2022 amendments). The latest version reflects new legislation introduced after 2013. The new SO include:

- GDPR (we already have a separate policy on this)
- Updated transparency requirements (we already comply with these)
- Thresholds for public tendering of contracts in the Public Contract Regulations 2015.

Within the draft, there are additional paragraphs that the Council previously agreed to adopt (4e & 6e). Sentences regarding the Council seal have been removed as we do not have a seal. A paragraph regarding minutes relating to councils with an income or turnover below £25,000 has been omitted

4. Financial Regulations (FR)

The main changes from our existing FR are updates to contracts & procurement legislation. Changes/amendments have been highlighted. We have also amended some payment limits to rectify disparities between payment methods.

5. Reserves Policy

The proposed policy is based on one in use by Hurstpierpoint and Sayers Common. The policy will help support the budget-setting process and ensure the council maintains an appropriate level of general and earmarked reserves.

LINDFIELD PARISH COUNCIL

FINANCIAL REGULATIONS

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Adapted from NALC Model Financial Regulations 2019

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

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council **after consideration of a report by the Finance and General Purposes Committee (F&GP committee)**. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council.
- 1.9. The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the council up to date in accordance with proper practices;
 - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:

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

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

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

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

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

1.14. In addition, the council must:

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

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

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

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chair of Council shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by F&GP.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
- be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
 - initiate or approve accounting transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. Each committee (if any) shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial

year to the council not later than the end of November each year including any proposals for revising the forecast.

- 3.2. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the F&GP committee and the council.
- 3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
 - the council for all items over £5,000;
 - a duly delegated committee of the council for items over £1000; or
 - the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1000.

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

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

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. 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 Chairman of the Council and the Chairman of the relevant Committee or Vice Chairman, it can be agreed by the use of an Urgent Consultation Panel. The Panel will consist of the Chairman, the Vice Chairman, and Chairmen 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.

4.8. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

4.9. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

4.10. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of 15% of the budget.

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

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council by the Chair or Vice Chair of the F&GP Committee. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. The approved schedule shall be ruled off and initialled by the Chair of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

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

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

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

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee]; or
 - c) fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council, or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be affected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council [or duly delegated committee].
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question. In the case of a cheque payable for 'cash', for the purposes of

withdrawing petty cash from the bank, the Clerk and RFO will be additional signatories in order to comply with the requirements of Barclays Bank. The Clerk and RFO would not be signatories on any other cheque.

- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council [or Finance Committee] at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
- 6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

- 6.15. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk and an authorised signatory. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £1000 unless authorised by council or finance committee in writing before any order is placed.
- 6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council/relevant committee and authority for topping-up shall be at the discretion of the council/relevant committee.
- 6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk [and RFO] and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- a) The RFO shall maintain a petty cash float of [£250] for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.

7. PAYMENT OF SALARIES

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of **F&GP committee and where material Full Council.**
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.8. Before employing interim staff, the council must consider a full business case.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be affected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.
- 8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

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

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by the RFO.
- 10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.
- 10.4. A member may not issue an official order or make any contract on behalf of the council.

- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. CONTRACTS

11.1. Procedures as to contracts are laid down as follows:

- a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by legal professionals acting in disputes;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations.
- c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time).
- d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g) Any invitation to tender issued under this regulation shall be subject to Standing Orders^[insert reference of the council's relevant standing order], and shall refer to the terms of the Bribery Act 2010.
- h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced

descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

- i) The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

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

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £1,000.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such

as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

- 15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers.
- 15.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

16. CHARITIES

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

17. RISK MANAGEMENT

- 17.1. The council is responsible for putting in place arrangements for the management of risk. **The Clerk with the Deputy Clerk and the RFO** shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 17.2. When considering any new activity, **the Clerk with the Deputy Clerk and/or RFO** shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.
- 18.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

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Note – Bold text shows a legislative requirement.

1. Rules of debate at meetings

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chair of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chair of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chair of the meeting, is expressed in writing to the chair.
- h A councillor may move an amendment to his/her/their own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chair of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chair of the meeting.
- k One or more amendments may be discussed together if the chair of the meeting considers this expedient but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- o Unless permitted by the chair of the meeting, a councillor may speak once in the debate on a motion except:
 - i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since he/she/they last spoke;
 - iii. to make a point of order;

- iv. to give a personal explanation; or
- v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he/she/they considers has been breached or specify the other irregularity in the proceedings of the meeting he/she/they is concerned by.
- q A point of order shall be decided by the chair of the meeting and his/her/their decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
 - i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his/her/their right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed five minutes without the consent of the chair of the meeting.

2. Disorderly conduct at meetings

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under standing order 2(b) is ignored, the chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. Meetings generally

Full Council meetings ●
Committee meetings ●
Sub-committee meetings ●

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises**

are available free of charge or at a reasonable cost.

- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice**
- d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed fifteen minutes unless directed by the chair of the meeting.
- g Subject to standing order 3(f), a member of the public shall not speak for more than three minutes.
- h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given.
- i A person shall raise his/her/their hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chair of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct his/her/their comments to the chair of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chair of the meeting shall direct the order of speaking.
- l **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**
- m **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- n **The press shall be provided with reasonable facilities for the taking of**

- their report of all or part of a meeting at which they are entitled to be present.
- o **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in his/her/their absence be done by, to or before the Vice-Chair of the Council (if there is one).**
- p **The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair of the Council (if there is one) if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
- q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**
- r **The chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his/her/their casting vote whether or not he/she/they gave an original vote. See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair of the Council at the annual meeting of the Council.**
- s **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his/her/their vote for or against that question. Such a request shall be made before moving on to the next item of business on the agenda.**
- t The minutes of a meeting shall include an accurate record of the following:
 - i. the time and place of the meeting;
 - ii. the names of councillors who are present and the names of councillors who are absent;
 - iii. interests that have been declared by councillors and non-councillors with voting rights;
 - iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
 - v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
 - vi. if there was a public participation session; and
 - vii. the resolutions made.
- u **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his/her/their right to participate and vote on that matter.**
- v **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three. See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.**

- w **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.
- x A meeting shall not exceed a period of two and a half hours.

4. Committees and sub-committees

- a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee. Terms of reference should be reviewed at least every three years.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The Council may appoint standing committees or other committees as may be necessary, and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer () days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chair at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
 - ix. shall determine if the public may participate at a meeting of a committee;
 - x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
 - xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
 - xii. may dissolve a committee or a sub-committee.
- e Allow all members the opportunity to take part in discussions at committee meetings irrespective of whether they are a member of that committee. Non-committee members are not entitled to take part in voting. It is good practice for the non-committee member to inform the relevant Chair before the meeting that they will be attending and which item(s) on the agenda they wish to take part

in.

5. Ordinary council meetings

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chair and Vice-Chair (if there is one) of the Council.**
- f **The Chair of the Council, unless he/she/they has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his/her/their successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chair of the Council, if there is one, unless he/she/they resigns or becomes disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, he/she/they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but shall give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chair of the Council has been re-elected as a member of the Council, he/she/they shall preside at the annual meeting until a new Chair of the Council has been elected. He/she/they may exercise an original vote in respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice-Chair (if there is one) of the Council at the annual meeting, the business shall include:
 - i. **In an election year, delivery by the Chair of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of his/her/their acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;

- iii. Receipt of the minutes of the last meeting of a committee;
- iv. Consideration of the recommendations made by a committee;
- v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
- vi. Review of the terms of reference for committees;
- vii. Appointment of members to existing committees;
- viii. Appointment of any new committees in accordance with standing order 4;
- ix. Review and adoption of appropriate standing orders and financial regulations;
- x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
- xi. Review of representation on or work with external bodies and arrangements for reporting back;
- xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
- xiii. Review of inventory of land and other assets including buildings and office equipment;
- xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
- xv. Review of the Council's and/or staff subscriptions to other bodies;
- xvi. Review of the Council's complaints procedure;
- xvii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
- xviii. Review of the Council's policy for dealing with the press/media;
- xix. Review of the Council's employment policies and procedures;
- xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.
- xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

6. Extraordinary meetings of the council, committees, sub-committees and urgent matters.

- a **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chair of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**
- c The chair of a committee [or a sub-committee] may convene an extraordinary meeting of the committee [or the sub-committee] at any time.
- d If the chair of a committee [or a sub-committee] does not call an extraordinary meeting within seven days of having been requested to do so by two members of the committee [or the sub-committee], any two members of the committee [or the sub-committee] may convene an extraordinary meeting of the committee [or a sub-committee].

- e If a matter is deemed “urgent” and if outside scheduled committee meetings or Full Council and with the consent of the Chairman of the Council and the Chairman of the relevant Committee or Vice Chairman, it can be agreed by the use of an Urgent Consultation Panel. The Panel will consist of the Chairman, the Vice Chairman, and Chairmen 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.

7. Previous resolutions

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least three councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. Voting on appointments

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chair of the meeting.

9. Motions for a meeting that require written notice to be given to the proper officer

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council’s statutory functions, powers and obligations or an issue which specifically affects the Council’s area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least ten clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least seven clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the

Proper Officer shall consult with the chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.

- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. Motions at a meeting that do not require written notice

- a The following motions may be moved at a meeting without written notice to the Proper Officer:
 - i. to correct an inaccuracy in the draft minutes of a meeting;
 - ii. to move to a vote;
 - iii. to defer consideration of a motion;
 - iv. to refer a motion to a particular committee or sub-committee;
 - v. to appoint a person to preside at a meeting;
 - vi. to change the order of business on the agenda;
 - vii. to proceed to the next business on the agenda;
 - viii. to require a written report;
 - ix. to appoint a committee or sub-committee and their members;
 - x. to extend the time limits for speaking;
 - xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
 - xii. to not hear further from a councillor or a member of the public;
 - xiii. to exclude a councillor or member of the public for disorderly conduct;
 - xiv. to temporarily suspend the meeting;
 - xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
 - xvi. to adjourn the meeting; or
 - xvii. to close the meeting.

11. Management of information

See also standing order 20.

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or**

personal data without legal justification.

- d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. Draft minutes

Full Council meetings ●
Committee meetings ●
Sub-committee meetings ●

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he/she/they shall sign the minutes and include a paragraph in the following terms or to the same effect:
"The chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but his/her/their view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings."
- e Upon a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13. Code of conduct and dispensations

See also standing order 3(u).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless he/she/they has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he/she/they has a disclosable pecuniary interest. He/she/they may return to the meeting after it has considered the matter in which he/she/they had the interest.
- c Unless he/she/they has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he/she/they has another interest if so required by the Council's code of conduct. He/she/they may return to the meeting after it has considered the matter in which he/she/they had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper**

Officer as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.

- e A decision as to whether to grant a dispensation shall be made by the Proper Officer.
- f A dispensation request shall confirm:
 - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required.
- h **A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
 - i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
 - ii. **granting the dispensation is in the interests of persons living in the Council's area; or**
 - iii. **it is otherwise appropriate to grant a dispensation.**

14. Code of conduct complaints

- a Upon notification by Mid Sussex District Council that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Proper Officer shall, subject to standing order 11, report this to the Council.
- b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chair of Council of this fact, and the Chair shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(d).
- c The Council may:
 - i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
 - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
- d **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

15. Proper officer

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s)

nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.

- b The Proper Officer shall:
- i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
 - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
 - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;
 - ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least seven days before the meeting confirming his/her/their withdrawal of it;
 - iii. **convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in his/her/their office;**
 - iv. **facilitate inspection of the minute book by local government electors;**
 - v. **receive and retain copies of byelaws made by other local authorities;**
 - vi. hold acceptance of office forms from councillors;
 - vii. hold a copy of every councillor's register of interests;
 - viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
 - ix. liaise, as appropriate, with the Council's Data Protection Officer (if there is one);
 - x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
 - xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
 - xii. arrange for legal deeds to be executed; (*see also standing order 23*);
 - xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
 - xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a document for such purpose;
 - xv. refer a planning application received by the Council to the Chair or in his/her/their absence the Vice-Chair (if there is one) of the Planning, Traffic & Transport Committee within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Planning, Traffic & Transport Committee;
 - xvi. manage access to information about the Council via the publication scheme.

16. Responsible Financial Officer

- a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

17. Accounts and accounting statements

- a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
 - i. the Council's receipts and payments (or income and expenditure) for each quarter;
 - ii. the Council's aggregate receipts and payments (or income and expenditure) for the year to date;
 - iii. the balances held at the end of the quarter being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
 - i. each councillor with a statement summarising the Council's receipts and payments (or income and expenditure) for the last **month** and the year to date for information; and
 - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

18. Financial controls and procurement

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and

- v. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds referred to in standing order 18(f) is subject to the “light touch” arrangements under Regulations 109-114 of the Public Contracts Regulations 2015 unless it proposes to use an existing list of approved suppliers (framework agreement).**
- d. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
 - i. a specification for the goods, materials, services or the execution of works shall be drawn up;
 - ii. an invitation to tender shall be drawn up to confirm (i) the Council’s specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council’s written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
 - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- e. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- f. **Where the value of a contract is likely to exceed the threshold specified by the Office of Government Commerce from time to time, the Council must consider whether the Public Contracts Regulations 2015 or the Utilities Contracts Regulations 2016 apply to the contract and, if either of those Regulations apply, the Council must comply with procurement rules. NALC’s procurement guidance contains further details.**

19. Handling staff matters

- a. A matter personal to a member of staff that is being considered by a meeting of Council OR the Finance and General Purposes Committee OR the Administration Sub-Committee is subject to standing order 11.
- b. Subject to the Council’s policy regarding absences from work, the Council’s most senior member of staff shall notify the chair of Council OR the Finance and General Purposes Committee or, if he/she/they is not available, the vice-chair (if there is one) of Council OR the Finance and General Purposes Committee of absence occasioned by illness or other reason and that person shall report such absence to Finance and General Purposes Committee OR

the Administration Sub-committee at its next meeting.

- c The chair of Council OR the Finance and General Purposes Committee or in his/her/their absence, the vice-chair shall upon a resolution conduct a review of the performance and annual appraisal of the work of the Clerk. The reviews and appraisal shall be reported in writing and are subject to approval by resolution of the Finance and General Purposes Committee or the Administration Sub-Committee.
- d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff (or other members of staff) shall contact the chair of Council OR the Finance and General Purposes Committee or in his/her/their absence, the vice-chair of Council OR the Finance and General Purposes Committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Finance and General Purposes Committee.
- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the Clerk relates to the chair or vice-chair of Council, this shall be communicated to another member of Finance and General Purposes Committee, which shall be reported back and progressed by resolution of Finance and General Purposes Committee.
- f Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

20. Responsibilities to provide information

See also standing order 21

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- b **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

21. Responsibilities under data protection legislation

(Below is not an exclusive list). *See also standing order 11.*

- a The Council may appoint a Data Protection Officer.
- b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning his/her/their personal data.**
- c **The Council shall have a written policy in place for responding to and managing a personal data breach.**

- d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f **The Council shall maintain a written record of its processing activities.**

22. Relations with the press/media

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

23. Execution and sealing of legal deeds

See also standing orders 15(b)(xii)

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b **Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

24. Communicating with district and county or unitary councillors

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the District and County Council OR Unitary Council representing the area of the Council.
- b Unless the Council determines otherwise, a copy of each letter sent to the District and County Council OR Unitary Council shall be sent to the ward councillor(s) representing the area of the Council.

25. Restrictions on councillor activities

- a. Unless duly authorised no councillor shall:
 - i. inspect any land and/or premises which the Council has a right or duty to inspect; or
 - ii. issue orders, instructions or directions.

26. Standing orders generally

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least three councillors to be given to the Proper Officer in accordance with standing order 9.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.

- d The decision of the chair of a meeting as to the application of standing orders at the meeting shall be final.

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Reserves Policy

1 PURPOSE

- 1.1 Local authorities are required to have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement.¹ The level of reserves will vary according to local circumstances and will be informed by the future expenditure plans of the authority.
- 1.2 Lindfield Parish Council is adopting a Reserves Policy to support their budget setting process and ensure they maintain appropriate levels of general and earmarked reserves.

2 TYPES OF RESERVES

2.1 General Reserves

- 2.1.1 The general reserve represents the unspecified balances held by the council. The purpose of the general reserve is to operate a working balance to help manage the impact of uneven cashflows during the financial year, and to provide a contingency amount for emerging or unforeseen events.
- 2.1.2 The balance of the general reserve will increase or decrease at the end of each financial year, subject to the final actual performance against budget.
- 2.1.3 There is no definitive minimum or maximum level of general reserves that an authority should hold, although recommended guidance² suggests an amount of between 3 to 12 months net revenue expenditure (NRE³). Larger councils are recommended to hold between 3 to 6 months NRE.
- 2.1.4 Lindfield Parish Council aim to maintain the general reserve at a minimum of 3 months NRE and review this level at least annually as part of the budget setting process.

2.2 Earmarked Reserves

- 2.2.1 Earmarked reserves allow the accumulation of funds for use at a future date for specified planned expenditure projects. Balances on earmarked reserves will increase through decisions of the council to add to the requirement and decrease as they are spent on the specified projects. Once a project has ended, the earmarked reserve will be closed, and any remaining balance transferred to the general reserve.
- 2.2.2 There is no minimum or maximum level of recommended earmarked reserves as this will depend entirely on the planned future projects of the authority.
- 2.3 Some earmarked reserves are restricted and can be used only for the purpose they were initially put aside for. These typically include:
 - Section 106 – can only be used to fund certain items.
 - Capital Receipts – used for receipt of funds from the sale of any capital item valued at over £10,000. The funds can only be used to purchase another capital item and/or repay borrowing.
 - Some Grants – may be restricted to the original reason for the grant award, and unused funds may be required to be returned to the granting body.
- 2.2.4 Lindfield Parish Council aim to maintain a level of earmarked reserves appropriate to the level of future planned expenditure projects and review these at least annually as part of the budget setting process.

3 MONITORING AND REVIEWING RESERVES

- 3.1 The level of both general and earmarked reserves is monitored through the RBS accounting system, and regularly reported to the Finance & General Purposes Committee.

¹ Local Government Finance Act 1992, S32 & 43.

² Good Councillors Guide to Finance and Transparency 2019.

³ NRE is defined as the precept less any loan repayments and/or amounts included for capital projects and transfers to earmarked reserves.

- 3.2 Decisions to increase amounts held in earmarked reserves on an annual basis will form part of the budget setting process, with formal approval confirmed by Council. In year decisions to transfer funds between reserves will be considered by the Finance & General Purposes Committee, with a recommendation put to Council for approval.

Implemented:	Day/Month/Year
Version:	v1
Next review:	Day/Month/Year

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F&GP Item 17

Training 2023-2027

Date	Training Course	Provider	Cllr(s)	Staff
24 May 23	Emergency First Aid at Work	MSVA		Clerk
8 Jun 23	Councillors: Roles, Responsibilities & Working Relationships	Mulberry	A.Beecroft	
14 Jun 23	Policies, Powers & Duties	Mulberry	T.Webster *	
15 Jun 23	Finance for Councillors	Mulberry	A.Beecroft	
29 Jun 23	Introduction to Planning	Mulberry	S.Nisbett	
4 Jul 23	Emergency First Aid at Work	MSVA		Deputy Clerk
25 Jul 23	Face to Face - New Councillors Training Day	Mulberry	I.Burns S.Nisbett	
17 Nov 23	Introduction to Political Astuteness	SLCC		Clerk
23 Jan 24	Making Effective Planning Representations	Mulberry		Deputy Clerk
29 Jan 24	Managing Local Council Elections	SLCC		Clerk
30 Jan 24	How to use ChatGPT: Use AI to do Council Tasks Faster	SLCC		Clerk
6 Feb 24	Emergency First Aid at Work	MSVA		VO
7 Feb 24	Chairs Training	Mulberry	A.Beecroft	
22 Feb 24	Exploring the Far Right	Community Security Trust	L.Grace	
15 Apr 24	The Essentials of Pre-application Meetings and Discussions	Mulberry	A.Beecroft I.Burns V.Upton	
18 Apr 24	Councillors roles and responsibilities	Mulberry	L.Grace	

* Attended Lindfield Rural Parish Councillor