



## FAIR OAK & HORTON HEATH PARISH COUNCIL

• 2 Knowle Park Lane, Fair Oak, Eastleigh, SO50 7GL ☎ (023) 8069 2403

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Dear Member

16 July 2024

You are hereby summoned to attend a meeting of the FULL COUNCIL held on **Monday, 22 July 2024 at 6.00 pm** at the Parish Office, 2 Knowle Park Lane, Fair Oak.

Melanie Stephens

Melanie Stephens, Parish Clerk

**PUBLIC INFORMATION:** Members of the public are welcome to attend this meeting. The seating capacity of our Conference Room for members of the public is limited under fire regulations to 22.

**PUBLIC PARTICIPATION:** Members of the public may speak in accordance with the Council's public participation scheme: (a) on items under the Council's remit which are not on the public agenda; and/or (b) on individual items on the public agenda, when the Chairman calls that item. Speeches may not exceed three minutes.

Anyone wishing to attend the meeting or speak in accordance with the Council's public participation scheme, should contact the Parish Clerk by emailing [clerk@fairoak-pc.gov.uk](mailto:clerk@fairoak-pc.gov.uk) no later than 12.00 noon on Thursday, 18 July 2024.

## AGENDA

### APOLOGIES

#### 1. DECLARATIONS OF INTEREST

To receive declarations of interest and dispensation requests.

#### 2. MINUTES OF MEETINGS (PAPER A, PAGES 4 - 12)

- a) To approve the minutes of the Council meeting held on 17 June 2024 as a correct record;
- b) To approve the minutes of the Finance Committee meeting and recommendations therein, of the meeting held on 8 July 2024; and
- c) To note the planning delegated decisions of w/e 31 May and 21 June 2024.

#### 3. PUBLIC PARTICIPATION

To receive any public participation in accordance with the Council's public participation scheme.

**4. CHAIRMAN'S ANNOUNCEMENT**

**5. CLERK'S UPDATE**

**6. COMMUNITY ENGAGEMENT (PRESENTATION)**

To receive a presentation from the Community Development Officer on community engagement activities and progress.

**7. KNOWLE PARK ENVIRONMENTAL ENHANCEMENTS (PRESENTATION)**

To agree the establishment of a mini-forest at Twynams Field and a second community orchard at Knowle Park.

**8. PUBLIC OPEN SPACE, COMMUNITY INFRASTRUCTURE & PLAY AREA TASK & FINISH GROUP (REPORT B, PAGE 13-15)**

To consider a recommendation from the group that a play provision strategy be commissioned and determine possible funding source.

**9. VOLUNTEER POLICY (REPORT C, PAGES 16-22)**

To review and approve the Volunteer Policy.

**10. CORPORATE ACTION PLAN (REPORT D, TO FOLLOW)**

To agree the action plan for 2024-2026.

**11. FINANCE REPORT (REPORT E, PAGES 23-32)**

To consider the report of the Finance Officer and approve the BACS payments.

**12. FINANCE REGULATIONS AND INTERNAL CONTROLS (REPORT F PAGES 33-55)**

To review suggested amendments for adoption of the Finance Regulations and Statement of Internal Controls.

**13. APPOINTMENT OF INTERNAL AUDIT SERVICE (REPORT G, PAGES 56-57)**

To consider and approve the appointment of an internal audit service.

**14. HORTON HEATH COMMUNITY CENTRE BOILER (VERBAL REPORT)**

To consider a supplementary budget request of £2,519.76 for a boiler replacement at Horton Heath Community Centre to be taken out of the HHCC Flooring Ear Marked Reserve.

**15. WORK PROGRAMME (REPORT H, PAGES 58-59)**

To note the work programme and make any amendments as necessary.

**To: Councillors**

S Anderson  
P Barrett  
C Bird  
S Broomfield  
W Chivuchi  
N Couldrey (Vice-Chair)  
H Douglas (Chair)

K Forfar  
T Higby  
M Marsh  
G Meech  
D Scott  
M Smith  
G Stupple  
B Tennent

**Officers:**

J Cahill (Finance Officer)  
M Leadbitter-Allen (Deputy Clerk)  
M Johnson (Operations Manager)  
M Stephens (Clerk)



**Minutes of the Council Meeting of the Council  
held on Monday 17 June 2024 at 6.00 pm  
at the Parish Office, 2 Knowle Park Lane, Fair Oak**

**Present:** Cllrs Douglas (Chair), Barrett, Bird, Broomfield, Chivuchi, Couldrey, Higby, Marsh, Meech & Smith

**Absent:** Cllr Anderson

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**Officers in attendance:** Mel Stephens, Clerk, Jo Cahill, Finance Officer, Carly Giles, Communications Officer and Martin Johnson, Operations Manager

**Also in attendance:** The Director of Goldwater Electrical Ltd was in attendance for Minute No 7.

**Apologies were received from:** Cllrs Forfar, Scott, Stupple and Tennent.

**1 DECLARATIONS OF INTEREST**

No declarations of interest were made in connection with any agenda item.

**2 MINUTES (PAPER A)**

**RESOLVED:**

- a) That the minutes of the Full Council meeting held on 20 May 2024, be signed by the Chair as a correct record; and
- b) That the delegated planning decisions for week ending 26 April and 25 May 2024 be noted.

**3 UPPER BARN COPSE PLAY AREA (REPORT B)**

The Council considered the outcome of the community engagement work and the proposal to fully decommission the site on safety grounds.

In reviewing the options for the decommissioning works, Councillors requested that this be undertaken by the Operations team to save on costs, given that considerable sums had already been spent on safety fencing, which was necessary and unavoidable. Whilst this would impact the seasonal work of the team, members instructed officers to carry out the work as soon as possible. The Operations Manager advised that staff working schedules had been reorganised to enable works to take place week commencing 24 June 2024.

In relation to what, if any, provision would be reinstalled on site, would be discussed by the Public Open Space, Community Infrastructure and Play Area Task & Finish Group aided by two volunteer members of the Community. The Group would consider the wider

strategic options of play provision in the parish, as well as the appropriate type and level of provision at Upper Barn Copse. A report, giving recommendations, would be submitted to Full Council in November.

**RESOLVED:**

- a) That the outcome of the community consultation(s) as set out in paragraph 4 of the Report B be noted;
- b) That the Operations Team be instructed to carry out the final decommissioning of the remaining play equipment;
- c) That decommissioning works take place during the week commencing 24 June 2024;
- d) That the Public Open Space, Community Infrastructure and Play Area Task and Finish Group be instructed to review options regarding future play provision at Upper Barn Copse with final recommendations being submitted to Full Council in November and;
- e) That the Clerk be instructed to publish a 'call to action' for two members of the local community to serve on the Task & Finish Group on a first come, first served basis.

Action: Mel Stephens/Martin Johnson

**4 CHAIR'S ANNOUNCEMENTS**

The Chairman reminded members to complete and sign their declarations of interest forms, if they had not already done so.

**5 CLERK'S UPDATE**

The Clerk gave a presentation, attached at Appendix 1 to these minutes.

**6 FINANCE REPORT (REPORT C)**

The Council considered the finance report which highlighted the Council's latest budgetary position.

The Finance Officer informed members that following confirmation with South East Employers, the pay award for 2024/25 had yet to be agreed. Once agreement had been made, this would be reported to the relevant Council meeting.

Following discussion, it was:

**RESOLVED:**

- (a) That the contents of the report be noted; and
- (b) That the BACs payments be approved.

Action: J Cahill

## **7 COMMUNITY CAFÉ SOLAR PROPOSAL (REPORT D)**

The Council considered a proposal for a solar retrofit system at the Fountain Café.

It was noted that solar panels at the café had been a priority outcome for the Council in bolstering the sites green credentials as well as providing security of tenure for the current and future tenant in reducing energy costs.

In relation to the technicalities of the retrofit system, members asked a number of questions to which answers were given, including whether batteries were needed and could be excluded from the project to keep costs to a minimum. It was explained that all surplus energy would be sent to the batteries for use of an evening when the solar panels were not producing energy. In addition, it was explained that the new system could be programmed to charge the batteries during set times when the cost of electricity was cheaper.

Members expressed the view that the inclusion of batteries in the project were of greater financial benefit in the longer term. As such, it was:

### **RESOLVED:**

- a) That the proposal for south facing retrofit solar installation at the Fountain Cafe be agreed in principle:
- b) That the Clerk, in consultation with the Deputy Clerk and Chair, be given delegated authority to pursue grant funding for this project;
- c) That approaches be made to the Fountain Café for funding assistance for the project via crowdfunding; and
- d) That the Deputy Clerk seek quotations for the work needed to complete this installation to complete a grant application.

Action: Michelle Leadbitter-Allen

## **8 WORK PROGRAMME (REPORT E)**

### **RESOLVED:**

That the work programme be agreed.

## **9 EXCLUSION OF THE PUBLIC AND THE PRESS**

### **RESOLVED:**

“That, under Section 1(2) of the Public Bodies Admissions to Meetings Act 1960, the public and the Press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information which would be prejudicial to the public interest by reason of its confidential nature (staffing matters)”

**PART II – PRIVATE SESSION**

**10 CEMETERY PATH TENDERS (REPORT F)**

Members considered the tenders for cemetery path resurfacing project and based on the outcome of the tender scoring, agreed to award the contract to STC Southern Ltd at a cost of £28,847, with a total project cost being agreed at £33,957.

Members requested that sufficient communication with the public and local funeral directors is made in advance of the works.

**RESOLVED**

That the contract for resurfacing the cemetery path be awarded to STC Southern Ltd at a total cost of £28,847.

Action: Martin Johnson

Signed ..... Chair

This was all the business and the meeting closed at 6.55pm.



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Minutes of the **FINANCE COMMITTEE** meeting held on Monday 9 July 2024  
at 10.00 am at the Parish Office, 2 Knowle Park Lane, Fair Oak

**Present:** Cllrs Couldrey, Douglas (Chair) & Chivuchi.

**Officers in attendance:** Joanna Cahill, Responsible Finance Officer and Melanie Stephens, Clerk.

**Apologies:** Cllrs Barrett, Forfar, Higby, Marsh & Tennent

### **PUBLIC SESSION**

No members of the public were present.

#### **1. DECLARATIONS OF INTEREST**

There were no declarations of interest raised in connection with an agenda item.

#### **2. MINUTES OF MEETINGS (PAPER A)**

##### **RESOLVED:**

That the minutes of the meeting held on 6 March 2024 be noted.

#### **3. ELECTION OF VICE CHAIRMAN**

Cllr Douglas moved that Cllr Couldrey be elected Vice-Chair of the Finance Committee for the ensuing municipal year. The motion was seconded by Cllr Chivuchi. There were no other nominations.

##### **RESOLVED:**

That Cllr Couldrey be appointed as Vice-Chair for the ensuing municipal year.

#### **4. QUARTERLY FINANCIAL MONITORING REPORT (REPORT B)**

The Committee considered the Parish Council's current financial position against the approved 2024/25 budgets.

The total budget agreed by the Council for the 24/25 financial year was £645,438. Members were informed that all budget codes were currently within budget with the exception of business rates for Woodland Community Centre which was 25% above budget. Members requested that this be queried with Eastleigh Borough Council.

##### **RESOLVED:**

(a) That latest budget position as at 30 June 2024 be noted; and



- (b) That the Finance Officer query the business rate fee for Woodland Community Centre with Eastleigh Borough Council.

Action: Jo Cahill

## 5. FINANCE RISK ASSESSMENT (REPORT C)

The Committee considered the Council's Finance Risk Assessment.

In relation to the Council's fidelity cover, members queried whether this was sufficient and requested that the Finance Officer make enquiries regarding this and increase the cover should budgets allow.

### **RESOLVED:**

- (a) That the Council's Finance Risk Assessment be approved; and  
(b) That the Finance Officer increase the fidelity cover for the Council.

Action: Jo Cahill

## 6. MARKETING STRATEGY (REPORT D)

The Committee considered the draft strategy for marketing of Council halls for hire and other services.

The strategy was requested by the Committee with the objective of increasing the hire of buildings, particularly the Parish Office, to maximize the Council's income.

Members suggested that further effort could be made to increase the Parish Office's roadside presence through large banners and reducing the hedges along Botley Road, signposting potential hirers to the building.

### **RESOLVED:**

That the marketing strategy be approved.

Action: Carly Giles/Mel Stephens

## 7. WORK PROGRAMME

Members requested that the Budget Task & Finish Group scheduled to take place on 3 September be moved to 13 September and that the Finance Committee meeting scheduled on 6 December be moved to 2 December at 10am.

### **RESOLVED**

- (a) That the Work Programme be noted; and  
(b) That the Budget Task & Finish Group meeting scheduled to take place on 3 September be moved to 13 September and that the Finance Committee meeting scheduled on 6 December be moved to 2 December at 10am.

Action: Mel Stephens

## 8. ENERGY REPORT (REPORT F)

The Committee considered the progress made against the energy audit and proposed actions as a result of this such as the switch to cheaper and green energy suppliers, the installation of solar panels at the Pavilion and best practice methods for energy consumption.

Members were informed that the outstanding complaint with SSE regarding overcharging at the Horton Heath Community Centre was now being dealt with by the Energy Ombudsman. The Deputy Clerk was monitoring this matter and would report back as and when appropriate.

The success of the installation of the solar panels at both the Parish Office and Woodland Community Centre was noted, particularly the energy cost reduction to the Council. Due to the success of these installations, and the increase in the usage at the Pavilion, members were happy to support the commencement of a solar retrofit project at the Pavilion, with the Deputy Clerk investigating outside funding support for this.

In considering other energy saving methods, and particularly the proposal for clothes drying cupboard at the Parish Office, members requested that a full project proposal be submitted as part of the budgeting process. Members suggested that light sensors could be added to community buildings to reduce electricity consumption.

Members passed on their thanks to the Deputy Clerk for a thorough report and the progress made against the energy action plan.

### **RESOLVED:**

- (a) That the contents of the report and the energy saving measures set out in the Energy Audit at Appendix 1 be noted;
- (b) That the Deputy Clerk be given delegated authority to commission green energy suppliers, seeking the best tariffs for all parish owned sites;
- (c) That the Deputy Clerk be instructed to seek quotations for solar installation with battery storage at Lapstone Pavilion and investigation outside funding sources; and
- (d) That Officers submit a project proposal as part of the budgeting for 2025/26 to the Budget Task & Finish Group for the installation of a drying cupboard at the workshop.

Action: Michelle Leadbitter-Allen

Signed .....

Chairman

Accessibility - should you need to view these minutes in an alternative format please contact: [enquires@fairoak-pc.gov.uk](mailto:enquires@fairoak-pc.gov.uk)

## PLANNING APPLICATIONS

Applications to w/e 31 May 2024

**Application No:** [F/24/97412](#)

**Address:** 5-7 Allington Lane, Fair Oak, Eastleigh, SO50 7DA

**Description:** Erection of 2.no 2-bedroom bungalows with associated parking following the demolition of existing garages and severing of land.

**Comments:** No objection. Concerns raised over tight access.

**Planning Specialist Contact Details**

Email: [rachael.morris@eastleigh.gov.uk](mailto:rachael.morris@eastleigh.gov.uk)

**Application No:** [H/24/97427](#)

**Address:** 5 Mears Road, Fair Oak, SO50 7NB

**Description:** Single storey front extension, render to front elevation and partial garage conversion. (Retrospective Application)

**Comments:** No objection

**Planning Specialist Contact Details**

Email: [claire.campbell-best@eastleigh.gov.uk](mailto:claire.campbell-best@eastleigh.gov.uk)

**Application No:** [H/24/97492](#)

**Address:** 16 Eastleigh Road, Fair Oak, SO50 7JB

**Description:** Form a vehicular access and dropped kerb

**Comments:** No objection

**Planning Specialist Contact Details**

Email: [alexandra.stone@eastleigh.gov.uk](mailto:alexandra.stone@eastleigh.gov.uk)

## PLANNING APPLICATIONS

Applications to w/e 21 June 2024

**Application No:** [H/24/97560](#)

**Address:** 11 York Close, Horton Heath, SO50 7PX

**Description:** Single storey rear extension following demolition of existing conservatory

**Comments:** No Objection

**Planning Specialist Contact Details**

Email: [claire.campbell-best@eastleigh.gov.uk](mailto:claire.campbell-best@eastleigh.gov.uk)

**Application No:** [H/24/97547](#)

**Address:** 27 Mortimers Lane, Fair Oak, SO50 7BH

**Description:** Alterations to dormer windows to rear of property.

**Comments:** No Objection

**Planning Specialist Contact Details**

Email: [claire.campbell-best@eastleigh.gov.uk](mailto:claire.campbell-best@eastleigh.gov.uk)

**Application No:** [H/24/97605](#)

**Address:** 12 Goater Way, Fair Oak, SO50 7HT

**Description:** Erection of front porch with two bay windows, and alterations to fenestration.

**Comments:** No Objection

**Planning Specialist Contact Details**

Email: [alexandra.stone@eastleigh.gov.uk](mailto:alexandra.stone@eastleigh.gov.uk)

**Application No:** [H/24/97633](#)

**Address:** 7 Scotland Close, Fair Oak, SO50 7BQ

**Description:** Single storey infill rear extension and two storey side extension

**Comments:** No Objection

**Planning Specialist Contact Details**

Email: [claire.campbell-best@eastleigh.gov.uk](mailto:claire.campbell-best@eastleigh.gov.uk)

**Application No:** [H/24/97599](#)

**Address:** The Mazels, Knowle Lane, Horton Heath, SO50 7DZ

**Description:** Single storey side extension, two storey rear extension, separate single storey rear extension including veranda, erection of front porch and alterations to fenestration.

**Comments:** No Objection

**Planning Specialist Contact Details**

Email: [claire.campbell-best@eastleigh.gov.uk](mailto:claire.campbell-best@eastleigh.gov.uk)

**Application No:** [H/24/97632](#)

**Address:** 411 Fair Oak Road, Fair Oak, SO50 7AB

**Description:** Single storey rear and side extension following demolition of existing conservatory.

**Comments:** No Objection

**Planning Specialist Contact Details**

Email: [alexandra.stone@eastleigh.gov.uk](mailto:alexandra.stone@eastleigh.gov.uk)

**Application No:** [F/24/97634](#)

**Address:** 54 Sandy Lane, Fair Oak, SO50 8GB

**Description:** Retention of external security shutter

**Comments:** No Objection

**Planning Specialist Contact Details**

Email: [rebecca.altman@eastleigh.gov.uk](mailto:rebecca.altman@eastleigh.gov.uk)

**FULL COUNCIL – 22 JULY 2024****PUBLIC OPEN SPACE, COMMUNITY INFRASTRUCTURE & PLAY AREA TASK & FINISH GROUP – INITIAL FINDINGS/RECOMMENDATIONS****1. RECOMMENDATIONS**

- 1.1. That the Council notes the initial findings of the group; and
- 1.2. That the Council considers allocating a budget of between £15,000 - £20,000 to be made available from an appropriate Ear Marked Reserve, so that Officers can tender for and commission a specialist to undertake a play strategy for the Council.

**2. INTRODUCTION**

- 2.1. The purpose of the report is to provide the recommendations of the Public Open Space, Community Infrastructure & Play Area (POSCIPA) Task & Finish Group following their inaugural meeting held on 2 July 2024.

**3. BACKGROUND**

- 3.1. The Council Task & Finish Group consists of the following members:
  - Cllr Bird (Chair),
  - Cllr Anderson,
  - Cllr Higby,
  - Cllr Scott
  - Two community representatives – Vicky Foreman and Lorraine Newham.
  - Supported by the Clerk and Community Development Officer.
- 3.2. At its meeting on 2 July 2024, the Group discussed public open spaces and play provision in the wider context, the condition of current facilities, financial planning and the changing ways children play. The group also discussed the future provision at Upper Barn Copse (UBC).

**4. STRATEGIC PLANNING**

- 4.1. The Council currently operates and maintains 5 play park facilities (6 with UBC which has recently been decommissioned) throughout the Parish. This will grow in number with the transfer of Pembers Hill Farm and potentially One Horton Heath.
- 4.2. The Council recognises the benefits of having accessible, engaging play and recreation opportunities for children of all ages and abilities and also understands that play extends further and wider than just the provision of static pieces of play equipment. This is demonstrated through the recent provision of other infrastructure such as the splashpad at New Century Park.
- 4.3. The Task & Finish Group consider that it is essential that the Council ascertain the

maximum potential regarding opportunities for the play areas, given its financial limitations i.e section 106 funding is not an infinite resource to be relied upon.

- 4.4. Decisions also need to be made as to how these facilities are maintained, operated and funded moving forward. Whilst thoughts usually turn immediately to the provision and maintenance of fixed equipment such as playgrounds, the Group also recognised that play extends further into all aspects of recreational opportunities.
- 4.5. The Council needs to understand how, with its financial constraints, it can work with external organisations and the community to broaden its remit and offer of play beyond just the provision of these fixed play facilities and to provide the best possible opportunities for play, particularly the interconnectivity with nature for the benefits of health and wellbeing as well as nature conservation.
- 4.6. To achieve this, the Task & Finish Group considered that a unbiased approach to developing the opportunities for play be undertaken and therefore recommend that a specialist agency prepares and delivers a strategy for the Council. The involvement of the wider community, with a focus on children and young people in shaping this strategy is vital.
- 4.7. It is also advisable that the strategy incorporate the audit of current provision, which has already been commissioned by the Clerk as part of the annual play inspection. This allow the Council to see where investment of both time and finances needs to be made.
- 4.8. The benefits of such a strategic piece of work extend beyond just play itself and by working alongside other external agencies such as Eastleigh Borough Council and key community stakeholders (e.g. local schools) as well as the community itself, there are opportunities for wider environmental, economic and societal benefits to be created. It is necessary therefore for the Council to adopt a strategy that clearly outlines its intentions for delivering and providing play and recreational opportunities for children and young people in the parish. The best means of doing this is to have the Council's current assets, opportunities, provision and intentions for play delivery moving forward externally scrutinised, to ensure the Council's strategic planning of services is made in a practical and efficient manner.

## **5. UPPER BARN COPSE**

- 5.1. Given the misalignment of timings with commissioning, developing and adopting a strategy, unless the Council decide to pause the UBC project, which could create bad feeling amongst the residents, it is unlikely that recommendations from the strategy would assist in the shaping of provision at Upper Barn Copse. Given the strength of feeling at a hyper local level regarding this area, the Group have asked officers to develop a series of workshops aimed at observing how children of the parish play and to obtain their views on what provision they would like as opposed to their parents/guardians. This approach ensures that the Parish looks to achieve an innovative design to avoid inhibiting children and their play opportunities. More often than not, play provision designs is often delivered through adults installing traditional

equipment with minimal thought and acknowledgement of the benefits of free play, which is self-motivated, imaginative and free of adult imposed rules.

- 5.2. Outside of this, the Clerk has presented a project proposal to the LAC for funding support which will be considered at their meeting on 17 July 2024. Clarity on the funding arrangements and outcome of the workshops will assist in the future direction of travel with regards to this site.

## **6. FINANCIAL IMPLICATIONS**

- 6.1 The cost to commission the works of the winning tender – It is recommended that a budget of between £15,000-£20,000 is made available to tender for external consultants to undertake a play strategy for the Council.
- 6.2 It is likely that difficult decisions might have to be made in terms of its investment into its fixed asset play facilities given that investment is often limited in the main, to the use of 106 development contributions which is regulated by the Borough Council.

## **7. CONCLUSION**

- 7.1. The Council does not currently have a strategy in place for public open space/play provision and therefore does not have any tangible steer in terms of developing and providing play opportunities. As seen through the recent need to decommission the play equipment at UBC, the Council's fixed play assets are aging and there will need to be decisions made by Members on an individual basis from facility to facility as to what is to be undertaken in terms of investment and maintenance. An external assessment with guidance will allow for the Council to make an informed decision upon its play portfolio and the means of taking it forward.
- 7.2. It is suggested that the Group continue with their work to determine the future provision at UBC through workshops and further consultations with the public. This is to ensure that timely decisions are made with respect to this site whilst the wider strategy is being developed.

### **OR FURTHER INFORMATION CONTACT:**

Cllr Colin Bird, Task & Finish Group Chairman

[Colin.bird@fairoak-pc.gov.uk](mailto:Colin.bird@fairoak-pc.gov.uk)

or

Melanie Stephens, Parish Clerk

Email: [clerk@fairoak.gov.uk](mailto:clerk@fairoak.gov.uk)



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# CONSTITUTION

## CHAPTER 20

### VOLUNTEER POLICY

V1 Adopted on: 19 July 2021

V2 Review: 22 July 2024



## **1 Introduction**

- 1.1. We recognise the valuable contribution that volunteers can make to Fair Oak & Horton Heath Parish Council. They can bring a diverse range of skills and experience and can often provide a bridge to community involvement that it is sometimes difficult for paid staff to achieve. We recognise that volunteers are motivated because it is their choice to volunteer and give of their time freely; in return, we want to provide volunteers with opportunities that will help them to develop new skills and experiences.
- 1.2. The Parish Council can offer a variety of opportunities with the organisation involving volunteers. Volunteers help the Council become more effective in consulting and engaging directly with local communities.
- 1.3. This volunteer policy sets out the principles and practice by which we involve volunteers.

## **2 Recruitment of Volunteers**

- 2.1. Anyone approaching the Council offering their services as a volunteer will be asked to complete the online application form ([link](#)). They will be informally interviewed by a council officer and if deemed appropriate, references might also be taken up. If it is decided that a person is not suitable for the volunteer role, they will be given an explanation why. Volunteer roles will be advertised in a number of ways including: at volunteer networking meetings, Council run events, Facebook, Instagram and the Council's climate website as well as liaising with community first who will advertise opportunities through their channels.
- 2.2. Where it is deemed appropriate, volunteers will be asked to complete a volunteer agreement attached at Appendix 1.

## **3 Status of Volunteers**

- 3.1. A volunteer is not an employee and will not have a contract of employment. The Clerk will discuss the role with the volunteer and there will be an expectation that the volunteer will meet the requirements of the role.
- 3.2. Discussion will take place with volunteers on the amount of time that they are willing to commit, the frequency of their availability and how this will fit in with the Council's needs.
- 3.3. Volunteers are encouraged to let the Council know as soon as possible if they are not available so that a substitute can be found, or different arrangements can be made.
- 3.4. Volunteers wishing to withdraw from their voluntary role are asked to give their named contact as much notice as possible.

## **4 Principles**

- 4.1. Our organisation:
  - Recognises that voluntary work brings benefits to volunteers themselves, to the community and to paid staff.

- Will ensure that volunteers are properly integrated into the organisational structure and that mechanisms are in place for them to contribute to the volunteer centre's work.
- Will not introduce volunteers to replace paid staff.
- Expects that staff at all levels will work positively with volunteers and, will seek to involve them in their work.
- Recognises that volunteers require satisfying work and personal development and will seek to help volunteers meet these needs, as well as providing the training for them to do their work effectively.
- Will endeavour to identify and cover the costs of involving volunteers.
- Recognises that the management of volunteers requires designated responsibilities within specific posts.
- Will endeavour to involve volunteers from a wide range of backgrounds and abilities to ensure volunteering opportunities are as accessible and inclusive as possible.

## **5 Health and Safety**

5.1. The Council has responsibility for the health and safety of volunteers. Volunteers should at all times follow the Health and Safety policies and procedures. Volunteers have a duty to take care of themselves and others who might be affected by their actions. Volunteers should not act outside their authorised area of work. Volunteers should report all accidents to the appropriate person and should be recorded in the accident book.

5.2. The Council will identify and manage risks via a risk assessment for all council events and volunteering work/projects. Volunteers will be briefed on safety at the start of every task/project. All risk assessments will be readily available for inspection.

## **6 Safeguarding**

6.1. Fair Oak & Horton Heath Parish Council takes their role in the safeguarding of volunteers, staff and other members of the public seriously and as such have a Safeguarding policy to be followed at all times; it outlines the responsibility of volunteers and the Council in safeguarding children, young people and vulnerable adults.

## **7 Young people and volunteering**

7.1. There are no legal restrictions around a volunteer's age. The issues are around what roles are suitable, safe and the practicalities surrounding this. Discussions about commitments, such as school times, must be held with both the young person and their parent/guardian so that they fully understand what the voluntary work involves.

## **8 Insurance**

8.1. Volunteers recruited by the Council are covered by the Council's insurance policy.

## 9 Induction and Training

9.1. All volunteers will receive an induction, not only to ensure that they feel welcome but to provide them with all the equipment, information and skills they need to carry out their role. Training will be offered where it helps to fulfil the role.

## 10 Support and Supervision

10.1. All volunteers will have a named council officer as their main contact during their placement. They will be given regular feedback and provided with an opportunity to discuss how things are going and air any problems. The named officer, in consultation with the Clerk, will oversee arrangement any necessary training, resources or equipment needed to fulfil agreed tasks.

10.2. The Council will host an annual volunteer event to support networking of local volunteers.

## 11 Expenses

11.1. Volunteers will be reimbursed for out-of-pocket expenses incurred on behalf of the Council as long as this has been approved in advance. Receipts will be required.

## 12 Grievance

12.1. The relationship between Fair Oak & Horton Heath Parish Council and its volunteers is entirely voluntary and it does not imply any contract. However, it is important that the Council can maintain its agreed standards of service to those who visit the premises, and it is also important that volunteers should enjoy making their contribution to this service. If, in their role volunteering for us, a volunteer does not meet with our standards, their case will be dealt with in the same manner as paid staff.

12.2. If a volunteer has any concerns regarding our treatment of them and this has been fully discussed with their named contact, but they are still not satisfied, any complaint may be raised with the Parish Clerk.

## 13 Data Protection and Confidentiality

13.1. The most basic information held about a volunteer i.e. Name, address, email and telephone number must comply with the data protection act and should be dealt with accordingly. The Council's data protection policy sets this out in further detail. Volunteers have the same confidentiality rights and protection of any paid employee and will be treated with the same respect and professionalism.

## FAIR OAK & HORTON HEATH PARISH COUNCIL VOLUNTEER AGREEMENT

This volunteer agreement describes the arrangement between Fair Oak & Horton Heath Parish Council and you. We wish to assure you of our appreciation of you volunteering with us and will do the best we can to make your volunteer experience enjoyable and rewarding.

### Purpose of role:

### Possible Tasks:

### Part 1: The Organisation

What you can expect from Fair Oak & Horton Heath Parish Council (FOHHPC):

Induction and Training.

FOHHPC will provide you with:

- An introduction to the Project and your volunteering role within it.
- **If necessary**, training related to your responsibilities as a volunteer.
- A named **Council officer** will supervise your volunteering and with whom you can discuss your work.
- Personal liability insurance to cover you while you are fulfilling authorised work.
- Injury insurance for injuries incurred while fulfilling your authorised volunteer work.
- Reimbursement of any specific expenses such as materials used for projects or out of parish travel, incurred for FOHHPC which has been agreed in advance. Receipts will be required at all times.
- Supervision, support and flexibility.
- We will explain what will be required and will actively support you in your work.
- To provide a named officer who will meet with you regularly to discuss your volunteering role, your successes, and problems you may have.
- To help develop your volunteering role with us.
- Health and safety

To ensure that health and safety measures, and risk assessments have been completed and that you are briefed on these, to keep you safe during set tasks. If

we need it necessary, we will provide you with the relevant PPE and workwear.

- Complaints or issues effecting your volunteering

We will try to resolve fairly any problems, complaints and difficulties you may have while you volunteer with us. If you run into problems when performing your duties, please discuss any complaint or problems with your name contact in the first instance or the Parish Clerk.

## **Part 2: The Volunteer**

What we expect from you:

- We will discuss with you the amount of time that you are willing to commit to volunteering, the frequency of your availability and how this will fit in with our needs. If, for any reason, you will not be attending a previously agreed volunteering session we would be grateful if you could let other volunteers and the volunteer coordinator know via telephone or email so that a substitute can be found, or different arrangements can be made. If we have no work for you, we will let you know as soon as possible.

We expect you:

- To perform your volunteering role to the best of your ability.
- To follow the organisation's policies & procedures and standards, including health and safety and equality and diversity, in relation to its staff, volunteers and members of the public.
- To maintain the confidential information of the organisation and of its users as appropriate. During your volunteering, you might come across confidential information about the project, its staff, and its customers. You must respect this confidentiality and not disclose this information except where required to do so by law.
- To be aware of the importance of safeguarding policies and procedures and to always discuss with a colleague any safeguarding concerns.
- To meet the time commitments and standards which have been mutually agreed with you and to give reasonable notice so other arrangements can be made when this is not possible.

Ideas:

- You may have ideas for the better performance of your duties or of ways in which we can meet our objectives as an organisation. Please discuss these with the volunteer co-ordinator.

Termination:

- Either you or the organisation can terminate this agreement with or without notice at any time.

This agreement is binding in honour only. It is not a legally binding agreement nor is it intended to create an employment relationship between us now or at any time in the future. It may be cancelled at any time at the discretion of either party.

|  |  |
|--|--|
|  | Signed by:<br>(volunteer)<br><br>Date:                                       |
|  | Signed by:<br>(Authorised representative of the Parish Council)<br><br>Date: |

## FULL COUNCIL – 22 JULY 2024

### MONTHLY FINANCIAL REPORT

#### 1. RECOMMENDATIONS

- 1.1 That the Council notes the contents of the report and approves the BACS payments as set out in Appendix 1.

#### 2. FINANCE POSITION

- 2.1 The total cash held across all bank accounts as of 30<sup>th</sup> June is £406,960.

#### 3. TRANSACTIONS

- 3.1. The total receipts for June in the Council's Current Account totalled £74,494. Of this £70,000 related to a cashbook transfer from the Premier Account.
- 3.2. The total current account payments for June totalled £73,254.
- 3.3. Significant payments in June included a payment to Goldwater for £16,611 for Solar PV panel installation at Woodlands centre and £5,760 to Colin Philips for the cafe bike racks.

#### 4. BACS PAYMENTS

- 4.1. The total BACS invoice payments outstanding is £11,375.

#### 5. FINANCIAL IMPLICATIONS

- 5.1. The Council must keep a regular review of the progress against all budget headings to ensure unnecessary overspending. The Council reviews its spending monthly via a report from the Responsible Finance Officer and undertakes detailed quarterly financial monitoring reports to the Finance Committee to scrutinise.

#### 6. CLIMATE/CRIME & DISORDER IMPLICATIONS

- 6.1. None directly arising from this report.

#### 7. EQUALITY & DIVERSITY IMPLICATIONS

- 7.1. None directly arising from this report.

#### 8. CONCLUSION

- 8.1. As per the financial position reported, Council members should note the contents of the report and agree the BACs payments for signing as per the bank mandate.

#### FOR FURTHER INFORMATION CONTACT:

Name: Jo Cahill, Responsible Finance Officer

Email: [finance@fairoak.gov.uk](mailto:finance@fairoak.gov.uk)

## Fair Oak & Horton Heath Parish Council

### Bank - Cash and Investment Reconciliation as at 30 June 2024

#### Confirmed Bank & Investment Balances

##### Bank Statement Balances

|            |                            |            |
|------------|----------------------------|------------|
| 30/06/2024 | Current Account            | 63,984.91  |
| 30/06/2024 | Premier Account            | 74,244.85  |
| 30/06/2024 | Public Sector Deposit Fund | 268,686.17 |
| 30/06/2024 | Petty Cash                 | 44.35      |

**406,960.28**

##### Receipts not on Bank Statement

**0.00**

##### **Closing Balance**

**406,960.28**

##### All Cash & Bank Accounts

|   |                                       |                   |
|---|---------------------------------------|-------------------|
| 1 | Current Account                       | 63,984.91         |
| 2 | Premier Account                       | 74,244.85         |
| 3 | Public Sector Deposit Fund            | 268,686.17        |
| 4 | Petty Cash                            | 44.35             |
|   | Other Cash & Bank Balances            | 0.00              |
|   | <b>Total Cash &amp; Bank Balances</b> | <b>406,960.28</b> |



## Receipts for Month 3

## Nominal Ledger Analysis

| Receipt Ref                  | Name of Payer         | £ Amnt Received  | £ Debtors | £ VAT  | A/c  | Centre | £ Amount         | Transaction Detail    |
|------------------------------|-----------------------|------------------|-----------|--------|------|--------|------------------|-----------------------|
| <b>Balance Brought Fwd :</b> |                       | <b>62,744.74</b> |           |        |      |        | <b>62,744.74</b> |                       |
| Banked: 03/06/2024           |                       | 16.00            |           |        |      |        |                  |                       |
|                              | Mrs B                 | 16.00            |           |        | 1200 | 250    | 16.00            | Room hire             |
| Banked: 04/06/2024           |                       | 36.33            |           |        |      |        |                  |                       |
|                              | Mrs F                 | 36.33            |           |        | 1500 | 500    | 36.33            | ALLOTMENT 10EAST      |
| Banked: 05/06/2024           |                       | 798.00           |           |        |      |        |                  |                       |
|                              | Mrs S                 | 798.00           |           | 133.00 | 1200 | 230    | 665.00           | Hall hire             |
| Banked: 05/06/2024           |                       | 126.00           |           |        |      |        |                  |                       |
|                              | Sales Recpts Page 618 | 126.00           | 126.00    |        | 100  |        |                  | Sales Recpts Page 618 |
| Banked: 06/06/2024           |                       | 736.00           |           |        |      |        |                  |                       |
|                              | Sales Recpts Page 619 | 736.00           | 736.00    |        | 100  |        |                  | Sales Recpts Page 619 |
| Banked: 06/06/2024           |                       | 18.72            |           |        |      |        |                  |                       |
|                              | tennis                | 18.72            |           |        | 1550 | 100    | 18.72            | tennis                |
| Banked: 07/06/2024           |                       | 454.00           |           |        |      |        |                  |                       |
|                              | M Johnson Funeral     | 454.00           |           |        | 1520 | 510    | 454.00           | Funeral               |
| Banked: 07/06/2024           |                       | 60.00            |           |        |      |        |                  |                       |
|                              | Sales Recpts Page 620 | 60.00            | 60.00     |        | 100  |        |                  | Sales Recpts Page 620 |
| Banked: 07/06/2024           |                       | 110.00           |           |        |      |        |                  |                       |
|                              | Mrs r                 | 110.00           |           |        | 1200 | 250    | 110.00           | Hall hire             |
| Banked: 07/06/2024           |                       | 98.00            |           |        |      |        |                  |                       |
|                              | Mr L                  | 98.00            |           |        | 1200 | 250    | 98.00            | hall hire             |
| Banked: 08/06/2024           |                       | 120.00           |           |        |      |        |                  |                       |
|                              | Mr C                  | 120.00           |           |        | 1200 | 250    | 120.00           | Hall hire             |
| Banked: 10/06/2024           |                       | 63.00            |           |        |      |        |                  |                       |
|                              | Arrow scout           | 63.00            |           | 10.50  | 1200 | 230    | 52.50            | Hall hire             |
| Banked: 11/06/2024           |                       | 568.00           |           |        |      |        |                  |                       |
|                              | Funeral               | 568.00           |           |        | 1520 | 510    | 568.00           | Burial                |
| Banked: 11/06/2024           |                       | 76.00            |           |        |      |        |                  |                       |
|                              | Mrs L                 | 76.00            |           | 12.67  | 1200 | 230    | 63.33            | Hall hire             |
| Banked: 14/06/2024           |                       | 70,000.00        |           |        |      |        |                  |                       |
| trans                        | Premier Account       | 70,000.00        |           |        | 210  |        | 70,000.00        | top up current act    |
| Banked: 14/06/2024           |                       | 78.00            |           |        |      |        |                  |                       |
|                              | Mrs L                 | 78.00            |           | 13.00  | 1200 | 230    | 65.00            | Hall hire             |
| Banked: 17/06/2024           |                       | 44.00            |           |        |      |        |                  |                       |
|                              | Fair oak autism       | 44.00            |           | 7.33   | 1200 | 230    | 36.67            | Hall hire             |
| Banked: 17/06/2024           |                       | 11.99            |           |        |      |        |                  |                       |
|                              | Hiller nurseries      | 11.99            |           |        | 1900 | 100    | 11.99            | refund                |

## Receipts for Month 3

## Nominal Ledger Analysis

| Receipt Ref                     | Name of Payer         | £ Amnt Received   | £ Debtors       | £ VAT         | A/c  | Centre | £ Amount          | Transaction Detail    |
|---------------------------------|-----------------------|-------------------|-----------------|---------------|------|--------|-------------------|-----------------------|
|                                 | Banked: 19/06/2024    | <b>42.10</b>      |                 |               |      |        |                   |                       |
|                                 | tennis                | 42.10             |                 |               | 1550 | 100    | 42.10             | tennis                |
|                                 | Banked: 19/06/2024    | <b>66.00</b>      |                 |               |      |        |                   |                       |
|                                 | Mrs S                 | 66.00             |                 |               | 1200 | 250    | 66.00             | hall hire             |
|                                 | Banked: 19/06/2024    | <b>66.00</b>      |                 |               |      |        |                   |                       |
|                                 | Mrs P                 | 66.00             |                 |               | 1200 | 250    | 66.00             | Room hire             |
|                                 | Banked: 20/06/2024    | <b>9.36</b>       |                 |               |      |        |                   |                       |
|                                 | tennis                | 9.36              |                 |               | 1550 | 500    | 9.36              | tennis                |
|                                 | Banked: 20/06/2024    | <b>35.00</b>      |                 |               |      |        |                   |                       |
|                                 | Mr R                  | 35.00             |                 |               | 1520 | 510    | 35.00             | Burial                |
|                                 | Banked: 20/06/2024    | <b>88.00</b>      |                 |               |      |        |                   |                       |
|                                 | Mrs S                 | 88.00             |                 | 14.67         | 1200 | 230    | 73.33             | Hall hire             |
|                                 | Banked: 21/06/2024    | <b>18.72</b>      |                 |               |      |        |                   |                       |
|                                 | tennis                | 18.72             |                 |               | 1550 | 100    | 18.72             | tennis                |
|                                 | Banked: 26/06/2024    | <b>600.00</b>     |                 |               |      |        |                   |                       |
|                                 | Sales Recpts Page 617 | 600.00            | 600.00          |               | 100  |        |                   | Sales Recpts Page 617 |
|                                 | Banked: 27/06/2024    | <b>40.99</b>      |                 |               |      |        |                   |                       |
|                                 | Mrs B                 | 40.99             |                 |               | 1500 | 500    | 40.99             | Allotment             |
|                                 | Banked: 28/06/2024    | <b>70.18</b>      |                 |               |      |        |                   |                       |
|                                 | tennis                | 70.18             |                 |               | 1550 | 100    | 70.18             | tennis                |
|                                 | Banked: 30/06/2024    | <b>43.59</b>      |                 |               |      |        |                   |                       |
|                                 | Mrs S                 | 43.59             |                 |               | 1200 | 250    | 43.59             | Room hiren            |
| <b>Total Receipts for Month</b> |                       | 74,493.98         | 1,522.00        | 191.17        |      |        | 72,780.81         |                       |
| <b>Cashbook Totals</b>          |                       | <u>137,238.72</u> | <u>1,522.00</u> | <u>191.17</u> |      |        | <u>135,525.55</u> |                       |

## Payments for Month 3

## Nominal Ledger Analysis

| Date      | Payee Name       | Reference | £ Total Amnt | £ Creditors | £ VAT  | A/c Centre | £ Amount  | Transaction Detail          |
|-----------|------------------|-----------|--------------|-------------|--------|------------|-----------|-----------------------------|
| 3/06/2024 | Southern Water   | DD        | 52.12        |             |        | 4410 230   | 52.12     | Water Woodlands             |
| 3/06/2024 | BT group         | DD        | 11.46        |             | 1.91   | 4120 240   | 9.55      | Telephone and broadband     |
| 3/06/2024 | BT Group         | DD        | 11.46        |             | 1.91   | 4120 250   | 9.55      | Telephone + broadband       |
| 3/06/2024 | SSE              | DD        | 505.03       |             | 84.17  | 4405 230   | 420.86    | Electricity woodlands       |
| 3/06/2024 | SSE              | DD        | 120.35       |             | 20.06  | 4405 250   | 100.29    | Electricity horten heath    |
| 3/06/2024 | Screwfix         | DD        | 447.96       |             | 74.66  | 4540 290   | 373.30    | materials                   |
| 3/06/2024 | Katie Stewart    | BP        | 110.00       |             | 18.33  | 4875 600   | 91.67     | D-Day Flowers               |
| 3/06/2024 | Pest control     | BP        | 222.00       |             | 37.00  | 4425 230   | 185.00    | pest control woodlands      |
| 4/06/2024 | amazon           | VIS       | 4.45         |             |        | 4875 600   | 4.45      | Materials                   |
| 4/06/2024 | amazon           | VIS       | 15.28        |             |        | 4875 600   | 15.28     | Materials                   |
| 6/06/2024 | amazon           | VIS       | 9.98         |             |        | 4875 600   | 9.98      | Materials                   |
| 6/06/2024 | amazon           | VIS       | 10.38        |             |        | 4875 600   | 10.38     | materials                   |
| 6/06/2024 | amazon           | VIS       | 15.98        |             |        | 4875 600   | 15.98     | Blackboard and pens         |
| 7/06/2024 | Allstar          | DD        | 688.05       |             | 114.68 | 4305 210   | 573.37    | fuel                        |
| 7/06/2024 | eastleigh B/C    | BP        | 274.93       |             | 45.82  | 4680 150   | 229.11    | Bin emptying                |
| 7/06/2024 | ETSY             | VIS       | 103.00       |             | 17.17  | 4875 600   | 85.83     | Volunteers event            |
| 7/06/2024 | amazon           | VIS       | 7.99         |             | 1.33   | 4875 600   | 6.66      | Volunteers event            |
| 7/06/2024 | Amazon           | VIS       | 12.13        |             | 2.02   | 4875 600   | 10.11     | Volunteers event            |
| 7/06/2024 | amazon           | VIS       | 8.99         |             | 1.50   | 4875 600   | 7.49      | Volunteers event            |
| 7/06/2024 | amazon           | VIS       | 7.99         |             |        | 4875 600   | 7.99      | Volunteers events           |
| 0/06/2024 | newbourne farm   | VIS       | 340.00       |             | 56.67  | 5007 900   | 283.33    | parish office               |
|           |                  |           |              |             |        | 394 0      | -283.33   | parish office               |
|           |                  |           |              |             |        | 6000 900   | 283.33    | parish office               |
| 0/06/2024 | ABJ Minmix       | VIS       | 600.00       |             | 100.00 | 5007 900   | 500.00    | Concrete for cafe bike shek |
|           |                  |           |              |             |        | 394 0      | -500.00   | Concrete for cafe bike shek |
|           |                  |           |              |             |        | 6000 900   | 500.00    | Concrete for cafe bike shek |
| 0/06/2024 | dvla             | VIS       | 335.00       |             | 55.83  | 4310 210   | 279.17    | Van tax                     |
| 0/06/2024 | Newbourne Farm   | VISA      | -340.00      |             | -56.67 | 5007 900   | -283.33   | Parish office soil          |
|           |                  |           |              |             |        | 394 0      | 283.33    | Parish office soil          |
|           |                  |           |              |             |        | 6000 900   | -283.33   | Parish office soil          |
| 0/06/2024 | Newbourne Farm   | VISA      | 340.00       |             | 56.67  | 4994 900   | 283.33    | Parish Office - soil        |
|           |                  |           |              |             |        | 340 0      | -283.33   | Parish Office - soil        |
|           |                  |           |              |             |        | 6000 900   | 283.33    | Parish Office - soil        |
| 1/06/2024 | Octopus energy   | DD        | 137.20       |             | 22.87  | 4405 150   | 114.33    | electricity                 |
| 1/06/2024 | Southern water   | VIS       | 294.33       |             |        | 4410 250   | 294.33    | water - horten heath        |
| 2/06/2024 | o2               | DD        | 21.60        |             | 3.60   | 4120 110   | 18.00     | mobile phones               |
| 3/06/2024 | Overline network | DD        | 24.71        |             | 4.12   | 4120 110   | 20.59     | TEL/Broadband               |
| 3/06/2024 | Peninsula        | DD        | 24.71        |             | 4.12   | 4030 110   | 20.59     | Employee EAP                |
| 3/06/2024 | Know it global   | VIS       | 12.00        |             | 2.00   | 4990 110   | 10.00     | Credit check report         |
| 4/06/2024 | payroll          | BP        | 21,432.85    |             |        | 4000 110   | 21,432.85 | payroll                     |
| 4/06/2024 | payroll          | BP        | 2,241.80     |             |        | 5006 900   | 2,241.80  | payroll                     |
|           |                  |           |              |             |        | 316 0      | -2,241.80 | payroll                     |
|           |                  |           |              |             |        | 6000 900   | 2,241.80  | payroll                     |
| 7/06/2024 | sage global      | DD        | 34.80        |             | 5.80   | 4132 110   | 29.00     | Sage Payroll                |
| 7/06/2024 | BT group         | DD        | 55.94        |             | 9.32   | 4120 250   | 46.62     | TEL/Broadband               |
| 7/06/2024 | Peninsula        | DD        | 423.33       |             | 70.56  | 4070 110   | 352.77    | Employer services           |
| 7/06/2024 | Hillier          | VIS       | 61.41        |             | 10.23  | 4994 900   | 51.18     | shrubs                      |
| 7/06/2024 | Canva            | VIS       | 10.99        |             | 1.83   | 4132 110   | 9.16      | Canva                       |

Continued on Page 4

## Payments for Month 3

## Nominal Ledger Analysis

| Date      | Payee Name                 | Reference | £ Total Amnt | £ Creditors | £ VAT  | A/c Centre | £ Amount | Transaction Detail             |
|-----------|----------------------------|-----------|--------------|-------------|--------|------------|----------|--------------------------------|
| 8/06/2024 | staff claim                | BILL      | 44.59        |             |        | 5006 900   | 44.59    | Milage                         |
|           |                            |           |              |             |        | 316 0      | -44.59   | Milage                         |
|           |                            |           |              |             |        | 6000 900   | 44.59    | Milage                         |
| 8/06/2024 | Hampshire CC               | BP        | 188.08       |             | 31.35  | 4080 110   | 156.73   | Stationary                     |
| 8/06/2024 | Mrs E                      | BILL      | 295.00       |             |        | 4030 110   | 295.00   | Staff claim                    |
| 8/06/2024 | Ms S                       | BILL      | 44.59        |             |        | 5006 900   | 44.59    | milage claim                   |
|           |                            |           |              |             |        | 316 0      | -44.59   | milage claim                   |
|           |                            |           |              |             |        | 6000 900   | 44.59    | milage claim                   |
| 8/06/2024 | Premier Account            | 6704.24   | 6,704.24     |             |        | 210        | 6,704.24 | transl to correct entries      |
| 8/06/2024 | the flower shop            | VISA      | 104.25       |             |        | 4875 600   | 104.25   | Voluneteers event              |
| 9/06/2024 | sainsburys                 | VISA      | 31.00        |             |        | 4100 110   | 31.00    | refreshments                   |
| 0/06/2024 | coursegate                 | VISA      | 25.19        |             | 4.20   | 4105 110   | 20.99    | training course (excel)        |
| 0/06/2024 | amazon                     | VISA      | 15.39        |             |        | 4540 290   | 15.39    | materials                      |
| 1/06/2024 | toolstation                | VISA      | 37.52        |             | 6.25   | 4540 290   | 31.27    | materials                      |
| 1/06/2024 | water                      | DD        | 50.31        |             |        | 4410 230   | 50.31    | water -woodlands               |
| 1/06/2024 | hsbc                       | CHG       | 6.20         |             |        | 4095 110   | 6.20     | charges                        |
| 4/06/2024 | British Gas                | DD        | 61.57        |             | 10.26  | 4400 230   | 51.31    | gas - woodlands                |
| 4/06/2024 | HMRC                       | BILL      | 6,333.59     |             |        | 4000 110   | 6,333.59 | HMRC Paye                      |
| 4/06/2024 | hampshire pensions         | BILL      | 3.25         |             |        | 4010 110   | 3.25     | pension                        |
| 4/06/2024 | wildwood machinery         | BILL      | 311.10       |             | 51.85  | 4315 210   | 259.25   | repairs                        |
| 4/06/2024 | wildwood machinery         | BILL      | -311.10      |             | -51.85 | 4315 210   | -259.25  | repairs - correctuion of entry |
| 4/06/2024 | Appleton Signs             | BILL      | 42.00        |             | 7.00   | 4875 600   | 35.00    | signage - volunteers event:    |
| 5/06/2024 | BT                         | DD        | 473.40       |             | 78.90  | 4133 110   | 394.50   | internet services              |
| 5/06/2024 | SSE                        | DD        | 488.72       |             | 81.45  | 4405 230   | 407.27   | electricity - woodlands        |
| 5/06/2024 | britisg gas                | DD        | 197.77       |             | 32.96  | 4400 150   | 164.81   | gas - po                       |
| 6/06/2024 | ACELIFTAWAY                | 160049    | 1,357.12     | 1,357.12    |        | 500        |          | 12 yard skip                   |
| 6/06/2024 | APPLETON SIGNS             | 160050    | 182.72       | 182.72      |        | 500        |          | Dibond panel                   |
| 6/06/2024 | eastleigh services         | 160051    | 152.40       | 152.40      |        | 500        |          | Engineer visit for boiler      |
| 6/06/2024 | EBC                        | 160052    | 34.56        | 34.56       |        | 500        |          | Emptying of dog waste bin:     |
| 6/06/2024 | FIRECARE & SECURITY        | 160053    | 376.20       | 376.20      |        | 500        |          | maintenance of emergancy light |
| 6/06/2024 | GALLAGHER                  | 160054    | 2,393.51     | 2,393.51    |        | 500        |          | NON-fleet rated motor          |
| 6/06/2024 | HOSTED                     | 160055    | 693.60       | 693.60      |        | 500        |          | Microsoft 365 backup           |
| 6/06/2024 | PAUL FREEMAN TREE SERVICES | 160056    | 504.00       | 504.00      |        | 500        |          | Tree Work                      |
| 6/06/2024 | SMART MARKETING            | 160057    | 78.00        | 78.00       |        | 500        |          | marketing support              |
| 6/06/2024 | SOURCE SUPPLIES            | 160058    | 395.40       | 395.40      |        | 500        |          | cleaning                       |
| 8/06/2024 | agilico                    | DD        | 145.86       |             | 24.31  | 4085 110   | 121.55   | printer consumables            |
| 8/06/2024 | amazon                     | VISA      | 13.99        |             | 2.33   | 4540 290   | 11.66    | materials                      |
| 0/06/2024 | APPLETON SIGNS             | 3648      | 42.00        | 42.00       |        | 500        |          | banners                        |
| 0/06/2024 | colin philips              | 3649      | 5,760.00     | 5,760.00    |        | 500        |          | bike racks - cage              |
| 0/06/2024 | GOLDWATER                  | 3650      | 15,610.85    | 15,610.85   |        | 500        |          | Solar PV installation          |
| 0/06/2024 | PAUL FREEMAN TREE SERVICES | 3651      | 648.00       | 648.00      |        | 500        |          | tree work                      |
| 0/06/2024 | SMART MARKETING            | 3652      | 78.00        | 78.00       |        | 500        |          | Marketing support              |
| 0/06/2024 | THE FOUNTAIN CAFE          | 3653      | 100.00       | 100.00      |        | 500        |          | refreshments                   |
| 0/06/2024 | wildwood machinery         | 3654      | 245.52       | 245.52      |        | 500        |          | Tyre                           |
| 0/06/2024 | ARCO                       | 4046      | 294.12       | 294.12      |        | 500        |          | Workwear                       |
| 0/06/2024 | wildwood machinery         | 51732     | 311.10       | 311.10      |        | 500        |          | puncture repair                |

---

|                                 |                   |                  |                 |                   |
|---------------------------------|-------------------|------------------|-----------------|-------------------|
| <b>Total Payments for Month</b> | 73,253.81         | 29,257.10        | 1,046.52        | 42,950.19         |
| <b>Balance Carried Fwd</b>      | 63,984.91         |                  |                 |                   |
| <b>Cashbook Totals</b>          | <u>137,238.72</u> | <u>29,257.10</u> | <u>1,046.52</u> | <u>106,935.10</u> |

## Invoices Due for Payment by 31 July 2024

For Creditors

Pay by Electronic Payment

| Invoice Date                              | Invoice No. | Ref No. | Invoice Detail                 | Authorise Ref | Date Due   | Amount Due    | Discount To Claim | Net Amount due |
|---|-------------|---------|--------------------------------|---------------|------------|---------------|-------------------|----------------|
| <b>ACELIFTAWAY [ACE001]</b>               |             |         |                                |               |            |               |                   |                |
| 24/06/2024                                | 163594      |         | skip upper barne               |               | 23/07/2024 | 306.00        |                   | 306.00         |
| 26/06/2024                                | 163794      |         | skip hire - UBC                |               | 25/07/2024 | 306.00        |                   | 306.00         |
| Total of Invoices Due (ACE001)            |             |         |                                |               |            | <b>612.00</b> | <b>0.00</b>       | <b>612.00</b>  |
| <b>Conserve Hygiene Solutions [CONSE]</b> |             |         |                                |               |            |               |                   |                |
| 19/06/2024                                | 2188        |         | nappy and sanitit bin - cafe   |               | 17/07/2024 | 315.60        |                   | 315.60         |
| Total of Invoices Due (CONSE)             |             |         |                                |               |            | <b>315.60</b> | <b>0.00</b>       | <b>315.60</b>  |
| <b>DAVID BOWEN [DAVI]</b>                 |             |         |                                |               |            |               |                   |                |
| 25/06/2024                                | 158         |         | legal advice - play areas      |               | 23/07/2024 | 472.50        |                   | 472.50         |
| Total of Invoices Due (DAVI)              |             |         |                                |               |            | <b>472.50</b> | <b>0.00</b>       | <b>472.50</b>  |
| <b>DYNAMIKA UK [DYNDYN]</b>               |             |         |                                |               |            |               |                   |                |
| 29/06/2024                                | 7235        |         | water disinfection             |               | 18/07/2024 | 792.00        |                   | 792.00         |
| Total of Invoices Due (DYNDYN)            |             |         |                                |               |            | <b>792.00</b> | <b>0.00</b>       | <b>792.00</b>  |
| <b>EBC [EBC001]</b>                       |             |         |                                |               |            |               |                   |                |
| 23/05/2024                                | 5707B       |         | Buisness rate                  |               | 22/06/2024 | 274.93        |                   | 274.93         |
| Total of Invoices Due (EBC001)            |             |         |                                |               |            | <b>274.93</b> | <b>0.00</b>       | <b>274.93</b>  |
| <b>FIRECARE &amp; SECURITY [FIREC]</b>    |             |         |                                |               |            |               |                   |                |
| 30/06/2024                                | 24018       |         | maint of lighting and fire det |               | 28/07/2024 | 178.20        |                   | 178.20         |
| 30/06/2024                                | 24020       |         | maint of lighting and fire det |               | 28/07/2024 | 378.00        |                   | 378.00         |
| Total of Invoices Due (FIREC)             |             |         |                                |               |            | <b>556.20</b> | <b>0.00</b>       | <b>556.20</b>  |
| <b>FOX'S CLEANING [FOX001]</b>            |             |         |                                |               |            |               |                   |                |
| 30/06/2024                                | 25986       |         | window cleaning                |               | 30/06/2024 | 276.00        |                   | 276.00         |
| Total of Invoices Due (FOX001)            |             |         |                                |               |            | <b>276.00</b> | <b>0.00</b>       | <b>276.00</b>  |
| <b>HCC</b>                                |             |         |                                |               |            |               |                   |                |
| 17/05/2024                                | 8648        |         | Stationary                     |               | 16/06/2024 | 188.08        |                   | 188.08         |
| 28/06/2024                                | 2905        |         | refuse sacks and stationary    |               | 26/07/2024 | 456.08        |                   | 456.08         |
| Total of Invoices Due (HCC)               |             |         |                                |               |            | <b>644.16</b> | <b>0.00</b>       | <b>644.16</b>  |
| <b>HOSTED</b>                             |             |         |                                |               |            |               |                   |                |
| 28/06/2024                                | 2256        |         | microsoft back up              |               | 27/07/2024 | 693.60        |                   | 693.60         |
| Total of Invoices Due (HOSTED)            |             |         |                                |               |            | <b>693.60</b> | <b>0.00</b>       | <b>693.60</b>  |

## Invoices Due for Payment by 31 July 2024

For Creditors

Pay by Electronic Payment

| Invoice Date                             | Invoice No. | Ref No. | Invoice Detail                      | Authorise Ref | Date Due   | Amount Due      | Discount To Claim | Net Amount due  |
|--|-------------|---------|-------------------------------------|---------------|------------|-----------------|-------------------|-----------------|
| <b>NALC</b>                              |             |         |                                     |               |            |                 |                   |                 |
| 25/06/2024                               | 0017        |         | <i>subscriptions - for prior yr</i> |               | 25/06/2024 | 133.06          |                   | 133.06          |
| Total of Invoices Due (NALC)             |             |         |                                     |               |            | <b>133.06</b>   | <b>0.00</b>       | <b>133.06</b>   |
| <b>PAUL FREEMAN TREE SERVICES [PAUL]</b> |             |         |                                     |               |            |                 |                   |                 |
| 03/07/2024                               | 1490        |         | <i>treework</i>                     |               | 10/07/2024 | 624.00          |                   | 624.00          |
| Total of Invoices Due (PAUL)             |             |         |                                     |               |            | <b>624.00</b>   | <b>0.00</b>       | <b>624.00</b>   |
| <b>PPL</b>                               |             |         |                                     |               |            |                 |                   |                 |
| 30/06/2024                               | 740142      |         | <i>music licence - woodlands</i>    |               | 30/06/2024 | 4,391.42        |                   | 4,391.42        |
| Total of Invoices Due (PPL)              |             |         |                                     |               |            | <b>4,391.42</b> | <b>0.00</b>       | <b>4,391.42</b> |
| <b>PRINTWASTE</b>                        |             |         |                                     |               |            |                 |                   |                 |
| 30/06/2024                               | 0271        |         | <i>tetra pak</i>                    |               | 28/07/2024 | 72.00           |                   | 72.00           |
| Total of Invoices Due (PRINTWASTE)       |             |         |                                     |               |            | <b>72.00</b>    | <b>0.00</b>       | <b>72.00</b>    |
| <b>SECTION23</b>                         |             |         |                                     |               |            |                 |                   |                 |
| 30/06/2024                               | 02          |         | <i>Gate locking duties</i>          |               | 30/06/2024 | 420.00          |                   | 420.00          |
| Total of Invoices Due (SECTION23)        |             |         |                                     |               |            | <b>420.00</b>   | <b>0.00</b>       | <b>420.00</b>   |
| <b>SMART MARKETING [SMAR001]</b>         |             |         |                                     |               |            |                 |                   |                 |
| 28/06/2024                               | 3327        |         | <i>marketing support</i>            |               | 26/07/2024 | 174.00          |                   | 174.00          |
| Total of Invoices Due (SMAR001)          |             |         |                                     |               |            | <b>174.00</b>   | <b>0.00</b>       | <b>174.00</b>   |
| <b>SOURCE SUPPLIES [SOUR001]</b>         |             |         |                                     |               |            |                 |                   |                 |
| 25/06/2024                               | 316645      |         | <i>cleaning materials</i>           |               | 24/07/2024 | 135.00          |                   | 135.00          |
| Total of Invoices Due (SOUR001)          |             |         |                                     |               |            | <b>135.00</b>   | <b>0.00</b>       | <b>135.00</b>   |
| <b>TRUEGREEN</b>                         |             |         |                                     |               |            |                 |                   |                 |
| 30/06/2024                               | 5149        |         | <i>Grass seed</i>                   |               | 30/06/2024 | 60.00           |                   | 60.00           |
| 30/06/2024                               | 5148        |         | <i>weed treat/grass seeds</i>       |               | 30/06/2024 | 71.00           |                   | 71.00           |
| Total of Invoices Due (TRUEGREEN)        |             |         |                                     |               |            | <b>131.00</b>   | <b>0.00</b>       | <b>131.00</b>   |
| <b>vitaplay [VITA]</b>                   |             |         |                                     |               |            |                 |                   |                 |
| 26/06/2024                               | 4476        |         | <i>annual service - KP</i>          |               | 24/07/2024 | 346.80          |                   | 346.80          |
| Total of Invoices Due (VITA)             |             |         |                                     |               |            | <b>346.80</b>   | <b>0.00</b>       | <b>346.80</b>   |
| <b>wildwood machinery [WILDWOOD]</b>     |             |         |                                     |               |            |                 |                   |                 |
| 26/06/2024                               | 51983       |         | <i>Maintenance</i>                  |               | 24/07/2024 | 219.90          |                   | 219.90          |

Invoices Due for Payment by 31 July 2024

For Creditors

Pay by Electronic Payment

| Invoice Date                               | Invoice No. | Ref No. | Invoice Detail | Authorise Ref | Date Due   | Amount Due       | Discount To Claim | Net Amount due   |
|--|-------------|---------|----------------|---------------|------------|------------------|-------------------|------------------|
| 26/06/2024                                 | 51988       |         | Maintenance    |               | 17/07/2024 | 91.20            |                   | 91.20            |
| Total of Invoices Due (WILDWOOD)           |             |         |                |               |            | <b>311.10</b>    | <b>0.00</b>       | <b>311.10</b>    |
| Total of Invoices Due (Creditors)          |             |         |                |               |            | <b>11,375.37</b> | <b>0.00</b>       | <b>11,375.37</b> |
| <b>TOTAL OF INVOICES DUE (ALL LEDGERS)</b> |             |         |                |               |            | <b>11,375.37</b> | <b>0.00</b>       | <b>11,375.37</b> |

Name: .....

Name: \_\_\_\_\_

Sign: \_\_\_\_\_

Sign: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



## FULL COUNCIL – 22 JULY 2024

### FINANCIAL REGULATIONS 2024

#### 1. RECOMMENDATIONS

That the Council:

- 1.1. Notes the contents of the report;
- 1.2. Adopts the 2024-25 Financial Regulations as set out in Appendix 1;
- 1.3. Agrees the Tender Process at Appendix 1 of the Financial Regulations; and
- 1.4. Agrees the 2024-25 Internal Control Statement at Appendix 2 of the Financial Regulations.

#### 2. INTRODUCTION

- 2.1. Every year to meet its statutory financial obligations and manage its financial operations the Council must review and agree its Financial Regulations and Internal Control Statement.
- 2.2. The National Association of Local Councils (NALC) and Society of Local Council Clerks (SLCC) publish new models of the Financial Regulations periodically. A new updated model has been published, providing more modern framework to govern the Council's use of use of digital technologies.
- 2.3. As the model is so different from its predecessor, Officers have used the new model and adapted it for the Council's needs by including elements from the existing Financial Regulations, that was agreed by Council in 2023.

#### 3. KEY CHANGES

##### 3.1. Procurement and Tendering Processes

Significant revisions have been made in procurement and the tender process to enhance transparency and competitiveness. New thresholds for formal tender process have been set (£30,000) to encourage fair competition, while considering the Council's scale of spending. (Section 5: Contracts)

##### 3.2. Electronic Governance

To reflect modern governance practices, there is a greater emphasis on electronic payments and approvals. (Section 7: Electronic Payments)

##### 3.3. Risk Management and Audit Requirements

Councils must review their risk management policies and internal control systems annually. The role of the internal auditor has been more clearly defined to ensure independence and effectiveness in evaluation the council's risk management, control and governance processes. (Section 2: Risk Management and Internal Controls and Section 3: Accounts and Audit)

### **3.4. Asset Management and Insurance**

The revision includes more detailed guidelines on asset management to ensure that all assets are regularly verified and adequately insured to prevent losses and safeguard public resources. (Section 16: Assets, Properties and Estates and Section 17: Insurance)

### **3.5. Legal and Statutory Compliance**

The updates reiterate the Council's obligation to comply with current laws and guidelines, including the Local Government Finance Act, ensuring that councils operate within the legal framework and maintain high standards of governance and accountability. (Section 1: General)

## **4. CONCLUSION**

4.1. The Financial Regulations and subsequent appendices have been reviewed and revised by the Clerk, RFO and Deputy Clerk in line with the 2024 Model Financial Regulations to enhance the Council's financial management and to ensure compliance with the Council's statutory obligations.

4.2. It is for this reason that it is recommended that the Council agrees to the changes set paragraph 3 of this Report.

### **FOR FURTHER INFORMATION CONTACT:**

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Email: [finance@fairoak.gov.uk](mailto:finance@fairoak.gov.uk)

OR

Melanie Stephens, Parish Clerk

Email: [clerk@fairoak.gov.uk](mailto:clerk@fairoak.gov.uk)

OR

Michelle Leadbitter-Allen, Deputy Clerk

Email: [deputyclerk@fairoak.gov.uk](mailto:deputyclerk@fairoak.gov.uk)



## FAIR OAK & HORTON HEATH PARISH COUNCIL

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# CHAPTER 3

# FINANCE REGULATIONS

Date Adopted

22 July 2024

# FAIR OAK AND HORTON HEATH PARISH COUNCIL FINANCIAL REGULATIONS

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## 1. GENERAL

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

- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

this shall be a matter for the Full Council only.

1.7. In addition, the Council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £5,000; and
- delegate any decision regarding writing off bad debts.

## **2. RISK MANAGEMENT AND INTERNAL CONTROL**

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

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

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

2.4. The Council shall prepare a detailed Internal Control Statement as an Appendix to the Financial Regulations. This will be reviewed and agreed annually alongside the Financial Regulations by the Council or Finance Committee.

2.5. **The Council must review the effectiveness of its system of internal control annually alongside the Financial Regulations, before approving the Annual Governance Statement.**

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

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**
- Procedures to ensure that uncollectible amounts, including any bad debts are not submitted to the Council for approval but are to be written off with the approval of the RFO and that the approvals are shown in the accounting records.

### 3. ACCOUNTS AND AUDIT

- 3.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the Council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
  - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
  - **a record of the assets and liabilities of the Council;**
  - 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.
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the Council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The Council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The Council shall ensure that the internal auditor:
  - is competent and independent of the financial operations of the council;
  - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
  - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - has no involvement in the management or control of the council
- 3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
  - initiate or approve accounting transactions;
  - provide financial, legal or other advice including in relation to any future transactions; or
  - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
- 3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

#### **4. BUDGET AND PRECEPT**

- 4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. The Finance Committee shall review its yearly forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of November each year including any proposals for revising the forecast.
- 4.3. The RFO must each year, by no later than November, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Finance Committee.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.
- 4.5. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council.
- 4.6. The draft budget including any recommendations for the use or accumulation of reserves, shall be considered by the Finance Committee and a recommendation made to the Council.
- 4.7. Having considered the proposed budget, the Council shall determine its council tax requirement by setting a budget.



- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of January** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Changes in earmarked reserves shall be approved by the Council as part of the budgetary control process.

## **5. PROCUREMENT**

### **5.1. Contracts**

- 5.1.1. Every contract shall comply with these the Council's Standing Orders and these Financial Regulations, and no exceptions shall be made, except in an emergency, provided that this regulation need not apply to contracts that relate to items (i) to (vi) below:
  - i. for the supply of gas, electricity, water, sewerage, and telephone services;
  - ii. for specialist services such as are provided by legal professionals acting indisputes;
  - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
  - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
  - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of the council); and
  - vi. for goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
- 5.1.2. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.1.3. Where the estimated value is below the Government threshold, the Council shall (with the exception of items listed in paragraph 5.1.8) obtain prices as follows:

- 5.1.4. For contracts estimated to be over £30,000 including VAT, the Council must comply with any requirements of the Legislation<sup>1</sup> regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.1.5. For contracts greater than £3,000 excluding VAT the Clerk or RFO shall seek at least 3 fixed-price quotes;
- 5.1.6. For smaller purchases, the Clerk or RFO shall seek to achieve value for money.
- 5.1.7. Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.1.8. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
  - ii. repairs to, or parts for, existing machinery or equipment;
  - iii. works, goods or services that constitute an extension of an existing contract;
  - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.1.9. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or Finance Committee. Avoidance of competition is not a valid reason.
- 5.1.10. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.

## **5.2. Authority To Spend**

- 5.2.1. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- i. the Clerk, under delegated authority, for any items below £1000 excluding VAT.
  - ii. the Clerk, in consultation with the Chair of the Council, for any items below £3,000 excluding VAT.
  - iii. A duly delegated committee of the council for all items of expenditure within their delegated budgets for items over £5000 excluding VAT;
  - iv. In respect of grants, a duly authorised committee within any limits set by Council and in accordance with any policy statement agreed by the council.
  - v. the Council for all items over £5,000;

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

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

During a UK emergency (for example a pandemic) any unbudgeted spends by the Clerk (in consultation with the Chair and Vice Chair of the Council) will be documented via an officer decision list and published on the Council's website.

- 5.2.2. No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the Council.
- 5.2.3. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council {or a duly delegated committee acting within its Terms of Reference} except in an emergency (except for spends made during Covid-19 Pandemic).
- 5.2.4. In cases of serious risk to the delivery of council services or to public safety on council premises, the Clerk may authorise expenditure of up to £5,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.2.5. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.2.6. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 5.2.7. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.2.8. Any ordering system can be misused and access to them shall be controlled by the RFO.
- 5.2.9. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers or as set out in the Sustainable Procurement Policy. Although the Council should not be obliged to accept the lowest offer of tender, quote or estimate.

## 6. BANKING AND PAYMENTS

- 6.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the Council; banking arrangements shall not be delegated to a committee. The arrangements shall be reviewed regularly for security and efficiency.
- 6.2. The Council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than

one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking/cheque, in accordance with a resolution of the council or duly delegated committee, or a delegated decision by an officer, unless the council or finance committee resolves to use a different payment method.
- 6.6. For each financial year the Clerk and the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as but not exclusively) Salaries, PAYE, National Insurance, Superannuation Fund, regular maintenance contracts and the like, which the council may authorise in advance for the year providing that all Budgetary Controls are adhered to and that a list of such payments shall be submitted to the next appropriate meeting of the Council or Finance Committee.
- 6.7. A copy of this schedule of regular payments made under 6.6 above shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. The Clerk and RFO shall have delegated authority to authorise payments only in the following circumstances:
  - i. any payments of up to £1000 excluding VAT, within an agreed budget.
  - ii. payments of up to £3,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
  - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998, and where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee;
  - iv. an expenditure item authorised under 5.1.1 (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the council or finance committee; or
  - v. fund transfers within the councils banking arrangements up to the sum of £50,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.
- 6.9. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council or

finance committee. The council or committee shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

- 6.10. The exception to this is during a UK emergency, where all payments will be approved at a monthly virtual Council meeting which will then be signed at a later date. A detailed list of all payments shall be disclosed within the meeting or attached to the minutes of the meeting at which the payments were authorised.

## **7. ELECTRONIC PAYMENTS**

- 7.1. The Council will make safe and efficient arrangements for the making of payments.
- 7.2. Following authorisation, the Council, a duly delegated committee, or if so delegated, the Clerk or RFO shall give instructions that payment shall be made.
- 7.3. All payments shall be affected by BACs or other instructions to the council's bankers, or otherwise, in accordance with a resolution of the council or duly delegated committee.
- 7.4. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the Council shall identify the councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process.
- 7.5. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.6. The RFO shall set up all items due for payment online. A full list of all payments made in a month via BACs shall be provided to the next council meeting and appended to the minutes.
- 7.7. In the prolonged absence of the RFO an authorised signatory (Clerk or Deputy Clerk) shall set up any payments due before the return of the RFO.
- 7.8. With the approval of the council, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments may be made by variable direct debit. The approval of the use of each variable direct debit shall be reviewed by the Finance Committee at every two years.
- 7.9. If thought appropriate by the council payment for certain items may be made by BACS or CHAPS. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Finance Committee at every two years.
- 7.10. If thought appropriate by the council, regular payments of fixed sums (principally salaries) may be made by standing order. The approval of the use of standing orders shall be reviewed by the Finance Committee every two years.
- 7.11. Account details for suppliers may only be changed upon written notification by the supplier and supported by hard copy authority for change signed by the RFO. A programme of regular checks of standing data with suppliers will be followed.

- 7.12. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.13. Access to any internet banking accounts will be made directly to the access page. Remembered password facilities should not be used on any computer used for council banking.

## **8. CHEQUE PAYMENTS**

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council meeting. Any signatures obtained away from council meetings shall be reported to the council or Finance Committee at the next convenient meeting.

## **9. PAYMENT CARDS**

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £2000 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Finance Committee. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, and RFO, Deputy Clerk, Operations Manager, Office Manager and any balance shall be paid in full each month.
- 9.4. Fuel cards for work vehicles are restricted to use by Operations Staff individually, each with a set monthly limit of £250 which is paid in full each month. The RFO reviews the fuel spending as part of the council's monthly expenditure.

## **10. PETTY CASH**

- 10.1. The RFO shall maintain a petty cash float of £150 and may provide petty cash to officers for the purpose of defraying operational and other expenses.
  - a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
  - b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

- c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

## **11. PAYMENT OF SALARIES AND ALLOWANCES**

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

## **12. LOANS AND INVESTMENTS**

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes.
- 12.2. All loans and investments will be negotiated in the name of the Council and shall be for a set period in accordance with council policy.
- 12.3. Any financial arrangement which does not require formal borrowing approval from the Secretary of State such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.4. The Council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Finance Committee or the Council at least annually.
- 12.5. All investment of money under the control of the council shall be in the name of the council.

- 12.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.7. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

### **13. INCOME**

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process. The RFO shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable, and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software (at least annually coinciding with the financial year-end) by the due date in accordance with VAT Act 1994 Section 33.
- 13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

### **14. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS**

- 14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

### **15. STORES AND EQUIPMENT**

- 15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.



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

## **16. ASSETS, PROPERTIES AND ESTATES**

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The RFO shall ensure that an appropriate and accurate Asset Register and Investments is kept up to date. The continued existence of tangible assets shown in the Asset Register shall be verified at least annually.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided in respect of valuation, 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 required by law).
- 16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £1000.

## **17. INSURANCE**

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

## **18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

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

## **Appendix 1 - Tender process**

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post or via email address to the Clerk's email address only before expiry of the deadline for submission.
- 3) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one other officer of the Council.
- 4) Any invitation to tender issued under this regulation shall be subject to Financial Regulations and shall refer to the terms of the Bribery Act 2010.
- 5) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

## **Appendix 2 – Statement of Internal Control**

### **1 GENERAL:**

- 1.1. The RFO role for is carried out by one individual who is part-time.
- 1.2. The following abbreviations have been used: RFO – Responsible Financial Officer, NALC – National Association of Local Councils, SLCC – Society of Local Council Clerks. The Council – The Council.

### **2 CASH BOOK/BANK RECONCILIATIONS**

- 2.1. The cash book is kept electronically using RBS Accounting Software, maintained up to date from original documents (such as invoices, payments and cheques) and online bank transactions.
- 2.2. The cash book is reconciled to the bank statement at least monthly.
- 2.3. The Council has one current account with the HSBC Bank, a Premier Account with HSBC and a Public Sector Account with the CCLA.
- 2.4. A summary of reconciled accounts is presented at each Full Council Meeting.
- 2.5. Annually, or more frequently, the cash book, payments and receipts and bank reconciliation are reviewed and approved by one, or more, members of the Finance Committee of the Parish Council, with reference to the underlying records (bank statements, minutes, copies of relevant accounting papers etc.).
- 2.6. The bank reconciliation is reported quarterly, and minuted as such.
- 2.7. A short summary of the latest financial position is reported as part of the Finance Report at each Full Council meeting and can be traced back to the expenditure approved in the previous meeting via the expenditure lists.

### **3 FINANCIAL REGULATIONS**

- 3.1. The Parish Council has adopted Financial Regulations, based on the model version prepared by NALC/SLCC. The regulations are reviewed annually for continued relevance and amended where necessary by the Clerk and RFO with any proposed amendments subject to approval by the Council or Finance Committee.
- 3.2. The Financial Regulations of the Council specify the number of estimates, quotes or full tenders that must be invited depending on the value and nature of the work.
- 3.3. Official orders/letters are sent to suppliers for services which are not regular in nature.
- 3.4. At least once in each quarter, and at each financial year end, a member other than the Chair or bank mandate signatory shall be appointed to verify bank reconciliations for all accounts produced by the RFO. The member shall sign and date the reconciliations and the original bank statements as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance Committee/Full Council.

## **4 PAYMENT CONTROLS**

- 4.1. Depending on the nature of the supply, and following checks with Councillors if appropriate, the RFO signs the purchase invoice to indicate that the supply has been received, that the supply has not previously been paid and that the invoice calculations are correct.
- 4.2. Purchase orders/emails/letters ordering the work are matched to purchase invoices where applicable.
- 4.3. Payments will be entered into accounting software (RBS Software)
- 4.4. Every payment has a unique sequential transaction number which is matched to the payment invoice and the corresponding transaction on the bank statement.
- 4.5. The expenditure is to be authorised by two Councillors for payment. If a payment is not within budget and Finance Committee authority, then the item will be referred to the next Council meeting/Finance Committee meeting for approval. The signed payment list is recorded with the minutes.
- 4.6. Original invoices are available to the Councillors at the council meetings, and in particular to those signing the cheques or authorising online payments according to the Council's bank mandate.
- 4.7. Cheques will be signed by two Councillors, who are authorised to sign according to the Council's bank mandate.
- 4.8. The Council mostly uses an online banking system, for the purpose of making payments and viewing statements. Payments are set up by the RFO and authorised by two Councillors having the appropriate bank mandate authority, once the payment list has been printed out to view.
- 4.9. All authorised signatories can request to view the Council's bank accounts at any time.
- 4.10. The RFO always maintains control of the cheque book, cheques will only be issued and signed for payments approved at Council or Finance Committee meetings.
- 4.11. When invoices are paid by cheque, they are identified by the cheque number and referenced in the cashbook by the cheque's number, as well by the unique identifier. This is cross checked with the bank statements.
- 4.12. The RFO is in possession of HSBC debit card with a limit of £2000. The Clerk is authorised to make necessary payments using the card

## **5 VAT REPAYMENT CLAIMS**

- 5.1. The RFO ensures that all invoices are addressed to the Council and have the correct corresponding site address.
- 5.2. The RFO ensures that proper VAT invoices are received where VAT is payable.
- 5.3. VAT is calculated and processed for reclaim quarterly and submitted electronically.

## **6 INCOME CONTROLS**

- 6.1. The RFO ensures that the amount of the precept received is correct in accordance with the precept request sent to the Eastleigh Borough Council (EBC).
- 6.2. The RFO ensures that the precept instalments are received when due.
- 6.3. The RFO ensures that other receipts (e.g., deposit interest, rents etc.) are received when due and correctly calculated.
- 6.4. Receipts are issued for cash received. Receipt numbers are recorded against payments received.
- 6.5. Income is banked promptly.

## **7 FINANCIAL REPORTING**

- 7.1. A budget review, comparing actual receipts and payments to the budget and the previous year is prepared on a quarterly basis, presented to the Full Council in advance of the meeting and minuted.
- 7.2. The budget is prepared in consultation with the Councillors, as evidenced by reports and minutes in advance of the start of the year.
- 7.3. The precept is set based on the budget and by the deadline set by Eastleigh Borough Council

## **8 PAYROLL CONTROLS**

- 8.1. All staff salaries, pensions and PAYE are managed by the RFO using SAGE payroll software.
- 8.2. PAYE submissions to HRMC are made automatically through the payroll software
- 8.3. Pensions submissions are calculated and paid across to Hampshire Pensions
- 8.4. The salaries are paid by online by BACS.
- 8.5. The RFO ensures that all the necessary payroll returns are made to HMRC and retains evidence that this has been done.
- 8.6. All salaries, pensions, PAYE and NI payments are signed off at Council Meetings as part of the payment list.

## **9 OFFICER AND OPERATIVE EXPENSES**

- 9.1. All personal expenses made on behalf of the Council are pre-approved by the Clerk, RFO or Operations Manager and are normally paid by BACs - invoices or receipts are kept for accounting purposes. Personal expenses are kept to a minimum, with most expenses paid using Officer debit/credit cards.

## **10 ASSET CONTROL**

- 10.1. The RFO maintains a full Asset Register which is reviewed annually.
- 10.2. The existence and condition of assets is checked on an annual basis by members of the Parish Council.
- 10.3. The adequacy of insurance of the Parish Council's assets is considered annually in advance of the insurance renewal.

## **11 BACKUP AND DATA LOSS PREVENTION**

- 11.1. The Council's accounting system Rialtas, is Cloud based, which backs-up daily to prevent data loss
- 11.2. Hardcopies of bank statements, bank reconciliations, Annual and Governance Reports are kept in fireproof cabinets for the prescribed period as per the agreed Disposal and Retention of Information Policy.

**FULL COUNCIL – 22 JULY 2024  
APPOINTMENT OF INTERNAL AUDITOR****1. RECOMMENDATION**

- 1.1 That the Council appoint 'Do the numbers' to carry out internal audit service function, for a three-year period commencing on 23 July 2024 at a fixed rate of £1,350 per annum.

**2. PURPOSE**

- 2.1 To appoint the Council's internal auditor for a three-year period effective from 23 July 2024.

**3. INTRODUCTION**

- 3.1 A professional, independent and objective internal audit service is one of the key elements of good governance, as recognised throughout the UK public sector.
- 3.2 The Accounts and Audit Regulations 2015 set out the requirements of internal control and internal audit, which stipulate that a relevant authority must 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.
- 3.3 Public Sector Internal Audit Standards (PSIAs) set out the arrangements and guiding principles required to fulfil the responsibilities under the regulations.
- 3.4 S151 of the Local Government Act 1972 requires that every local authority to make arrangements for the proper administration of its financial affairs.

**4. BACKGROUND**

- 4.1. The Council last made its internal audit appointment in September 2020. The appointment was made on a three-year basis and since September 2023 has been running annually. The Council needs to confirm an internal audit appointment for a three-year period to provide security of service provision. It is also a recommendation from the external auditors, namely BDO, that appointments are timely and minuted to ensure the Council has a record of the appointment.

**5. RECRUITMENT ARRANGEMENTS**

- 5.1. The Council advertised the internal auditor vacancy on its website and social media. This only received one response from 'Do the Numbers' (the Council's existing internal auditor). Emails were subsequently sent to auditors of other local councils to compare pricing etc., only one other auditor responded. Their pricing and services did not compare favorably.

**6. FINANCIAL IMPLICATIONS**

- 6.1 The provision of an internal audit service within Local Government is a requirement of the Accounts and Audit Regulations 2015. Internal Auditors are required thereafter to comply with Public Sector Internal Audit Standards. Section 151 of the Local Government Act 1972 imposes specific laws with regard the management of local authority finance.



- 6.2 Do the numbers offered a fixed rate of £1,350, for 3 audits per year. The service also includes any ad hoc advice given throughout the year should the Council have any queries or advice needed.
- 6.3 In comparison, the other provider offered £70 per hour. With 2 audits in the year, assuming a visit of 8 hours on each audit. The total auditing cost would be £1,120. This company also charges mileage costs of approximately £31.50, this would bring the total cost for the service to £1,151.50 per annum. The Council would also be charged for any advice needed throughout the year based on the hourly rate. In summary the other provider is approximately £575 per audit as compared to £450 for the current auditor.
- 6.4 There are significant benefits to continuing to use the existing auditor, which has a fixed cost:

**(a) Cost Predictability:**

One of the key benefits of using an existing auditor with a fixed cost is the predictability of expenses. With a fixed fee arrangement, the Council can budget effectively without the risk of unexpected costs associated with hourly rates.

**(b) Efficiency and Time Management:**

Working with an existing auditor means that they are already familiar with the Council's operations, processes, and financial history. This familiarity can lead to greater efficiency in conducting the audit, saving time for both the auditor and the Parish Council.

**(c) Relationship Building:**

Over time, a strong working relationship is developed with the existing auditor, leading to better communication, trust, and understanding of the Parish Council's needs. This relationship can result in a more tailored and effective audit process.

**(d) Consistency and Quality:**

By continuing to work with the same auditor the Parish Council can benefit from a higher level of quality and consistency in the audit process. The auditor's familiarity with the Council's operations can lead to more thorough and accurate audits.

## **7. OTHER IMPLICATIONS**

- 7.1. None directly arising from this report.

## **8. CONCLUSION**

- 8.1. While engaging a new auditor with an hourly rate may seem like a cost-effective option initially, the benefits of using an existing auditor with a fixed cost outweigh the perceived advantages. The predictability of costs, efficiency, relationship building, value-added services, and consistent quality make the existing auditor an asset to the Parish Council. Therefore, it is recommended to continue working with the existing auditor to ensure a smooth and effective audit process.

**For further information please contact:** Jo Cahill, Responsible Finance Officer | [Finance@fairoak-pc.gov.uk](mailto:Finance@fairoak-pc.gov.uk)

| JULY 2024                                     |   |              |                       |
|---|---|--------------|-----------------------|
| ITEM  | OBJECTIVE   | METHOD       | LEAD OFFICER          |
| Volunteer Policy                              | To review the current document  | Report       | Clerk/CDO             |
| Children & Vulnerable Adult Protection Policy | To review the current document  | Report       | Clerk                 |
| Corporate Action Plan                         | To adopt the Action Plan for 24-25  | Report       | Clerk                 |
| Internal Audit appointment                    | To appoint an internal auditor  | Report       | Clerk                 |
| Financial regulations and internal controls   | To review the current policies and make amendments                              | Report       | Deputy Clerk          |
| Community engagement update                   | To receive an update  | Report       | Clerk/CDO             |
| SEPT 2024                                     |   |              |                       |
| ITEM  | OBJECTIVE   | METHOD       | LEAD OFFICER          |
| Community orchard(s)                          | To discuss the progress of Lapstone Orchard & consider creating a small orchard | Report       | Clerk/CDO             |
| Lapstone Playing Fields/Club room refurb      | Update on 2nd Cricket Wicket Project and club room refurbishment                | Presentation | Clerk/EBC/FOPC        |
| Health and Safety                             | To review the current document  | Report       | Clerk                 |
| Café Post Project Evaluation                  | To review the café project  | Report       | Clerk                 |
| Employee Handbook                             | To review the updated handbook following changes to HR legislation              | Report       | Clerk                 |
| Community Investment Programme                | To approve the CIP lis  | Report       | Clerk                 |
| OCT 2024                                      |   |              |                       |
| ITEM  | OBJECTIVE   | METHOD       | LEAD OFFICER          |
| Communications & Events T&F Grp               | To receive recommendations from the Group                                       | Report       | Clerk/Comms Officer   |
| Sustainability Policy                         | To review the current document  | Report       | Deputy Clerk          |
| Climate Change T&F Group                      | To receive an update from the Group   | Report       | Deputy Clerk          |
| Biodiversity Statement                        | To consider a biodiversity statement  | Report       | Clerk/Deputy Clerk    |
| Bee & Tree Corridor Project                   | To agree a project proposal for a cross boundary bee and tree project           | Report       | Clerk                 |
| Conclusion of Audit                           | To confirm the conclusion of audit  | Report       | Clerk/Finance Officer |
| NOV 2024                                      |   |              |                       |
| ITEM  | OBJECTIVE   | METHOD       | LEAD OFFICER          |
| Upper Barn Copse/Play Area Provision          | To receive a recommendation from the Public Open Space/Play Area T&F Group      | Report       | Clerk/Chairman        |
| Data Protection/GDPR Policy                   | To review the current document  | Report       | Clerk/Deputy Clerk    |

|  |  |               |   |
|--|--|---------------|---|
| Community development Update                                 | To receive a presentation from the Community Development Officer                 | Presentation  | Siobhan Strand                                  |
| Website accessibility  | To review the website to ensure that it meets current standard and best practice | Report        | Deputy Clerk                                    |
| Information Policy   | To review the current document   | Report        | Deputy Clerk                                    |
| <b>DEC 2024</b>  |  |               |   |
| <b>ITEM</b>  | <b>OBJECTIVE</b>   | <b>METHOD</b> | <b>LEAD OFFICER</b>                             |
| Staff salaries   | To set staffing budget for next financial year                                   | Report        | Clerk/Finance Officer                           |
| Budget/Precept   | To set the budget and precept for the forthcoming financial year                 | Report        | Clerk/Finance Officer                           |
| <b>JAN 25</b>  |  |               |   |
| <b>ITEM</b>  | <b>OBJECTIVE</b>   | <b>METHOD</b> | <b>LEAD OFFICER</b>                             |
| Meeting dates  | To agree meeting dates for 24/25   | Report        | Clerk   |
| Emergency Plan   | To review the Current document   | Report        | Clerk   |
| Tree strategy  | To review the tree strategy and adopt a planting plan                            | Report        | Clerk   |
| <b>FEB 25</b>  |  |               |   |
| <b>ITEM</b>  | <b>OBJECTIVE</b>   | <b>METHOD</b> | <b>LEAD OFFICER</b>                             |
| Internal Auditor Report                                      | To consider the recommendations of the internal auditor                          | Report        | Finance Officer                                 |
| Corporate Social Responsibility Policy/Sustainability Policy | To review the current document   | Report        | Deputy Clerk                                    |
| <b>MARCH 25</b>  |  |               |   |
| <b>ITEM</b>  | <b>OBJECTIVE</b>   | <b>METHOD</b> | <b>LEAD OFFICER</b>                             |
|  |  |               |   |
| <b>APRIL 25</b>  |  |               |   |
| <b>ITEM</b>  | <b>OBJECTIVE</b>   | <b>METHOD</b> | <b>LEAD OFFICER</b>                             |
| Fixed Asset Register   | To review and approve the Fixed Asset Register                                   | Report        | Finance Officer                                 |
| Corporate Action Plan  | To adopt the Action Plan for 24-25   | Report        | Clerk   |
| <b>UNALLOCATED</b>   |  |               |   |
| Green Flag Award Status for KP & NCP                         | To consider steps needed to achieve GF award status at KP                        | Report        | Clerk/Operations Manager                        |
| Crowdhill Green - Nature trail using remainder PA monies     | To consider project proposal   | Report        | Clerk   |
| Financial strategy/planned maintenance                       | To adopt a strategy  | Report        | Clerk/Finance Officer                           |
| Marketing strategy   | To adopt a strategy for marketing of Council services                            | Report        | Communications & Events Officer/Finance Officer |