



Penrith Town Council

Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR

Tel: 01768 899 773 Email: office@penrithtowncouncil.co.uk

DATE: 13 September 2021

NOTICE IS HEREBY GIVEN that an **ORDINARY MEETING** of **THE FINANCE COMMITTEE** will be held on **20 September 2021, at 6.00pm** and you are hereby **SUMMONED** to attend to transact the business as specified in the agenda and reports hereunder.

The Meeting will be held at **Penrith Parish Centre, St Andrews**

To assist in the speedy and efficient dispatch of business', Members should read the agenda and reports in advance of the meeting. Members wishing to obtain factual information on items included on the Agenda are asked to enquire of the relevant officer **PRIOR** to 9.00am on the day of the meeting.

Members are asked to indicate if they wish to speak on an item **PRIOR** to the meeting (by 1.00pm on the day of the meeting at the latest) by emailing office@penrithtowncouncil.co.uk

COMMITTEE MEMBERSHIP

Cllr. Burgin
Cllr. Davies
Cllr. Hawkins

South Ward
West Ward
North Ward

Cllr. Jackson
Cllr. Kenyon
Cllr. Shepherd

North Ward
North Ward
East Ward

A handwritten signature in black ink, appearing to read 'I Parker'.

Mr I Parker, Acting Town Clerk

The Town Council resolved from 20 May 2019, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence)(Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

AGENDA FOR THE MEETING OF FINANCE COMMITTEE 20 SEPTEMBER 2021

PART I

1. Apologies for Absence

Receive apologies from Members.

2. Confirmation of the Minutes of Previous Meetings

Authorise the Chair to sign, as a correct record, the minutes of the Committee held on Monday 28 June 2021.

3. Declarations of Interest and Requests for Dispensations

Receive declarations by Members of interests in respect of items on this agenda and apply for a dispensation to remain, speak and/or vote during consideration of that item.

ADVICE NOTE:

Members are reminded that, in accordance with the revised Code of Conduct, they are required to declare any disclosable pecuniary interests or other registrable interests which have not already been declared in the Council's Register of Interests. (It is a criminal offence not to declare a disclosable pecuniary interest either in the Register or at the meeting.) Members may, however, also decide, in the interests of clarity and transparency, to declare at this point in the meeting, any such disclosable pecuniary interests which they have already declared in the Register, as well as any other registrable or other interests. If a Member requires advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote, he/she is advised to contact the Monitoring Officer at least 24 hours in advance of the meeting

4. Public Participation

Receive any questions or representations which have been received from members of the public. There is a period of up to 15 minutes in total for members of the public to ask questions or submit comments.

ADVICE NOTE:

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. The public must make a request in writing to the Town Clerk **PRIOR** to the meeting, when possible. A member of the public can speak for up to three minutes. 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

5. EXCLUDED ITEM: Public Bodies (Admissions to Meetings) Act 1960

Determine whether items **19 and 20** should be considered without the presence of the press and public, pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act, 1960, as publicity relating to that (any of those) matter/s may be prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for the other special reasons noted in relation to that matter on the agenda.

6. Budgetary Control Statement 2021/22: 31 August 2021

Review and approve the Budgetary Control Statement for the period 31 August 2021 and recommend that the statement be ratified by Full Council.

7. Payments for Approval

- a) Note that Cllr Hawkins and Cllr Kenyon accessed the Electronic Banking System to reconcile the monthly report of all payments made for the relevant period and would be able to recommend that each payment aligned with the invoices.
- b) To agree two Members to undertake the Payments for Approval reconciliation for the meeting of Finance Committee on the 08 November 2021.
- c) Approve the monthly report of payments for June, July and August 2021.

8. Bank Reconciliation

Approve and sign the bank reconciliation as of 30 June, 31 July and 31 August 2021 as a correct record.

Note that at the time of preparing the June bank reconciliation, more information was awaited for £1,000 transaction, which was not entered on to Sage and so shows as a difference on the reconciliation. The information was received shortly after this, and the transaction posted into Sage. The July reconciliation shows that the difference has been cleared.

9. Risk Assessments

Consider and approve the corporate risk assessments and recommend that these are ratified by Full Council.

10. Policy Review

Review of policies and recommend that these are ratified by Full Council:

- a) Procurement Policy
- b) Financial Regulations.

11. Internal Audit Plan

Consider the outline Internal Audit Plan for 2021-22.

12. Budget Process 2022-23

Consider the process for the development of the 2022-23 Budget.

13. Project Budget

To receive a verbal report from the Responsible Finance Officer asking members to give consideration to the commitment of the Project Budget.

14. Annual Accounts 2020/21 – External Audit Opinion

The Accounts and Audit Regulations 2015 require the Council to publish, on its website, Sections 1 and 2 of the 2020/21 Annual Return (the Annual Governance Statement and the Summary Accounts), together with the Audit Certificate, by Thursday 30 September. At the time of preparing the agenda for this meeting, the Council has not yet received an opinion on its 2020/21 Accounts from the External Auditor, PKF Littlejohn. The opinion will be reported to this Committee and Full Council when available.

15. Bank Accounts

To receive a verbal report from the Responsible Finance Officer giving the position on the balances in the Council's accounts.

16. Thacka Beck Field

To receive and note a report from the Services and Contracts Manager on matters associated with Thacka Beck Field and to consider recommending that Council approves an additional budget from the Devolution Reserve to meet the costs of enhancement works.

17. Cornmarket Bandstand

To consider a request from the Board and Elbow to use the area to front of the Bandstand.

18. Next Meeting

Note that the next meeting is scheduled for **08 November 2021 at 6.00pm**, at **Penrith Parish Centre, St Andrews**.

PART II – PRIVATE SECTION

The following is exempt information as it relates to the financial or business affairs of any particular person (including the authority holding that information) and personal sensitive information relating to members of staff.

19. Staffing Matters

To receive a report on the Solicitor post.

20. Staffing Matters

To receive a report on the Sustainability Officer post.

**FOR THE ATTENTION OF ALL MEMBERS OF
THE FINANCE COMMITTEE
AND FOR INFORMATION TO ALL REMAINING MEMBERS OF
THE TOWN COUNCIL**

Access to Information

Copies of the agenda are available for members of the public to inspect prior to the meeting. Agenda and Part I reports are available on the Town Council website

Background Papers

Requests for the background papers to the Part I reports, excluding those papers that contain exempt information, can be made to the Town Clerk address overleaf between the hours of 9.00 am and 3.00 pm, Monday to Friday via office@penrithtowncouncil.co.uk

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Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR

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DRAFT Minutes of the meeting of the

FINANCE COMMITTEE

Held at Penrith Parish Centre St Andrews on **Monday 28 June 2021**, at 6.00 p.m.

PRESENT

Cllr. Burgin
Cllr. Davies

South Ward
West Ward

Cllr. C Shepherd East Ward

Services and Contracts Manager
Responsible Finance Officer

The Town Council resolved from 20 May 2019, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

DRAFT

MINUTES FOR THE MEETING OF

FINANCE COMMITTEE

28 June 2021

PART I

FIN21/01 Apologies for Absence

Apologies for absence were received from Councillors Jackson and Kenyon.

Councillor Hawkins was absent without apologies.

FIN21/02 Appointment of Vice Chair

Councillor C. Shepherd be appointed as Vice Chair of the Finance Committee for the remainder of the 2021-22 municipal year.

**FIN21/03 Declarations of Interest and Requests for
Dispensations**

Members noted that no declarations of interests or requests for dispensations by Members in respect of items on the agenda were received prior to the meeting.

FIN21/04 Public Participation

Public Representations

Members noted that there were no questions or representations that had been received from members of the public prior to the meeting.

**FIN21/05 Excluded Item: Public Bodies (Admission to
Meetings) Act 1960**

Members confirmed that there were no matters that should be considered without the presence of the press and public.

FIN21/06 Salkeld Road Allotment Boundary

Members considered the report regarding the Salkeld Road Allotment boundary which included the surveyor's findings.

RESOLVED THAT:

- i. Members noted and approved the surveyors report and findings contained within.
- ii. Members noted that the interested parties have accepted the line of the boundary in accordance with the surveyor's findings.

FIN21/07 Thacka Beck Field

Members considered the report setting out an approach for the enhancement of Thacka Beck Field.

RESOLVED THAT:

- i. The broad range of options for the enhancement of Thacka Beck Field as set out in the report be approved
- ii. The Services and Contracts Manager progresses elements of the minor enhancements as set out as Stage 1.
- iii. A Tree Survey be commissioned
- iv. A Biodiversity Survey be commissioned
- v. A site visit for members of the Finance Committee and the local ward councillor be arranged.
- vi. The Services and Contracts Manager enquires with the Pategill Tenants and Residents Association to establish if they are willing to support the Council with local consultation ahead of any enhancements as set out as Stage 2.
- vii. The risk assessment for Thacka Beck Field be approved.
- viii. The Services and Contracts Manager is given delegated authority to explore and develop the enhancement options and report back to the Finance Committee.

FIN21/08 Payments for Approval

- a. Members noted that Cllr Burgin and Cllr C. Shepherd verified and confirmed that the banking transaction history reconciled and agreed with the transactions circulated with the meeting documents.
- b. Members were asked to agree the two Councillors to undertake the Payments for Approval checking at the next meeting of the Finance Committee.
- c. Members considered the Monthly Report of Payments for April and May 2021.

RESOLVED THAT:

- i. Cllr Hawkins and Cllr Kenyon check the Payments for Approval for the meeting of the Finance Committee on the 20 September 2021.
- ii. The Monthly Report of Payments for April and May 2021 be approved.

FIN21/09 Bank Reconciliation

Members considered the Bank Reconciliation for the HSBC Bank account for the period ending 30 April and the 31 May 2021.

RESOLVED THAT:

The Bank Reconciliation for the HSBC Bank account for the period ending 30 April and 31 May 2021 be approved and signed by Cllr Burgin.

FIN21/10 Budgetary Control Statement 2021: 31 May 2021

Members considered the Budgetary Control Statement 2021/22 Expenditure for the period to 31 May 2021.

RESOLVED THAT:

The Budgetary Control Statement of Expenditure to the 31 May 2021 be approved and go forward for final ratification by Full Council.

FIN21/11 Investment of Funds with CCLA

Members noted that the Council has received the full years precept and grant income from Eden District Council and that its HSBC bank balance stood at £485,000 on 10 June 2021. In accordance with the Investment Strategy, Members considered whether some of these funds be invested with the CCLA Public Deposit Sector Fund as they will not be needed to meet expenditure until later in the year.

RESOLVED THAT:

A sum of £300,000 be withdrawn from the HSBC account and deposited in the CCLA Public Sector Deposit Fund; and that the position on the Council's accounts be considered at the September meeting of the Finance Committee.

FIN21/12 Bank and Investment Account Signatories Finance Outturn Report – Year Ended 31 March 2021

Members were asked to review and approve the bank and investment account signatories for the Council's accounts.

RESOLVED THAT:

- i. Councillors Burgin, Kenyon, Jackson, Hawkins, Shepherd, Davies be approved as the authorised account signatories for the HSBC Bank account.
- ii. Councillors Burgin, Kenyon, Hawkins, Shepherd, Davies be approved as the authorised account signatories for the Cumberland Building Society account.
- iii. Councillors Burgin, Kenyon, Jackson, Hawkins, Shepherd, Davies be approved as the authorised account signatories for the Penrith Building Society Account
- iv. Councillors Burgin, Hawkins, Jackson, Shepherd be the authorised account signatories for the CCLA Public Sector Deposit Fund.
- v. Members noted minute FIN20/25 that all members of the Finance Committee be approved as signatories to the Council's accounts where permitted; and if signatories are limited, they should be those authorised for the CCLA account.

FIN21/13 Finance Committee Work Plan 2021/22

Members received and noted the Finance Committee Work Plan 2021/22.

FIN21/14 Next Meeting

Members noted that the next meeting of the Finance Committee is scheduled for Monday 20 September 2021 at 6.00pm and the venue is to be determined.

CHAIR:

DATE:

FOR ATTENTION FOR ALL MEMBERS OF FINANCE COMMITTEE AND FOR INFORMATION TO THE TOWN COUNCIL

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FINANCE COMMITTEE

20 September 2021

Matter: Budgetary Control Statement 2021/22: Expenditure to 31 August 2021

Purpose of Report:

Consider the budgetary control statement for the five-month period to 31 August 2021

Item no: 06

Author: Jack Jones, RFO

Supporting Member: Cllr Roger Burgin, Committee Chair

This is a public report

Recommendations

The Committee is recommended to:

- i. Review and approve the budgetary control statement.

Law and legal implications

The Town Council resolved from 20 May 2019, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

The Local Government Act 1972 requires the Council to have sound financial management.

Link to Council Priorities

Robust budgetary control supports the Council in its delivery of priorities within the approved budget framework.

1. Report Details

A. Budgetary Control Statement (Appendix A)

The attached budgetary control statement shows the following information, analysed over the most detailed budget headings:

- The full year's Approved Budget for 2021/22, which was ratified by Council on 25 January 2021.
- The Latest Budget for the full year; the only changes made from the Approved Budget relate to the transfer of budgets agreed by Council on 24 May 2021 to allocate resources for the implementation of the new Grants scheme.
- The budget to date, based on the latest budget for the year. This proportion is the anticipated budget for the first five months of the year, based on a forecast of the

expected pattern of income and expenditure, known as the budget profile. For most headings, this profile will be a simple pro-rata of the annual budget (ie 5/12ths for the current period), however more detailed profiles have been used for several budget headings (eg Greening expenditure is weighted towards the first half of the year).

- Actual income and expenditure to 31 August, based on the matching principle, which means taking account of all income and expenditure which relates to the period, irrespective of when it is paid/received. An exception to the general matching rule is that grants approved but not yet paid at the end of the period are included as expenditure, on the basis that this gives a truer view of expenditure against budget.
- The variance between the actual income and expenditure and the profiled latest budget for the period. Variances are expressed as favourable (positive) where there is an underspending or increased income, and as adverse (negative and bracketed) where there is an overspending or reduced income.
- The position on the Council's three reserves: its General Reserve, Devolution and Acquisitions Reserves, at the end of August. To give a truer view of the General Reserve, it is assumed that contributions to the Devolution Reserve are made during the year at each month-end.

B. Commentary

The statement shows underspendings on the majority of budget headings. It is clear that the current staffing situation, coupled with the effects of the pandemic, is adversely affecting key spending programmes.

B.1 Income

Overall income of £190,788 is just below the profiled budget of £191,020.

- The full year's precept and CTRS grant income has been received from Eden DC; the appropriate proportion of each has been allocated to this period.
- It is already clear that lower investment returns will fail to meet the budget target, which now looks particularly optimistic.

B.2 Planning Committee

Expenditure of £763 is shown against the profiled budget of £7,122, an underspending of £6,359.

- £3,404 of the variance relates to Planning services; expenditure is difficult to profile as it is dependent on progress with the Neighbourhood Plan.
- The Climate Change annual budget of £13,300 excludes the associated staffing costs, which are reported in the Finance Committee. The budget is profiled over the final three quarters of the year and totals £2,955 to 31 August. There has been no spend against this amount, for reasons which are known to the Committee.

B.3 CCEG Committee

Net spend of £18,287 is shown against the profiled budget of £39,888, an underspending of £21,601.

- There has been little expenditure on Town Projects, including Covid-19 Response, reflected in the £7,256 underspending against budget.
- Staff time of £1,175 has been charged to the Arts & Cultural Strategy rather than Officer Support; this could be re-allocated if the Strategy budget is under pressure. Overall, Arts & Entertainment shows an underspending of £5,075.
- The Greening budget records expenditure of £7,825 to date. This exceeds the profiled budget of £4,167 and is an overspend of £2,825 against the full year's budget. The overspending is attributable to the £2,864 purchase of planters for the Monument; these were ordered in January to be met from last year's budget, however they have only recently been supplied. The CCEG Committee will be asked to suggest a transfer of estimates from another of its budgets to fund the overspending.
- As the Grants scheme was only approved on 24 May, expenditure has been profiled over the final three quarters of the year. The only expenditure to date is on two Large Grants and the overall budget is underspent by £10,388.
- The Corporate Communications budget, which includes Community Engagement, is currently underspent by £2,540, a variance which is likely to increase in the next few months.

B.4 Finance Committee

Net expenditure of £133,934 is shown against the budget to date of £142,300, an underspending of £8,366. The main variances are as follows:

- The approved Staffing budget allows for the salary of the Sustainability Officer from 1 July, so the profile includes the post's costs from that date. In overall terms, the budget is underspent by £1,306, mainly on costs associated with staffing. Within this figure, direct staff costs are currently underspent by £63: to date, the saving on the vacant Community Engagement Officer post has been offset by her untaken annual leave, the allowance paid to the Acting Town Clerk and additional staff cover for the Town Clerk's absence.

The approved budget includes an allowance of 1.0% for the annual inflationary pay award. This was set in January, based on an expectation that public sector pay might be frozen. Nationally, local government unions have submitted a claim for a 10% pay increase; currently they are consulting their members on an offer of 1.75% from the employers' side.

- Civic Regalia shows an overspend of £742 due to the £485 purchase of a press and seal and £221 for past Mayors' brooches; this can be offset against administrative cost underspendings.

- The IT budget is currently underspent by £2,737; it is still too early to say if this indicates an ongoing trend.
- Devolved Services budgets are underspent by £5,483 in total, which is mirrored by a similar variance on the amount contributed to the Devolution Reserve. Currently there are variances on several headings:
 - Allotments show an underspending of £895, after meeting the surveyor's costs for Salkeld Road.
 - Benches are underspent by £1,787, mainly due to the receipt of income for a memorial bench before its purchase.
 - Fairhill Park is overspent by £869, which appears to be a profiling issue.
 - There has been little spend on Thacka Beck, which is underspent by £1,124.
 - The budget for producing an action plan for Local Government re-organisation has not yet been used, but Officers intend to progress this later in the year.
- Expenditure on Other Overheads is £2,102 below the profiled budget, the largest variance being £1,042 on Legal Fees which records nil expenditure.
- Repairs and Renewals show an underspending of £1,250 to date as there has been no call on the budget.

B.5 Contingency

- The profiled portion of the contingency provision, £417, is shown as fully underspent as any unforeseen expenditure is allocated to the correct budget heading.

B.6 Total Expenditure & Increase/Decrease in General Reserve

- The individual variances result in an underspending of £36,743 against the profiled total expenditure budget of £189,727. As there is £232 less income, there is a net variation of £36,511 on the profiled amount transferrable to the General Reserve.

B.7 Reserves

- The Actual to date column includes the General Reserve balance at 1 April 2021 of £340,432 which was £63,945 higher than forecast in the Approved Budget because of underspendings in 2020/21.
- The profiled budget assumes that the Reserve should increase by £1,293 in the period, resulting in a balance of £277,780 at 31 August. The actual balance on the reserve at the month end is £378,236, which is £100,456 higher than expected.
- The Devolution Reserve opened the year with a balance of £135,948, which was £14,070 higher than the Approved Budget. As noted above, the actual amount of £15,763 transferrable into the Devolution Reserve is £5,483 higher than profile, resulting in a total of an additional £19,553 in the Reserve.

- The Approved Budget assumes that no use will be made of the £50,000 held in the Acquisitions Reserve during 2021/22, although this money will be available if required.

C. Balance Sheet (Appendix B)

Appendix B shows the Council's balance sheet as at 31 August 2021. The following points may be noted:

- The total invested of £744,773 includes £300,000 placed with CCLA pending its use to fund expenditure later in the year.
- The main debtor balance is July and August's VAT of £1,478 which has been reclaimed from HMRC.
- Prepayments of £12,240 include adjustments for insurance, office rental, licences, subscriptions and maintenance agreements.
- The HSBC Bank balance stands at £114,229; it is proposed to review whether funds need to be withdrawn from the CCLA account in the near future to meet cash flow requirements.
- Accruals of £11,504 represent goods and services received before 31 August, where the payment was not made by that date. Individual items include £4,500 grants, £1,524 staff's additional hours, £590 for accommodation, £800 Community Caretaker invoices, £500 for printing and £2,700 audit and accountancy fees.
- The Payroll Control balance of £9,110 relates to deductions calculated in the September payroll; the total is due to HMRC for income tax and national insurance and to Cumbria Pension Fund for superannuation.
- The Receipts in Advance figure comprises £270,156 income for September 2021 to March 2022, already received from Eden DC as precept or devolved services grants, together with £2,129 from United Utilities for planting maintenance.

D. Conclusion

The budgetary control statement shows that overall spending to the end of August was around £37,000 below the Latest Budget for the period. The Council is now five months into the financial year, suggesting that the underspending will continue into the coming months and which, given the current staffing situation, is likely to increase as the year progresses. Officers are beginning to consider expenditure levels as part of the budget process and have been requested to be as realistic as possible about the forecast outturn for the current year.

Finally, there are no issues arising from the Council's balance sheet at 31 August.

2. Options Analysis including risk assessment

Risk & Consequences

The Council may fail to receive expected income or may incur unexpected overspending, potentially leading to the curtailment of planned expenditure.

Adverse criticism of over or underspending.

Controls Required

A sound budgetary control system with regular reporting and identification of issues.

3. Financial and Resource Implications

This report is concerned solely with financial management.

Appendices

- Appendices - Income & Expenditure and Balance Sheet statements

Background Papers

- Transaction and trial balance reports from the Sage accountancy system
- Budgetary control working papers



Penrith Town Council

BUDGETARY CONTROL STATEMENT: FIVE MONTHS ENDED 31 AUGUST 2021

Approved Budget 2021/22	Latest Budget 2021/22	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
		INCOME			
450,069	450,069	Precept: Council Tax	187,529	187,529	0
7,700	7,700	EDC - CTRS Grant	3,208	3,146	(62)
670	670	Other Income: Investment Income	279	113	(166)
10	10	Miscellaneous Income	4	0	(4)
458,449	458,449	TOTAL INCOME	191,020	190,788	(232)
		EXPENDITURE			
		PLANNING COMMITTEE:			
		Planning:			
}	}	Officer Support	0	555	}
10,000	10,000	Planning Consultancy	4,167	208	3,404
}	}	Consultation	0	0	}
10,000	10,000		4,167	763	3,404
		Climate Change:			
5,000	5,000	Community Consultation	1,111	0	1,111
2,000	2,000	Internal Business Plan	444	0	444
1,000	1,000	Carbon Footprinting: High level baseline	222	0	222
500	500	Carbon Footprinting: Calculator licence	111	0	111
3,000	3,000	BIG STEP	667	0	667
800	800	Staff Development/Exceptional Expenses	178	0	178
1,000	1,000	Carbon Literacy Training	222	0	222
13,300	13,300		2,955	0	2,955
23,300	23,300	Planning Committee Total	7,122	763	6,359
		CCEG COMMITTEE:			
		Town Projects:			
15,000	15,000	Town Projects	6,250	617	5,633
5,000	5,000	Covid-19 Response	2,083	460	1,623
20,000	20,000		8,333	1,077	7,256
		Arts & Entertainment:			
5,000	7,500	Officer Support	3,125	0	3,125
7,500	7,500	Arts & Cultural Strategy	3,125	1,175	1,950
29,000	0	Events Grants	0	0	0
41,500	15,000		6,250	1,175	5,075
		Environment:			
14,500	5,000	Greening	4,167	7,825	(3,658)
31,000	0	Community Grants	0	0	0
		Grants:			
	15,000	Small Grants	3,333	0	3,333
	15,500	Grow Nature Grants	3,444	0	3,444
	36,500	Large Grants	8,111	4,500	3,611
0	67,000		14,888	4,500	10,388
		Corporate Communications:			
12,500	12,500	Community Engagement	5,208	2,270	2,938
2,500	2,500	Press Support	1,042	1,440	(398)
15,000	15,000		6,250	3,710	2,540
122,000	122,000	CCEG Committee Total	39,888	18,287	21,601

Approved Budget 2021/22	Latest Budget 2021/22	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
		FINANCE COMMITTEE:			
		Staffing:			
195,170	195,170	Salaries	77,322	76,374	948
16,910	16,910	National Insurance	6,797	6,999	(202)
34,120	34,120	Superannuation	13,598	14,281	(683)
1,000	1,000	Recruitment Expenses	417	58	359
950	950	Staff Training	396	262	134
1,500	1,500	Conferences	625	131	494
700	700	Staff Expenses	292	36	256
250,350	250,350		99,447	98,141	1,306
		Accommodation:			
7,500	7,500	Rent	3,125	3,125	0
1,700	1,700	Heat, Light & Water	708	627	81
920	920	Service Charges	383	316	67
230	230	Room Hire	96	169	(73)
380	380	Insurances	158	0	158
(10)	(10)	Letting Income	(4)	0	(4)
10,720	10,720		4,466	4,237	229
		Civic Functions:			
400	400	Civic Functions	167	0	167
700	700	Mayoral Expenses	292	0	292
300	300	Deputy Mayor's Expenses	125	0	125
100	100	Civic Regalia	42	784	(742)
1,500	1,500		626	784	(158)
		Cost of Democracy:			
200	200	Annual Meeting	200	302	(102)
1,000	1,000	Members' Training	417	44	373
200	200	Members' Expenses	83	0	83
200	200	Notice/Honours Board	83	95	(12)
1,600	1,600		783	441	342
21,000	21,000	IT	8,750	6,013	2,737
2,050	2,050	Website	854	296	558
		Devolved Services:			
(1,400)	(1,400)	Bring Site	(583)	(583)	0
1,550	1,550	Allotments	645	(250)	895
400	400	War Memorial	167	48	119
790	790	Benches	329	(1,458)	1,787
5,410	5,410	Bus Shelters	171	492	(321)
1,700	1,700	Bandstand	709	291	418
420	420	Musgrave Monument	175	(73)	248
1,200	1,200	Fairhill Park	500	1,369	(869)
1,500	1,500	Play Areas	625	0	625
0	0	Fairhill United Utilities Planting Maintenance	0	0	0
3,000	3,000	Thacka Beck	1,250	126	1,124
300	300	Signage, etc	125	0	125
8,800	8,800	Community Caretaker	3,667	3,585	82
3,000	3,000	Local Government Re-organisation: Action Plan	1,250	0	1,250
19,674	19,674	Contribution to/(from) Devolution Reserve	10,280	15,763	(5,483)
46,344	46,344		19,310	19,310	0
		Council Projects:			
3,000	3,000	Officer Support	0	0	0
8,000	8,000	Project Budget	0	0	0
11,000	11,000		0	0	0
		Other Overheads:			
1,800	1,800	Printing, Postage & Stationery	750	288	462
1,700	1,700	Audit Fees	708	570	138
4,000	4,000	Insurance	1,667	1,431	236
100	100	Bank Charges & Interest	42	49	(7)
2,800	2,800	Accountancy Fees	1,167	550	617
2,500	2,500	Legal Fees	1,042	0	1,042
450	450	Licences	188	167	21
3,000	3,000	Subscriptions	1,250	1,657	(407)
16,350	16,350		6,814	4,712	2,102
8,000	8,000	Repairs & Renewals	1,250	0	1,250
368,914	368,914	Finance Committee Total	142,300	133,934	8,366

Approved Budget 2021/22	Latest Budget 2021/22	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
1,000	1,000	Contingency	417	0	417
0	0	Transfer to/(from) Acquisitions Reserve	0	0	0
515,214	515,214	TOTAL EXPENDITURE	189,727	152,984	36,743
(56,765)	(56,765)	INCREASE/(DECR) IN GENERAL RESERVE	1,293	37,804	36,511
		RESERVES:			
		General Reserve:			
276,487	276,487	Balance brought forward 1 April 2021	276,487	340,432	63,945
(56,765)	(56,765)	Increase/(decrease) in year	1,293	37,804	36,511
219,722	219,722	Balance carried forward	277,780	378,236	100,456
		Devolution Reserve:			
121,878	121,878	Balance brought forward 1 April 2021	121,878	135,948	14,070
19,674	19,674	Contribution from/(to) 2021/22 Budget	10,280	15,763	5,483
141,552	141,552	Balance carried forward	132,158	151,711	19,553
		Acquisitions Reserve:			
50,000	50,000	Balance brought forward 1 April 2021	50,000	50,000	0
0	0	Contribution from/(to) 2021/22 Budget	0	0	0
50,000	50,000	Balance carried forward	50,000	50,000	0
411,274	411,274	TOTAL RESERVES	459,938	579,947	120,009



Penrith Town Council

BALANCE SHEET AS AT 31 AUGUST 2021

	£	£
Investments		
Penrith Building Society	85,941	
Cumberland Building Society	84,972	
CCLA Public Sector Deposit Account	<u>573,860</u>	
		744,773
Current Assets		
Debtors	126	
Debtor - VAT	1,478	
Prepayments	12,240	
HSBC Bank Account	<u>114,229</u>	
	128,073	
Current Liabilities		
Creditors	0	
Accruals	11,504	
Payroll Control	9,110	
Receipts in Advance	<u>272,285</u>	
	292,899	
Net Current Assets		(164,826)
		<u>579,947</u>
Represented by:		
Reserves		
General Reserve		378,236
Devolution Reserve		151,711
Acquisitions Reserve		50,000
		<u>579,947</u>



**Payments Schedule
June 2021**

Date	Ref	Details	Net £	VAT £	Total £	Budget
09/06/2021	21-38	KTD - Upgrade version of Sage	69.00	13.80	82.80	IT
09/06/2021	21-39	KTD - On-site software installation	95.00	19.00	114.00	IT
09/06/2021	21-40	Urbaser Ltd - Window cleaning, bus shelters	193.60	38.72	232.32	Devolved Services - Bus Shelters
09/06/2021	21-41	Urbaser Ltd - Grounds Maintenance Contract, May 21	353.66	70.73	424.39	Devolved Services - Fairhill Park
09/06/2021	21-42	GLL - Hall Hire, Annual Meeting	301.50	-	301.50	Cost of Democracy - Annual Meeting
09/06/2021	21-43	KTD - Set up new user	69.00	13.80	82.80	IT
09/06/2021	21-44	KTD - System support 11/7 to 10/10/21	445.50	89.10	534.60	IT
09/06/2021	21-45	Penrith BID - Summer planting	3,723.15	744.63	4,467.78	Greening
16/06/2021	21-46	CALC - Community Planning Training RR	15.00	-	15.00	Staff Training
16/06/2021	21-47	Cumbria in Bloom - Entry fee 2021	80.00	-	80.00	Greening
16/06/2021	21-48	Lamont Pridmore - Payroll & Accountancy services	650.00	130.00	780.00	Other Overheads - Accountancy Fees
16/06/2021	21-49	Walton Goodland - Office Electricity Dec 20 - May 21	194.57	38.91	233.48	Accommodation - Heat, Light & Water
16/06/2021	21-49	Walton Goodland - Office Gas Feb 21 - April 21	235.39	47.08	282.47	Accommodation - Heat, Light & Water
16/06/2021	21-49	Walton Goodland - Office Water Feb 20 - March 21	132.48	-	132.48	Accommodation - Heat, Light & Water
16/06/2021	21-49	Walton Goodland - Office Fire safety	24.28	4.86	29.14	Accommodation - Service Charges
16/06/2021	21-49	Walton Goodland - Office Electrical repairs	18.38	3.68	22.06	Accommodation - Service Charges
16/06/2021	21-49	Walton Goodland - Office Cleaning Jan 21 - March 21	143.64	28.73	172.37	Accommodation - Service Charges
16/06/2021	21-50	Eden DC - Street cleaning, Bandstand 2021-22	1,265.37	253.07	1,518.44	Devolved Services - Bandstand
16/06/2021	21-51	National Assocn Local Councils - Resilient Communities CG	32.44	6.49	38.93	Staff Training
23/06/2021	21-52	Heatons - Office stationery	92.30	18.46	110.76	Other Overheads - Printing, Postage & Stationery
23/06/2021	21-53	Cumbria Local Publications - Eden Local	300.00	-	300.00	Corporate Communications - Press Support
23/06/2021	21-54	Urbaser Ltd - Community Caretaker, May 21	661.56	132.31	793.87	Devolved Services - Community Caretaker
30/06/2021	21-55	SLCC - Membership fees VT	434.00	-	434.00	Other Overheads - Subscriptions
30/06/2021	21-56	KTD - Spamstore services June 21 - May 22	544.00	108.80	652.80	IT
30/06/2021	21-56	KTD - Spamstore set up	495.00	99.00	594.00	IT
30/06/2021	21-57	Penrith Parish Centre - Room hire, Meetings	88.50	-	88.50	Accommodation - Room Hire
30/06/2021	21-58	Urbaser - Grounds maintenance, Fairhill, June 21	353.66	70.73	424.39	Devolved Services - Fairhill Park
30/06/2021	21-59	Urbaser - Remove epicormic growth, Fairhill	754.39	150.88	905.27	Devolved Services - Fairhill Park
30/06/2021	21-59	Urbaser - Play area inspection, Fairhill	250.00	50.00	300.00	Devolved Services - Fairhill Park
30/06/2021	21-59	Urbaser - Stone removal, Thacka Beck	126.39	25.28	151.67	Devolved Services - Thacka Beck
30/06/2021	21-60	KTD - Managed print use, June 21	60.90	12.18	73.08	Other Overheads - Printing, Postage & Stationery
30/06/2021	21-61	Cumbria Assocn Local Councils - Climate Change course HS	5.00	-	5.00	Cost of Democracy - Members' Training
18/06/2021	BP	HMRC - Tax & NI, May 2021	5,028.42	-	5,028.42	Staffing - Salaries
18/06/2021	BP	Cumbria CC - Superannuation, May 2021	3,843.20	-	3,843.20	Staffing - Salaries
28/06/2021	BP	Net Pay - June 2021	10,726.77	-	10,726.77	Staffing - Salaries
08/06/2021	BP	HSBC - Bank charges	6.50	-	6.50	Other Overheads - Bank Charges & Interest
21/06/2021	BP	HSBC - Bank charges, Lucid payment	11.48	-	11.48	Other Overheads - Bank Charges & Interest
03/06/2021	CCR21-07	Zoom - Subscription	83.93	16.79	100.72	Covid-19 Response
21/06/2021	CCR21-10	Post Office - Postage	9.15	-	9.15	Other Overheads - Printing, Postage & Stationery
21/06/2021	CCR21-11	Lucid Press - Subscription	417.69	-	417.69	Other Overheads - Subscriptions
22/06/2021	DD/STO	Adobe Acropro - Subscription	12.64	2.53	15.17	IT
29/06/2021	DD/STO	New Star Networks - Broadband	206.61	41.32	247.93	IT
22/06/2021	DD/STO	British Gas - Electricity, Bandstand	10.44	0.52	10.96	Devolved Services - Bandstand
Total			32,564.49	2,231.40	34,795.89	



**Payments Schedule
July 2021**

Date	Ref	Details	Net £	VAT £	Total £	Budget
01/07/2021	100010	CCLA - Investment, July 2021	300,000.00	-	300,000.00	Investments
14/07/2021	21-62	Cumbria Turf - Turf, War Memorial	23.40	-	23.40	Devolved Services - War Memorial
14/07/2021	21-63	I Parker - Mileage expenses	21.15	-	21.15	Staffing - Staff expenses
14/07/2021	21-64	Heatons - Stationery	38.05	7.61	45.66	Printing, Postage & Stationery
14/07/2021	21-65	SLCC - Membership fees IP	337.00	-	337.00	Subscriptions
05/07/2021	CCR21-12	Zoom - Subscription	100.72	-	100.72	Covid-19 Response
06/07/2021	CCR21-13	Post Office - Postage	21.89	-	21.89	Printing, Postage & Stationery
14/07/2021	CCR21-14	Post Office - Postage	6.12	-	6.12	Printing, Postage & Stationery
17/07/2021	CCR21-15	ISSUU - Subscription	317.98	-	317.98	Subscriptions
20/07/2021	CCR21-16	Post Office - Postage	19.35	-	19.35	Printing, Postage & Stationery
09/07/2021	BP	HSBC - Bank charges	6.50	-	6.50	Bank Charges & Interest
19/07/2021	BP	HMRC - Tax & National Insurance, June 2021	3,982.76	-	3,982.76	Staffing - Salaries
19/07/2021	BP	Cumbria CC - Superannuation, June 2021	3,654.69	-	3,654.69	Staffing - Salaries
28/07/2021	BP	Net Pay - July 2021	11,333.00	-	11,333.00	Staffing - Salaries
01/07/2021	DD/STO	SLCC - Membership fees VT (Duplicate payment refunded 5 August)	434.00	-	434.00	Suspense
22/07/2021	DD/STO	Adobe Acropro - Subscription	12.64	2.53	15.17	IT
22/07/2021	DD/STO	British Gas - Electricity, Bandstand	9.32	0.47	9.79	Devolved Services - Bandstand
28/07/2021	DD/STO	New Star Networks - Broadband	209.06	41.81	250.87	IT
Total			<u>320,527.63</u>	<u>52.42</u>	<u>320,580.05</u>	



**Payments Schedule
August 2021**

Date	Ref	Details	Net £	VAT £	Total £	Budget
04/08/2021	21-66	Glasdon UK - Memorial bench	629.28	125.86	755.14	Devolved Services - Benches
04/08/2021	21-67	Penrith Parish Centre - Room hire	80.00	-	80.00	Accommodation - Room Hire
04/08/2021	21-68	KTD - Domain services	48.75	9.75	58.50	IT
04/08/2021	21-69	Urbaser - Community Caretaker duties, June 2021	613.16	122.63	735.79	Devolved Services - Community Caretaker
04/08/2021	21-70	KTD - Gov.uk Website to July 23	372.00	74.40	446.40	IT
04/08/2021	21-70	KTD - Install website	79.00	15.80	94.80	IT
04/08/2021	21-71	4Eden - Sundries	35.00	-	35.00	Greening
04/08/2021	21-72	Cumbrian Local Publicns - Eden Local	190.00	-	190.00	Corporate Communications - Press Support
04/08/2021	21-73	Walton Goodland - Professional fees, Salkeld Road Allotments	542.50	108.50	651.00	Devolved Services - Allotments
04/08/2021	21-74	Vaughtons - Past Mayors' brooches	221.30	44.26	265.56	IT
04/08/2021	21-75	C Grey - In Bloom expenses	17.40	-	17.40	Greening
04/08/2021	21-76	R Richardson - In Bloom expenses	12.30	-	12.30	Greening
11/08/2021	21-77	Urbaser - Community Caretaker duties, July 2021	813.24	162.65	975.89	Devolved Services - Community Caretaker
11/08/2021	21-78	Urbaser - Turfing headstone, War Memorial	24.29	4.86	29.15	Devolved Services - War Memorial
11/08/2021	21-78	Urbaser - Grounds maintenance, Fairhill, July 21	353.66	70.73	424.39	Devolved Services - Fairhill Park
11/08/2021	21-78	Urbaser - Remove swing, Fairhill	25.01	5.00	30.01	Devolved Services - Fairhill Park
11/08/2021	21-79	Urbaser - Window cleaning, bus shelters, July 21	193.60	38.72	232.32	Devolved Services - Bus Shelters
11/08/2021	21-80	John Richardson & Son - Monument planters	2,864.00	572.80	3,436.80	Greening
11/08/2021	21-81	Kompan Scotland Ltd - Replacement parts	22.00	4.40	26.40	Devolved Services - Fairhill Park
02/08/2021	CCR21-17	Post Office - Postage	1.50	-	1.50	Other Overheads - Printing, Postage & Stationery
05/08/2021	CCR21-18	Zoom - Subscription	83.93	16.79	100.72	Town Projects - Covid-19 Response
08/08/2021	BP	HSBC - Bank charges	8.90	-	8.90	Other Overheads - Bank Charges & Interest
19/08/2021	BP	HMRC - Tax & National Insurance, July 2021	4,345.28	-	4,345.28	Staffing - Salaries
19/08/2021	BP	Cumbria CC - Superannuation, July 2021	4,103.48	-	4,103.48	Staffing - Salaries
27/08/2021	BP	Net Pay - August 2021	11,904.44	-	11,904.44	Staffing - Salaries
23/08/2021	DD/STO	Adobe - Acropro subscription	12.64	2.53	15.17	IT
23/08/2021	DD/STO	British Gas - Electricity, Bandstand	10.14	0.51	10.65	Devolved Services - Bandstand
31/08/2021	DD/STO	New Star Networks - Broadband	225.37	45.07	270.44	IT
Total			27,832.17	1,425.26	29,257.43	

Date: 13/07/2021
Time: 11:59:26

Penrith Town Council
Bank Reconciliation

Item 8i

Bank Ref: 1205	Date To: 30/06/2021
Bank Name: HSBC	Statement Ref: 1205 2021-07-13 03
Currency: Pound Sterling	

Balance as per cash book at 30/06/2021: 458,161.75

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
4180	03/06/2021	CCR21-0	Zoom - Subscription	100.72
4195	30/06/2021	21-56	KTD - Spamstore services	1,246.80
4197	30/06/2021	21-57	Penrith Parish Centre - Room	88.50
4198	30/06/2021	21-58	Urbaser - Grounds	424.39
4199	30/06/2021	21-59	Urbaser - Stone removal,	1,356.94
4202	30/06/2021	21-60	KTD - Managed print use,	73.08
4203	30/06/2021	21-61	Cumbria Assocn Local	5.00
				<u>3,295.43</u>

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
				<u>0.00</u>

Reconciled balance : 461,457.18

Balance as per statement : 462,457.18

Difference : -1,000.00

3 June to 2 July 2021

Your Statement

Account Name
Penrith Town Council

Sortcode **Account Number** **Sheet Number**
[REDACTED] [REDACTED] 124

Your Business Current Account details				
Date	Payment type and details		Paid out	Paid in
	BP	BALANCE BROUGHT FORWARD		466,881.03
	BP	[REDACTED]	2,937.02	
	BP	[REDACTED]	804.90	463,139.11
29 Jun 21	DD	NEW STAR NETWORKS	247.93	462,891.18
30 Jun 21	VIS	SLCC ENTERPRISES L TAUNTON	434.00	462,457.18
01 Jul 21	BP	SLCC MEM235255	434.00	
	BP	KTD K134943	1,246.80	
	BP	Penrith Parish Cen PTC INV 2961	88.50	
	BP	Urbaser Ltd PTC INV 4303	424.39	
	BP	Urbaser Ltd PTC INV 4304	1,356.94	
	BP	KTD K135034	73.08	
	BP	CUMBRIA ASSOCIATIO TR2229	5.00	458,828.47
02 Jul 21	CR	PUBLIC SECTOR DEPO		7.09
02 Jul 21		BALANCE CARRIED FORWARD		458,835.56

Information about the Financial Services Compensation Scheme

Your deposit is eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at www.FSCS.org.uk, call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website (www.hsbc.co.uk).

Credit Interest Rates	balance	AER variable	Debit Interest Rates	balance	EAR variable
Credit interest is not paid			Debit interest		
					21.34%

Date: 07/08/2021
Time: 12:28:16

Penrith Town Council
Bank Reconciliation

Item 8ii

Bank Ref:	1205	Date To:	31/07/2021
Bank Name:	HSBC	Statement Ref:	1205 2021-08-07 01
Currency:	Pound Sterling		

Balance as per cash book at 31/07/2021: 140,811.58

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
				<u>0.00</u>

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
				<u>0.00</u>

Reconciled balance : 140,811.58

Balance as per statement : 140,811.58

Difference : 0.00

Contact tel 03457 60 60 60
see reverse for call times
Text phone 03457 125 563
used by deaf or speech impaired customers
www.hsbc.co.uk

3 July to 2 August 2021

Your Statement

Account Name
Penrith Town Council

Sortcode **Account Number** **Sheet Number**
[REDACTED] [REDACTED] 126

Your Business Current Account details				
Date	Payment type and details		Paid out	Paid in
21 Jul 21)))	BALANCE BROUGHT FORWARD		152,439.76
		POST OFFICE COUNT		
		PENRITH	19.35	152,420.41
22 Jul 21	DD	BRITISH GAS TRADIN	9.79	
	VIS	INT'L 0085916411		
		ADOBE ACROPRO SUBS		
		ADOBE.LY/BILL	15.17	152,395.45
27 Jul 21	BP	[REDACTED]		
		[REDACTED]	1,410.93	150,984.52
28 Jul 21	DD	NEW STAR NETWORKS	250.87	
	BP	[REDACTED]		
		[REDACTED]	3,109.55	
	BP	[REDACTED]		
		[REDACTED]	1,329.27	
	BP	[REDACTED]		
		[REDACTED]	1,329.27	
	BP	[REDACTED]		
		[REDACTED]	2,937.02	
	BP	[REDACTED]		
		[REDACTED]	609.26	
	BP	[REDACTED]		
		[REDACTED]	607.70	140,811.58
02 Aug 21		BALANCE CARRIED FORWARD		140,811.58

Information about the Financial Services Compensation Scheme

Your deposit is eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at www.FSCS.org.uk, call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website (www.hsbc.co.uk).

Credit Interest Rates		AER	Debit Interest Rates		EAR
	balance	variable		balance	variable
Credit interest is not applied			Debit interest		21.34%

Date: 03/09/2021
Time: 20:58:40

Penrith Town Council
Bank Reconciliation

Item 8iii

Bank Ref: 1205	Date To: 31/08/2021
Bank Name: HSBC	Statement Ref: 1205 2021-09-03 02
Currency: Pound Sterling	

Balance as per cash book at 31/08/2021: 114,229.29

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
				<u>0.00</u>

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
				<u>0.00</u>

Reconciled balance : 114,229.29

Balance as per statement : 114,229.29

Difference : 0.00

3 August to 2 September 2021

Your Statement

Account Name
Penrith Town Council

Sortcode **Account Number** **Sheet Number**
 128

Your Business Current Account details				
<i>Date</i>	<i>Payment type and details</i>	<i>Paid out</i>	<i>Paid in</i>	<i>Balance</i>
	BALANCE BROUGHT FORWARD			138,753.87
	BP Vaughtons			
	P173 59560	265.56		
	BP 4Eden			
	PTC INV 325	35.00		
	BP WALTON GGODLAND			
	PTC INV 14046	651.00		137,802.31
12 Aug 21	BP Urbaser Ltd			
	PTC INV 4475	975.89		
	BP Urbaser Ltd			
	PTC INV 4476	483.55		
	BP Urbaser Ltd			
	PTC INV 4477	232.32		
	BP KOMPAN			
	PTC INV 207875	26.40		
	BP John Richardson an			
	PTC INV 514801	3,436.80		132,647.35
13 Aug 21	CR HMRC VTR		2,231.40	134,878.75
19 Aug 21	BP HMRC PAYE/NIC CUMB			
	475PK00871578	4,345.28		
	BP CUMBRIA LOCAL GOVT			
	PENRITH TOWN COUNC	4,103.48		126,429.99
23 Aug 21	DD BRITISH GAS TRADIN	10.65		
	VIS INT'L 0004580567			
	ADOBE ACROPRO SUBS			
	ADOBE.LY/BILL	15.17		126,404.17
26 Aug 21	BP 			
		1,985.93		124,418.24
27 Aug 21	BP 			
		3,109.55		
	BP 			
		1,329.47		
	BP 			
		2,937.02		
	BP 			
		609.06		
	BP 			
		607.50		
	BP 			
		1,325.91		114,499.73
31 Aug 21	DD NEW STAR NETWORKS	270.44		114,229.29
01 Sep 21))) POST OFFICE COUNT			
	PENRITH	16.14		114,213.15
02 Sep 21	CR PUBLIC SECTOR DEPO		11.70	
	BALANCE CARRIED FORWARD			114,224.85

FINANCE COMMITTEE

20 September 2021

Matter: Corporate Risk Assessments

Purpose of Report:

To consider and approve the Corporate Risk Assessments.

Item no: 09

Author: Services and Contracts Manager

Supporting Member: Cllr. Jackson, Lead Member for Assets

Recommendations

That the Corporate Risk Assessments are approved and go forward for ratification at Full Council.

Law and legal implications

As an employer and duty holder the Town Council are legally obliged under the Management of Health and Safety at Work Regulations 1999 to carry out a risk assessment of the significant risks in the workplace. The Council has a duty to comply with the Health and Safety at Work Act 1974.

Link to Council Priorities

This report aligns with the Council Business strategic priority and meets the aim to ensure that the Council is run in a lawful and business-like manner.

1. Report Details

Background & Current Position

- 1.1 Risk Assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Town Council to identify all potential inherent risks. The Town Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practicably possible.
- 1.2 The risk assessment documents have been produced to enable the Council to assess the risks that it faces and satisfy that it is taking adequate steps to consider and minimise these risks.
- 1.3 The risks are assessed annually unless there are material changes to the law or circumstances that require an immediate review. The Council's Services and Contracts Manager will monitor and record progress against the actions throughout the year.
- 1.4 The risk assessments are designed to give Councillor's confidence that the management of risk is pragmatic and proactive. The management of risk is also included in relevant committee reports.

- 1.5 The Corporate Risk Assessments are set out in accordance with the Health and Safety Executive published template format. Risk Assessments are prepared for the following:
- Allotments
 - Bandstand
 - Business Continuity
 - Bus Shelter
 - Fairhill
 - Finance
 - Fire
 - GDPR
 - Governance
 - IT & Website
 - Lone Working
 - Musgrave Monument
 - Morrisons Recycling Bring Site
 - Office
 - Seats
 - Thacka Beck Field
 - War Memorial (St Andrews)
 - Remembrance Day Parade and Service
- 1.6 The table below sets out the key actions arising from each individual risk assessment, for the forthcoming 12-month period.

Risk Assessment	Action Required
Allotments	Inspect and instruct hedges to be cut. Mainly Folly Lane. Inspect boundaries and walls.
Bandstand	Ensure electric cupboards are locked at each inspection. Ensure electrical testing certificate is in date - next due 2023. Obtain method statement and risk assessment for installation of Xmas Lights (BID). Obtain method statement and risk assessment prior to erection of Xmas Tree (Lions). Undertake inspections of Xmas tree following adverse weather (snow, high winds) Monitor that Street Traders are operating within their defined area.
Business Continuity	Quarterly meetings with Lamont Pridmore. (Accountants) Review of IT contract.
Bus Shelter	Liaise with contractor prior to any gutter cleaning to ensure safe working.
Fairhill	Commission Annual Play Area Inspection Report Tree liability survey for low/medium risk trees - next due Aug 2023. Inspect football goals for their integrity / hazards Monitor entrances.

Finance	Finalise new bank account signatories.
Fire	Portable Appliance Testing - next due 2023. Service the Fire Extinguishers - next due April 2022 Weekly recorded fire check of the office.
GDPR	Cyber Essentials check to be carried out - next due October 2021.
Governance	Ensure fireproof cabinet is locked at night.
IT & Website	Undertake Staff DSE Assessments upon request. Ensure all backup tapes are securely locked in fireproof cabinet. Review IT contract. Staff training to ensure business continuity. Monitor website for content, accuracy, accessibility.
Lone Working	Identify First Aid Training for staff. Staff to report to Clerk when they have finished evening or external meeting if operating alone.
Musgrave Monument	Structural survey to commission - next due 2023. Ensure main access door is always locked. Ensure electrical testing certificate is in date - next due 2023. Annual maintenance inspection of the ladder and latchway system - next due Feb 2022. Obtain method statement and risk assessment for installation of Xmas Lights (BID).
Office	Undertake Staff DSE Assessments upon request. Portable Appliance Testing - next due 2023. Service the Fire Extinguishers - next due April 2022. Weekly recorded fire check of the office.
Seats	Monitor - dangerous seats to be removed.
Thacka Beck Field	Consideration of protection of water course at the bridge. Public signage across the site. New entrance gates to manage vehicle access. Consideration of litter bins for dog waste disposal. GM meetings to identify any hazards arising from Grounds contract. Tree Liability survey to be commissioned. Removal of barbed wire.
War Memorial (St Andrews)	Structural survey to commission - next due 2023. Regular asset monitoring.
Remembrance Day Parade and Service	Liaison with Cumbria Police for traffic management for parade. Follow Government Covid guidance.

2. Risk Assessment

- 2.1 The Council is responsible for ensuring that adequate risk assessments are carried where applicable and ensuring that identified risks are managed appropriately. Risk Assessments are required to be reviewed annually or when circumstances and legislation changes.

3. Financial Implications

3.1 There are no financial implications associated

Appendices

Service Area Risk Assessments.

Background Papers

None



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Item 10a

PROCUREMENT POLICY

BACKGROUND

CURRENT ~~EU~~ GOVERNMENT PROCUREMENT AGREEMENT (GPA) THRESHOLDS

These thresholds, which were previously set by the EU, are valid from 01 January 2020. and They are next due for review in January 2022 ~~normally subject to change every two years, when the UK Government will determine the limits~~. They apply to high value procurements which will rarely, if ever, be made by the Town Council:

Public Works contracts £ 4,733,252

Public Service & Supply contracts £ 189,330

The Council is also obliged to follow some basic principles.

For supplies and services over these thresholds, a tender notice must be placed ~~in~~ on the Find a Tender Service (FTS) website (previously advertised in the Official Journal of the European Union (OJEU)) to give all relevant providers ~~within the EU~~ an opportunity to tender.

Tenders must be invited in accordance with one of the prescribed procedures either Open, Restricted, Competitive with Negotiation, Competitive Dialogue, Innovation Partnership or Light Touch Regime. Each of these procedures imposes minimum time scales covering the tender activities to ensure that reasonable time is given to interested parties to respond to advertisements and prepare submissions.

NATIONAL RULES

Whilst there is no prescription on local authorities to tender out specific services all councils have a duty under best value legislation as laid down by Part 1 of the Local Government Act 1999 to fundamentally review their services and make arrangements to ensure continuous improvement, having regard to economy, efficiency and effectiveness.

All contracts opportunities and contract awards of £25,000 in value and above in accordance with The Public Contracts Regulations 2015 must be advertised openly on the Contracts Finder portal.

LOCAL RULES

- 1.** The Council will strive to attain best value for all goods, materials and services which it purchases.
- 2.** "Best Value" will be defined as a balance of price, quality of product and supplier services.
- 3.** The Council will operate a transparent procurement process in accordance with its Financial Regulations and Standing Orders for Contracts.
- 4.** The Council will purchase locally wherever possible and where best value can be satisfied. The Council will primarily make purchases within the parish of Penrith and the district of Eden.
- 5.** In evaluating "best value", the past record of the supplier will be taken into account.
- 6.** For goods, materials or services over £4,000, a service level agreement incorporating an evaluation report will be agreed.
- 7.** The Council will purchase Fair Trade and recycled and sustainable goods where possible.
- 8.** The Council will purchase re-cycled goods or less environmentally damaging materials where they meet the required functional standard and will have regard to protect and sustain the environment.
- 9.** Procurement activities will comply with the Council's Financial Regulations and the Procurement Regulations 2015 and reflect the practices as recorded in the NALC Procurement Toolkit.
- 10.** Tender opportunities will be promoted on the Council's website to encourage tenders from local community and voluntary organisations and the local SME sector.
- 11.** The Council will show favour to organisations that pay the Living Wage as set by the Living Wage Foundation.

THRESHOLDS & PROCEDURES

Procedures as recorded in the Financial Regulations apply. Procurements should not be disaggregated solely to avoid the need to meet a more rigorous procedure.

Estimated contract value (net of VAT)	Contract requirements
Up to £15,000	<p>A purchase can be made from the source that offers the best value for money to the Council. This should be demonstrated by the obtaining of 3 written quotes, where this is possible.</p> <p>Contracts shall be by written instruction.</p>
£15,001 to £25,000	<p>Shall be advertised on the website of the Council (and/or other public advertisement as determined by the relevant Committee) unless, in consultation with the Responsible Financial Officer, it is agreed to approach suppliers on an ad hoc basis inviting expressions of interest (in which case 3 written quotes shall be sought).</p>
£25,001 to £50,000	<p>Procurement opportunities over £25,000 in value shall be openly advertised on the Council's website and shall also be advertised on Contract Finder within 24 hours of that advert appearing together with unrestricted and full direct internet access to relevant contract documents.</p> <p>A formal written contract approved by a solicitor must be utilised. A purchase order referring to the contract will also be utilised where required. Following award of the contract, relevant details must be published on Contract Finder.</p>
£50,001 to GPA procurement threshold	<p>Shall be advertised on the website of the Authority and on Contract Finder (within 24 hours of any other adverts appearing; and /or other public advertisement as determined by the authorised officer) together with unrestricted and full direct access to relevant contract documents.</p> <p>Pre-Qualification Questionnaires (PQQ's) can be used in procurements above the lower EUGPA threshold for supplies and services for tender opportunities for works contracts. A formal written contract prepared/approved by the Council's Solicitor must be utilised. A covering purchase order referring to the contract will also be utilised where required.</p> <p>Following award of the contract, relevant details must be published on Contract Finder.</p>

Estimated contract value (net of VAT)	Contract requirements
<p>EUGPA procurement threshold and above</p>	<p>Shall be advertised inon the Find a Tender ServiceOfficial Journal of the European Journal (OJEU), and on the Council's website and on Contract Finder <u>as soon as practicable after the FTS notice.</u> (within 3 days of the receipt of OJEU notice at publications office or within 24 hours of the OJEU notice being published; and/or other public advertisement as determined by the Authorised Officer).</p> <p>Pre-Qualification Questionnaires (PQQ's) can be used in procurements above the lower EUGPA threshold for supplies and services for tender opportunities for supplies, services and works.</p> <p>The Council's Solicitor shall advise on the most appropriate EU procurement procedure to be used for the relevant supplies. Services and/or works to be procured. The two most common procedures are:</p> <p>Open Procedure - anyone can submit a tender</p> <p>Restricted Procedure - following receipt of expressions of interest a pre-qualification questionnaire (PQQ) is used to shortlist candidates who are then invited to submit a tender.</p>

APPROVED:

Reviewed annually



Penrith Town Council

Financial Regulations

Viv Tunnadine

FINANCIAL REGULATIONS

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1. General

- 1.1 These financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial regulations are one of the Council's three governing policy documents providing procedural guidance for Councillors 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:
 - a) for the timely production of accounts;
 - b) that provide for the safe and efficient safeguarding of public money;
 - c) to prevent and detect inaccuracy and fraud; and
 - d) 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. Councillors are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the Council. The Council employs external accountants who are responsible for processing payroll and making all payments for the Council, together with hosting the Council's accounting software. These Regulations shall apply equally to the accountants.

- 1.9 The RFO and external accountants:
- a) act under the policy direction of the Council;
 - b) administer the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - c) determine on behalf of the Council its accounting records and accounting control systems;
 - d) ensure the accounting control systems are observed;
 - e) maintain the accounting records of the Council up to date in accordance with proper practices;
 - f) assist the Council to secure economy, efficiency and effectiveness in the use of its resources; and
 - g) produce 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 him to prepare all required financial information in accordance with the Accounts and Audit Regulations and proper practice.
- 1.11 The accounting records shall, in particular, contain:
- a) entries from day to day of all sums of money received and expended by the Council and the details relating to those transactions;
 - b) a record of the assets and liabilities of the Council; and
 - c) 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:
- a) procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - b) procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - c) identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions (separation of duties);
 - d) procedures to ensure that uncollectable amounts, including any bad debts, are only submitted to the Council for approval to be written off with the opinion of the RFO and that the approvals are shown in the accounting records; and
 - e) 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:
- a) setting the final budget or the precept (Council Tax Requirement);
 - b) approving accounting statements;
 - c) approving an annual governance statement;
 - d) borrowing;
 - e) writing off bad debts;
 - f) declaring eligibility for the General Power of Competence; and
 - g) 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:
- a) determine and keep under regular review the bank mandate for all Council bank accounts;
 - b) approve any grant or a single commitment in excess of £20,001 and
 - c) 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 the Local Audit and Accountability Act 2014, 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 Satisfactory monthly bank reconciliations shall be produced promptly by the RFO. At each meeting of the Finance Committee, the most recent monthly bank reconciliation(s), supported by the appropriate bank statement, shall be reviewed by the Committee and both documents signed by the Committee

Chair. The approval of the reconciliations shall be recorded in the minutes of the meeting.

- 2.3 The RFO shall complete the annual income and expenditure account, Annual Governance and Accountability Return, and any related documents required with the 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 Councillor 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, external accountants, 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:
 - a) be competent and independent of the financial operations of the Council;
 - b) report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - c) demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family or professional relationships; and
 - d) have no involvement in the financial decision making, management or control of the Council.
- 2.7 Internal or external auditors may not under any circumstances:
 - a) perform any operational duties for the Council;
 - b) initiate or approve accounting transactions; or
 - c) direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the auditor.

- 2.8 Where the internal auditor identifies any issue or irregularity which cannot be explained satisfactorily, he/she shall have direct access to the Chair of the Council in order to raise and discuss the matter.
- 2.9 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.
- 2.10 The RFO shall arrange for the exercise of electors' rights in relation to the annual accounts, including the opportunity to inspect the accounts, books and vouchers, and display or publish any notices and statements of account required by the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations or any superseding legislation.
- 2.11 The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from the internal or external auditors.

3. Annual budget and forward financial planning

- 3.1 Each Committee shall review its medium-term financial forecast of income and expenditure. 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 shall, each year, by no later than the end of January, prepare detailed estimates of all expenditure and income, 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 Finance Committee and Council.
- 3.3 The salary budgets are to be reviewed during the annual budget process and such review shall be evidenced by a resolution of the Finance Committee. The RFO will inform Committees of any changes impacting on their budget requirement for the coming year in good time.
- 3.4 The Council shall consider annual budget proposals in the context of the Council's medium-term financial forecast, including recommendations for the use of reserves and sources of funding, and update the forecast accordingly.
- 3.5 As part of the budget process, the Council shall approve a Reserves Policy which sets out the purpose and financial limits for each of its financial reserves.

- 3.6 The Council shall set its annual budget and fix the precept (Council tax requirement) and the resulting relevant basic amount of Council tax to be levied for the ensuing financial year not later than by the end of February each year. In setting the budget, the Council shall have regard to the opinion of the RFO concerning the robustness of estimates and the adequacy of reserves. The RFO shall issue the precept to the billing authority and shall supply each Councillor with a copy of the approved annual budget.
- 3.7 The approved annual budget shall form the basis of financial control for the ensuing year, subject to any subsequent amendments authorised by Council.

4. Budgetary control and authority to incur expenditure

- 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:

- a) the Council for all items over £20,001;
- b) a duly delegated committee of the Council for items over £1,000; or
- c) the Clerk, in conjunction with Chair of Council or Chair of the appropriate committee, for any items below £1,000

Such authority is to be evidenced by the schedule of payments for approval at the next available meeting. 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. Any report or proposal to a Committee or Council that would result in expenditure exceeding the appropriate budget shall not be considered until it has been reviewed by the RFO and his comments taken into account in making the decision on the proposal.
- 4.3 During the budget year and subject to the approval of Council, having considered fully the implications, a supplementary estimate may be allocated from reserves or unspent and available budgets may be transferred to other budget headings or to an earmarked reserve as appropriate ('virement'); however no virement shall be permitted from salaries budgets.

- 4.4 Unspent budget provisions at the end of a financial year shall be retained in general reserves and shall not be carried forward to a subsequent year.
- 4.5 In cases of extreme risk to the delivery of Council services, the Town 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 £1,000. The Town Clerk shall record such expenditure within the payments schedule and, where there is no budgetary provision for the expenditure, report the expenditure and its purpose in writing to the Council as soon as practicable thereafter.
- 4.6 No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and any necessary borrowing approval has been obtained.
- 4.7 All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.8 The RFO shall regularly provide the Council and Committees with a statement of expenditure and income for the financial year to date against each head of the budget, comparing actual expenditure to the appropriate date against the expected proportion of the budget. These statements are to be prepared at least quarterly and shall show explanations of material variances from budget.
- 4.9 Transfers to and from earmarked reserves shall be approved by Council in accordance with its Reserves Policy.

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. The arrangements shall be regularly reviewed for security and efficiency.
- 5.2 All bank signatories must be Councillors. In order to promote business continuity and reduce the risk of fraud, all members of the Finance Committee shall be bank signatories. If the bank's mandate arrangements limit the number of authorised signatories, the Finance Committee shall nominate the appropriate number of its Members to fulfil the role.

6. Making and approval of payments

Method of Payment

- 6.1 Payments by direct debit will be used where the council is committed to regular payments, principally for utilities and payments under lease arrangements.
- 6.2 All other payments shall be made through the electronic banking system (EBS) provided by the council's current account provider, except that payment can be made by cheque when:
 - a) The electronic banking system is not functioning
 - b) The RFO determines that there are valid reasons to make such a payment.
- 6.3 Only the Council's appointed external accountants shall have the ability to make electronic payments on the Council's behalf. In setting up access to the current account provider's EBS, the Council's bank signatories will direct that the Council's external accountants shall:
 - a) be the system administrator for the council's use of the EBS.
 - b) be the only holder of the current account provider's device, which is required to make an electronic payment.
 - c) be the only user capable of setting up a new payee.
 - d) set the RFO, and whoever the RFO directs, with access to the EBS except that no member of staff shall have the ability to make a payment or create a new payee.

Certification of Payments

- 6.4 All invoices for payment shall be examined, verified and certified manually [or by exchange of emails](#) by an appropriate combination of the Town Clerk/Services & Contracts Manager/ Deputy Town Clerk/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. This includes any amounts paid by direct debit.
- 6.5 The Services & Contracts Manager/Town Clerk/RFO shall examine invoices for arithmetical accuracy and appropriateness and allocate the expenditure to the appropriate budget heading.

6.6 The Services & Contracts Manager /Town Clerk/RFO shall ensure that there is budget provision for payment. Where there is no or insufficient budget provision, the relevant Committee shall be invited to identify an appropriate source of funds; if this is not possible, the Finance Committee shall determine how funds should be made available to pay the amount due. In either case, the funding decision will be subject to approval by Council.

6.7 The Services & Contracts Manager /Town Clerk/RFO shall then arrange for payment (see sections 6.9 to 6.11 below) and report payments made to the next available Finance Committee (see sections 6.12 to 6.13 below).

Setting up new Payees

6.8 The RFO will instruct the external accountants to set up any new payees in the EBS and keep a record of any such instructions.

Making Payments

Direct Debits

6.9 The RFO will instruct the external accountants to set up, or cancel, any required direct debits. The RFO will keep a record of any such instructions and report any newly created direct debits to the next Finance Committee.

Electronic payments

6.10 When the Services & Contracts Manager/Town Clerk/Deputy Town Clerk/ has properly certified payment of an invoice, the external accountants will be instructed to make a payment to the payee. This will be by providing the accountants with a weekly payments schedule and copies of the associated invoices.

The external accountants shall have the authority to challenge any proposed payment which they consider could be fraudulent, unlawful, unauthorised, or inappropriate and raise the issue with the appropriate officer, Chair of the Council or the Police as they think fit.

Ad hoc payments can be requested where the RFO determines that a payment is urgent. The Services & Contracts Manager/RFO will keep a record of all weekly payment schedules and any ad hoc payments.

Cheque payments

- 6.11 Any cheque payments must be requested by the RFO and signed by two signatories, who shall also countersign the cheque stub. The requirement for two signatories must be part of the bank mandate. The RFO will keep a record of all cheque payments.

Reporting and Approving Payments

- 6.12 Following production of a satisfactory bank reconciliation, the RFO shall prepare a report of payments made each month, as part of the agenda for each Finance Committee meeting. The report will be produced from the Council's accounting system. All payments on the report shall be supported by appropriate documentation, ie invoices etc., which will be provided separately to all Councillors in advance of the Committee meeting.
- 6.13 Prior to the Finance Committee meeting, the report of payments shall be reviewed by two members of the Committee, selected on a rota basis, who shall confirm the accuracy and appropriateness of those payments and recommend their acceptance and approval by the Committee.
- 6.14 The minutes of the Committee shall note its approval of the number and amount of payments made and refer to the report of payments.
- 6.15 Details of all payments shall be placed on the Council's website, once confirmed by the Finance Committee.

Personal Payments

- 6.16 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.

Corporate Credit/ Debit Cards

- 6.17 Any corporate credit or debit card account opened by the Council will be specifically restricted and shall be subject to automatic payment in full by no later than each month-end. Personal credit or debit cards belonging to members or staff shall not be used under any circumstances.
- 6.18 The RFO shall determine procedures for the recording, reconciliation and reporting to Councillors, of all payments made by means of the corporate debit/credit card.

Cash

- 6.19 The Council shall not maintain any form of cash float. Any payments made in cash by staff (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

7. Payment of salaries

- 7.1 As an employer, the Council shall arrange to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. All salaries shall be calculated 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 The Council's external accountants shall, on instructions from the Town Clerk, calculate, record and pay all salaries and related costs for Council officers. The accountants shall deal with all relevant correspondence and complete all required forms relating to the Council's payroll and pensions.
- 7.3 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 shall 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.
- 7.4 No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council.
- 7.5 Each 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. 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 the Local Audit and Accountability Act 2014 or any superseding legislation.

- 7.6 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.
- 7.7 An effective system of personal performance management should be maintained for the senior officers.
- 7.8 Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.9 Before employing interim staff, the Council must consider a full business case.

8. Loans and investments

- 8.1 All borrowings shall be effected 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 (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 All loans and investments shall be negotiated and recorded in the name of the Council and shall be for a set period in accordance with Council policy. Authorised signatories for the management of investment accounts shall be determined in the same manner as those for the Council's bank accounts.
- 8.4 During the annual budget process, the Council shall approve an Investment Policy which shall be in accordance with relevant regulations, proper practices and guidance.
- 8.5 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

- 8.6 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 6 (Authorisation and making of 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, who 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 RFO.
- 9.4 Any sums found to be irrecoverable and any bad debts shall be reported to the Council, accompanied by an opinion from the RFO, 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 claim for the refund of VAT that is required. Such repayment claims, due in accordance with VAT Act 1994 section 33, shall be made at least quarterly, including the financial year end.
- 9.9 The Council shall not accept the receipt of sums of cash in excess of £1,000, nor smaller amounts which have been disaggregated to avoid this limit.

- 9.10 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.

10. Orders for work, goods and services

- 10.1 An official written instruction shall be issued for all work, goods and services unless a formal contract is to be prepared. Copies of such instructions shall be retained.
- 10.2 Order books shall be controlled by the RFO.
- 10.3 All Councillors and officers are responsible for obtaining value for money at all times. An officer issuing an official instruction 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 below.
- 10.4 A Councillor shall 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

Procedures for contracts are laid down as follows:

- 11.1 Every contract shall comply with these financial regulations and the detailed procedures in the Procurement Policy; no exceptions shall be made otherwise than in an emergency provided that these regulations 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 solicitors, accountants, surveyors and planning consultants;
 - 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 RFO shall act after consultation with the Chair and Vice Chair 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.
- 11.2 Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the Council shall comply with the relevant requirements of those Regulations. The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts.
- 11.3 The full requirements of the 2015 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).
- 11.4 When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a resolution of the Council.

- 11.5 Such invitation to tender shall state the 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. Where appropriate, tenderers shall be required to obtain a performance bond to protect the Council against a failure to deliver the contract.
- 11.6 All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one Councillor.
- 11.7 If less than three tenders are received for contracts above £15,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- 11.8 Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 11.9 When it is proposed to enter into a contract of £25,000 or less 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 regulation 11.1:
- a) where the supply is valued at £15,000 or below, the purchase should be made from the source which offers the best value for money, demonstrated by three written quotes where possible;
 - b) where the value is estimated at between £15,001 and £25,000, the opportunity to tender for the supply shall be advertised on the Council's website and/or, if appropriate, by public notice, unless the RFO agrees to approach suppliers on an ad hoc basis inviting expressions of interest (in which case three written quotes shall be sought).
- 11.10 The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 11.11 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 the retention of any percentage withheld 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. Assets, properties and estates

- 13.1 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.
- 13.2 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 £500.
- 13.3 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).

- 13.4 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).
- 13.5 Subject only to the limit set in Reg. 12.2 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.
- 13.6 The Town Clerk/Services & Contracts Manager/RFO shall ensure that all assets for which they are responsible are protected against loss or damaged, maintained appropriately and subject to periodic safety inspections.
- 13.7 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. Assets shall be valued in accordance with proper practice and any policy adopted by the Council. 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.

14. Insurance

- 14.1 Following the annual risk assessment required by Financial Regulation 16, the RFO shall be responsible for effecting all appropriate insurances and shall negotiate all claims on the Council's insurers.
- 14.2 The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it. He shall also be informed promptly of any new risk, activity or asset for which insurance cover is required.
- 14.3 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.
- 14.4 All appropriate Councillors 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, following advice from the RFO.

15. Charities

- 15.1 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.

16. Risk management

- 16.1 The Council is responsible for putting in place arrangements for the management of risk. The Clerk/Services & Contracts Manager/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.
- 16.2 When considering any new activity, the Clerk/Services & Contracts Manager/RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

17. Revision & suspension of financial regulations

- 17.1 It shall be the duty of the Council to review the Financial Regulations of the Council from time to time. The RFO 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.
- 17.2 The Council may, by formal proposal of a resolution, duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all Councillors.

Approved:

Reviewed: Annually

FINANCE COMMITTEE

20 September 2021

Matter: Internal Audit 2021-22

Purpose of Report:

To consider the scope of Internal Audit coverage for 2021-22

Item no: 11

Author: Jack Jones, RFO

Supporting Member: Cllr Burgin, Committee Chair

This is a public report

Recommendation

The Committee is recommended to approve the proposed scope of Internal Audit for 2021/22.

Law and legal implications

The Town Council resolved from 20 May 2019, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

The Accounts and Audit Regulations 2015 require the Council 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.

Under the same Regulations, the Council must conduct an annual review of the effectiveness of its system of internal control. The independent internal audit opinion is a key element of that review.

Link to Council Priorities

Effective internal audit provides assurance that the Council is acting appropriately within a robust internal control environment.

1. Report Details

Following a satisfactory review of the Council's internal audit arrangements for 2020/21, Mrs Jean Airey was re-appointed as its auditor for the current financial year (Minute PTC21/08 iv).

The attached outline plan describes the scope of Mrs Airey's planned coverage for the year; within this framework, she is intending to revise her detailed plan to reflect current best practice. As in previous years, she intends to carry out the work in two stages. The first of these is scheduled for February/March 2022 to fit in with the Council's review of its internal control environment late in 2021/22, which enables it to consider whether internal controls have operated effectively throughout the financial year. The timing of the second, financial audit, stage would be in April, to enable her to review the year-end accounts.

2. Options Analysis including Risk Assessment

2.1 Risk

The Council does not have a robust internal audit regime.

2.2 Consequence

Irregularities are not detected leading to loss or waste of resources; criticism from external audit; reputational damage.

2.3 Controls Required

Appointment of an independent and competent internal auditor, who works to an appropriate internal audit plan.

3. Financial Implications

This report is concerned solely with financial management.

Appendices

- Outline Internal Audit Plan 2021/22

Background Papers

- Accounts and Audit Regulations 2015
- Correspondence with Internal auditor

OUTLINE INTERNAL AUDIT PLAN 2021/22

ACTIVITY	AUDIT
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?
Proper bookkeeping	Are the core accounts maintained and up to date?
	Are the core accounts arithmetically correct?
	Are the core accounts regularly balanced?
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?
	Has a Responsible Financial Officer been appointed?
	Have items or services above the de minimis amount been competitively purchased?
	Are payments in the core accounts supported by invoices and have they been authorised and minuted?
	Has VAT on payments been identified, recorded and reclaimed?
	Is Section 137 expenditure separately recorded and within statutory limits?
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?
	Do the minutes record the Council carrying out an annual risk assessment?
	Is insurance cover appropriate and adequate?
	Are internal financial controls documented and regularly reviewed?

ACTIVITY	AUDIT
	Is the Council registered with the ICO?
	Has the Council complied with the General Data Protection Regulations 2018?
Budgetary Control	Has the Council prepared an annual budget in support of its precept?
	Is actual expenditure against the budget regularly reported to Council?
	Are there any significant unexplained variances from budget?
Income Controls	Is income properly recorded and promptly banked?
	Does the precept recorded in the core accounts agree to the District Council's notification?
	Are security controls over cash adequate and effective?
Petty Cash/Cash Card Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?
	Is petty cash expenditure reported to Council?
	Is petty cash reimbursement carried out regularly?
	Do salaries paid agree with those approved by Council?

ACTIVITY	AUDIT
Payroll Controls	Are other payments/reimbursements to Officers reasonable and approved by Council?
	Has PAYE/NIC and LGPS been properly operated by the Council as an employer?
Asset Controls	Does the Council keep an Asset Register of all material assets owned?
	Is the Register up to date?
	Do asset insurance valuations agree with those in the Register?
Bank Reconciliation	Is there a bank reconciliation for each bank account?
	Is the bank reconciliation carried out regularly on the receipt of statements?
	Are there any unexplained balancing entries in any reconciliation?
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?
	Do the final accounts agree with the core accounts?
	Is there an audit trail from underlying financial records to the accounts?
	Where appropriate, have debtors and creditors been properly recorded?
Open Government Transparency Code	Is the Council complying with the Code and publishing public data in the public domain?

FINANCE COMMITTEE

20 September 2021

Matter: Budget Process 2022-23

Purpose of Report:

To consider the process to be adopted for the 2022-23 Budget.

Item no: 12

Author: Jack Jones, RFO

Supporting Member: Cllr Burgin, Committee Chair

This is a public report

Recommendations

The Committee is recommended to:

- a) consider and approve the process for preparing and agreeing the 2022-23 Budget; and
- b) agree the budget timetable.

Law and legal implications

The Town Council resolved from 20 May 2019, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

Sections 41 and 50 of the Local Government Finance Act 1992 require the Council to calculate its annual budget requirement and its resulting precept by 28 February.

Link to Council Priorities

The annual budget should reflect the Council's priorities for the financial year ahead.

1. Report Details

1.1 Introduction

No changes are proposed to the process for the preparation of the Council's annual budget: Officers believe that this appears to work well, however the Committee is asked to consider whether it wishes to make any changes.

The process starts by making a clear distinction between the committed level of budget and proposals to develop services. Key steps are the production of a Forecast Outturn for 2021/22, detailed estimates for 2022/23 and a Medium Term Financial Plan.

During the process, members of the Finance Committee will meet in an advisory capacity as a Budget Working Party, without the formality of committee rules, enabling freer discussion and shortened timescales. Although two Working Party meeting dates are planned, additional meetings can be called if necessary.

1.2 Forecast Outturn 2021/22

This forecast reviews current expenditure and income to identify trends which will have an impact on the current year's budget and, potentially, next year's budget. Budgetary control reports will assist in this part of the process, a key part of which is to forecast the level of reserves at 31 March 2022. Early indications are that this year's expenditure will be significantly below the approved budget.

1.3 Detailed Estimates 2022/23

Production of detailed estimates for each budget heading form the basis of the proposed budget. In particular, as they are the largest single item of expenditure, salaries are estimated in detail, using all known and assumed factors.

a) Base Budget

The Base Budget is a continuation budget which identifies and provides for the current committed level of service to be maintained. The current year's budget will need to be adjusted for:

- The removal of any one-off items included in the 2021/22 budget;
- The inclusion of pay and price inflation (suggest only where unavoidable); and
- The inclusion of the estimated costs of contractually committed changes to expenditure or income (eg devolved assets).

b) Service Development Proposals (Growth Items)

All Members will be given the opportunity to suggest items which would involve increased expenditure but would enable the Council to provide a better level of service to the community. These could be one off items, for a single financial year,

or could create an ongoing financial commitment, in which case the future implications should be identified clearly. (As resources may be limited, Members should also be asked to suggest reductions to budgets, either to achieve reductions or to redirect monies to more favoured items.)

Growth items (bids) should not be included in the Base Budget but will be scheduled separately for consideration by the Finance Committee and Council. In all cases, proposals should be assessed by reference to the Council's budget priorities.

c) Budget Priorities

It is suggested that the Council's priorities for the 2022/23 Budget should be:

- Delivery of the six priorities stated in the Council's Business Plan;
- Unavoidable legislative changes; and
- Essential work to meet health and safety standards or to ensure business continuity.

d) Assessment of Growth Proposals

Each growth proposal should be assessed against the budget priorities, in order to ensure that the allocation of available resources is aligned with corporate objectives. Bids should be assessed on their merits, with preference given to items which deliver a specific outcome stated in the Business Plan.

e) Level of Precept and Council Tax

The level of precept, and hence Council Tax, will need to be considered during the budget round.

The Government did not set referendum principles (which would limit flexibility for council tax rises) for local councils in 2021/22 but stated that it would take careful account of the increases set by parishes in that year when formulating its proposals for 2022/23. As the Council did not increase its tax this year, it should have a free hand to set an appropriate precept to meet its aspirations for the community.

f) Reserves

The Council has set a target of achieving a position where it reaches a general reserve equivalent to 35% of its annual net expenditure by 31 March 2025, continuing this level thereafter. This aim should be maintained into the 2022/23 Budget, calculated by reference to the Medium Term Financial Plan. As the 2020/21 outturn contributed an additional £64,000 to the General Reserve, it is expected that the medium term position will allow for some aspirational growth if required.

The 2021/22 Budget assumes a contribution of £19,674 to the Devolution Reserve, earmarked to meet the costs of transferring services, potentially to include those

resulting from local government reorganisation. The contribution is calculated by reference to the planned overall level of expenditure on devolved services; the reserve should be maintained, and contributions made in a similar way for 2022/23.

The Council's Reserves Policy will be revised during the budget process; it is again proposed that, apart from the earmarked Devolution monies, reserves should not be used to meet ongoing revenue expenditure.

g) Available Resources

Agreement of the continuation Base Budget should be relatively straightforward, so that attention can be focused on the allocation of available resources to competing growth proposals. Those resources would be calculated from the headroom provided by the planned council tax increase and agreed budget reductions.

1.4 Medium Term Financial Plan

The Medium Term Plan projects the proposed budget forward into subsequent years, on a broad basis rather than in detail. It is a demonstration of financial sustainability and the Council's strategy for managing its finances. The 2021/22 Budget was set with a view to delivering the Climate Change Strategy and building up the General Reserve over the life of the Plan, without the need for excessive rises in Council Tax.

1.5 Timetable

The outline timetable for the budget process is as follows:

4 October 2021 11 October	Planning & CCEG Committees to consider growth proposals, redirection or reduction in resources
By 31 October	Individual Councillors to submit budget proposals
8 November	Budget Working Group to consider broad budget prospects
6 December (Members to confirm)	Budget Working Group to consider initial draft detailed budget
6 December 13 December	Planning & CCEG Committees to consider their estimates in the light of corporate budgets (if required)
10 January 2022	Finance Committee to consider proposed budget
24 January	Council to approve budget and determine precept

2. Options Analysis including Risk Assessment

2.1 Risk

An inadequate budget process which fails to recognise financial and/or legal responsibilities.

2.2 Consequence

Overspendings leading to unwelcome curtailment of spending programmes; possible unpalatable council tax increase; setting an illegal budget; potential reputational damage.

2.3 Controls Required

A sound budget process will address these risks.

3. Financial Implications

A sound budget process is essential for robust financial management, however there are no direct financial implications arising from this report.

4. Legal Implications

The Council's budget must be determined in accordance with the provisions of the Local Government Finance Act 1992.

Appendices

None

Background Papers

2021-22 and 2022-23 Budget Working Papers

FINANCE COMMITTEE

20 September 2021

Matter: Thacka Beck Field

Purpose of Report:

To receive an update on progress at Thacka Beck Field.

Item no: 16

Author: Services and Contracts Manager

Supporting Member: Cllr. Jackson, Lead Member for Assets

Recommendations

The Committee is recommended to:

- i. Note the progress made against the resolutions following the meeting of the 28 June 2021.
- ii. Request that Full Council approves an additional budget of £2,000 from the Devolution Reserve to meet the costs of the works as set out in paragraph 1.6.

Law and legal implications

The Town Council resolved from 20 May 2019, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

Link to Council Priorities

This report aligns with the strategic priority for Health and Wellbeing to protect and improve the environment, leisure and recreational community facilities, services and assets that contribute to our quality of life.

1. Report Details

- 1.1 Councillors considered a report regarding the Thacka Beck Field at Finance Committee on the 28 June 2021 and approved a series of recommendations. This report is intended to provide a brief update since the previous meeting.
- 1.2 A site visit for Members and the local ward councillor was undertaken on the 15 July and allowed members to give thought to future enhancements of the field.
- 1.3 The Council has sought quotations to undertake a Phase 1 Habitat Survey. The deadline for receipt of quotations was 10 September and an order has now been raised for the survey to be undertaken.
- 1.4 The Council has sought quotations for a tree hazard survey and an order has now been raised for the survey to be undertaken.
- 1.5 The Services and Contracts Manager has via Cllr Bowen asked whether it would be possible to attend future meetings of the Pategill TRA to outline to residents the Council's plans for future management and enhancement of the field and enable a relationship between the Council and the residents to be established.

- 1.6 The Services and Contracts Manager has enquired out of courtesy with Cumbria CC highways and footpath officers to seek their opinion on the removal of the timber fence at the Tynefield Drive side of the field and they have no objections. The Services and Contracts Manager is currently working to obtain quotations to undertake Stage 1 improvements which will include:
- Entry Signage.
 - Removal of the fence alongside Tynefield end and repositioning of pedestrian gate.
 - Gates at Carleton Road end and fencing
 - Bridge balustrades
 - Removal of barbed wire
 - Shrub clearance
- 1.7 Northern Gas Networks who are working on the field to install new gas pipelines, have experienced delays and are now scheduled to complete their works by the end of September.
- 1.8 It is intended to bring future reports to the Finance Committee setting out options for future enhancements such as footpaths, furniture, recreational items.

2. Risk Assessment

- 2.1 Members approved a site risk assessment at the meeting of Finance Committee on the 28 June 2021.
- 2.2 There are no further risks associated with this report.

3. Financial Implications

- 3.1 The Council has approved a budget of £3,000 for Thacka Beck field in the 2021/22 financial year.
- 3.2 The Tree Survey and Biodiversity Survey have been commissioned at a cost of £450 and £700 respectively leaving an uncommitted balance of £1850.
- 3.3 The works as set out in paragraph 1.6 are estimated to cost £2,500 - £3000 and as such a request for an additional budget of £2,000 from the Devolution Reserve is being made to meet the costs of the works. The reserve balance stood at £136,000 at the start of the current financial year and the approved budget provides for a further £20,000 to be added to this balance.

4. Legal Implications

- 4.1 There are no direct legal implications associated with this report.

Appendices

None

Background Papers

Finance Committee Report, 28 June 2021.

FINANCE COMMITTEE

20 September 2021

Matter: Cornmarket Bandstand

Purpose of Report:

To consider a request from the Board and Elbow to be given consent to use the area to the front of the Bandstand for outdoor hospitality in 2022.

Item no: 17

Author: Services and Contracts Manager

Supporting Member: Cllr. Jackson, Lead Member for Assets

Recommendations

The Committee is recommended to:

- i. Approve consent for the Board and Elbow to use the area to the front of the Bandstand for outdoor hospitality in 2022.
- ii. Give delegated authority to the Services and Contracts Manager to confirm the arrangements with the Board and Elbow inline with those as set out in paragraph 1.3.
- iii. Agree a fee of £500 be charged for the use of the space.

Law and legal implications

The Town Council resolved from 20 May 2019, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

Link to Council Priorities

This report aligns with the strategic priority for Health and Wellbeing to protect and improve the environment, leisure and recreational community facilities, services and assets that contribute to our quality of life and its attractiveness as a place to visit.

1. Report Details

- 1.1 During 2021 the Services and Contracts Manager under delegated authority gave the Board and Elbow Public House consent to use the area to the front of the bandstand for the provision of outdoor hospitality.
- 1.2 The use of the area allowed the pub to cater for residents and tourists and operate in accordance with covid 19 guidance. The provision of the outdoor hospitality has proven successful with many people using the space with no reported incidents of disorder, anti-social behaviour or vandalism. The provision of the outdoor hospitality area has introduced vibrancy to the area which otherwise largely goes unused.

- 1.3 The Board and Elbow has requested that the Council consider giving consent to use of the area in 2022 for the provision of outdoor hospitality. The outline arrangements would be:
- Permission to use the same area as in 2021.
 - The period of permission to be from 01 April to 30 September 2022.
 - A fee of £500 be charged.
 - The Council will be the sole arbiter when determining whether any other hires of the area will take priority and as such the Board and Elbow be informed.
 - The Board and Elbow to ensure that the area is cleaned after use including removal of furniture and waste.
 - The Board and Elbow to provide a copy of its Public Liability insurance to the Council.
 - The Board and Elbow to obtain licensing consent from EDC prior to and as a condition of use.
- 1.4 Members are advised to note that the period of consent does not necessarily mean that the pub will trade every day. In 2021 use was determined by the weather, staffing available and expected number of customers.

2. Risk Assessment

- 2.1 The Board and Elbow will be required to provide a copy of their Public Liability insurance and operate in accordance with the parameters set by the Council and the licensing permission and conditions as granted by EDC.
- 2.2 There are no further risks associated with this report.

3. Financial Implications

- 3.1 The letting out of the space will provide an income to the Council. It is proposed to charge the Board and Elbow £500 for the period.

4. Legal Implications

- 4.1 There are no direct legal implications associated with this report.

Appendices

None

Background Papers

None