



Leigh-on-Sea Town Council

71-73 Elm Road, Leigh-on-Sea, Essex SS9 1SP - Tel: 01702 716288
council@leighonseatowncouncil.gov.uk www.leighonseatowncouncil.gov.uk



Chairman: Cllr Richard Herbert
Vice Chairman: Cllr Carole Mulroney
Town Clerk: Paul Beckerson

You are hereby summoned to a meeting of the Leigh-on-Sea Town Council, which will take place on **Tuesday 15th March 2016** in Leigh Community Centre, 71-73 Elm Road, Leigh-on-Sea commencing at 7.30pm when it is hoped to transact the following business.

Tea and Coffee will be available from 7.00pm, with a Talk at 7.15pm by Richard Hair, Chairman of the Trustees for HARP and prayers at 7.30pm by Rev Julia Monaghan prior to the Council Meeting.

AGENDA

1. THE CHAIRMAN'S OPENING REMARKS
2. APOLOGIES FOR ABSENCE
Cllr Valerie Morgan
3. DECLARATION OF MEMBERS' INTERESTS
4. APPROVAL OF THE MINUTES OF THE MEETING OF 2nd FEBRUARY 2016
5. PUBLIC REPRESENTATIONS
6. QUESTIONS FROM COUNCILLORS

COMMITTEES

7. COMMITTEES
To receive Minutes of Committees and report 2587/I&E
 - a) Planning, Highways & Licensing Committee - To receive minutes of 26th January, 9th and 23rd February and 8th March 2016
RECOMMENDATION TO COUNCIL- None made
 - b) Community Facilities Committee – To receive minutes of 2nd February 2016
RECOMMENDATION TO COUNCIL:
 - Minute 74 – Renewal of Café Licence
 - c) Environment & Leisure Committee – To receive minutes of 16th February 2016
RECOMMENDATION TO COUNCIL – None made
 - d) Policy & Resources Committee - To receive minutes of 1st March 2016
RECOMMENDATIONS TO COUNCIL:
 - Minute 86 – Corporate Governance Report – SEE AGENDA ITEM 12
 - Minute 92 – Financial References
 - Minute 97 – P&R Earmarked Reserves
 - Minute 98 – Note Income and Approve Expenditure – report 2587/I&E (Appendix 8)

DECISION ITEMS

8. APPOINTMENT OF MEMBER TO P&R COMMITTEE AND CF COMMITTEE

A vacancy now exists on the above Committees and it is **RECOMMENDED** that a member be appointed to each Committee from within Council.

9. RENEWAL OF LICENCES

It is **RECOMMENDED** that Council give authority to the Acting Town Clerk to execute the renewal of the Café Licence and an Attic Licence following the relevant Committee's resolution of renewal or creation of said Licences

10. ADOPTION OF REVISED RISK REGISTER (Appendix 1)

It is **RECOMMENDED** that Council adopt the revised Risk Register.

11. ADOPTION OF REVISED FINANCIAL REGULATIONS (Appendix 2)

It is **RECOMMENDED** that Council adopt the revised Financial Regulations.

12. GOVERNANCE STATEMENT (Appendix 3)

It is **RECOMMENDED** that Council consider each of the 8 statements of assurance and that the annual governance statement, together with each accounting statement be adopted.

FOR NOTING

13. TOWN CLERK'S REPORT 2590/HS (Appendix 4)

14. TIMETABLE OF MEETINGS 2016/17 (Appendix 5)

This item is included to enable Councillors to prepare diaries for the forthcoming Council year. The suggested timetable does not allow for an August break as records indicate that the majority of Councillors are not restricted to school holidays. That said there would still not be a full Council meeting in August. A timetable of meetings will be adopted at the Annual Council Meeting. The proposed schedule of meetings will enable continuity of business during the year.

15. REVIEW OF MEMBERS' INTERESTS

Councillors are asked to review their Declaration of Interest on the website to ensure it is current and to advise the Acting Town Clerk should a new Declaration be needed. Councillors will be asked to confirm at the Annual Council Meeting that all individual interests are up-to-date.

FINANCIAL

16. STAFF SALARY PAYMENTS FOR 2016/17 – **DECISION ITEM**

In accordance with Financial Regulation 4.2, it is **RECOMMENDED** that Council authorise the monthly salary expenditure of £22,000 from 1st April 2016-31st March 2017

17. COUNCIL MAIN BUDGET REPORT – 8th March 2016 (Appendix 6)

18. EARMARKED RESERVE – OFFICE RENTAL – **DECISION ITEM**

It is **RECOMMENDED** that the Office Rental Budget is carried forward as an Earmarked Reserve.

19. COPY OF FINAL COUNCIL BUDGET 2016/17 (Appendix 7)

As per Financial Regulation 3.4, Appendix 7 provides a copy of the resolved annual budget for each member

CONFIDENTIAL

20. MOTION TO EXCLUDE PUBLIC – THE PUBLIC BODIES (Admission to Meetings) ACT 1960

That in view of the confidential nature of the business to be transacted the public and press be excluded and instructed to withdraw (SOs. 3(d) - (public award)

21. GOOD FOR LEIGH AWARDS (Confidential Appendix 1)

It is **RECOMMENDED** that Council approve nominations for awards to be presented at the Annual Town Meeting, Friday 29th April 2016



Helen Symmons
Acting Town Clerk
10th March 2016

Any member who is unable to attend the meeting should send their apologies before the meeting.

DATE OF NEXT MEETING: Tuesday 17th May 2016



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Chairman: Cllr Richard Herbert
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MINUTES OF AN EXTRAORDINARY MEETING OF THE LEIGH-ON-SEA TOWN COUNCIL HELD AT 7.00PM ON TUESDAY 2ND FEBRUARY 2016 AT LEIGH COMMUNITY CENTRE, 71-73 ELM ROAD, LEIGH-ON-SEA

Present: Cllrs: Richard Herbert (Chairman), Jill Adair, Patrick Fox, Donald Fraser, Valerie Morgan, Carole Mulrone and Vivien Rosier

Also in attendance: Helen Symmons (Acting Town Clerk), Graham Davison (Facilities Manager) and Evening Echo Reporter.

The meeting opened at 7.00pm

98. CHAIRMAN'S OPENING REMARKS

The Chairman welcomed all to the meeting and gave an update on the potential conference system as demonstrated at the last meeting.

99. APOLOGIES FOR ABSENCE

Cllrs: Mark Bromfield, Helen Robertson, Declan Mulrone and Caroline Parker

100. DECLARATION OF MEMBERS' INTERESTS

None declared.

101. APPROVAL OF MINUTES OF THE MEETING OF 19th JANUARY 2016

Due to a formatting error with the Agenda for the above meeting, there had been incorrect reference in the minutes to other Committee minutes. These were amended and thereafter minutes of the meeting 19th January 2016 were agreed and signed by the Chairman as a true and accurate record. It was noted that prior to the meeting 19th January 2016, Brenda Lewis from the Thursday Club had been invited, but her talk had been about Sycamore Fund, another organisation she is also involved in.

102. LOCAL COUNCIL AWARD SCHEME – **Agenda Item 5**

A list of the required documentation was read to Council.
Council **RESOLVED** that all necessary documents are held and published on the website in accordance with the requirements of the Local Council Award Scheme Foundation Level.

103. BUDGET 2016/17 – **Agenda Item 6**

This item was presented by the Chairman who highlighted the added services, areas of increased costs to Council and the reduction in the LTCS grant.
Council **RESOLVED** the budget as set out in Appendix 1 to the Agenda

104. TO SET THE PRECEPT FOR 2016/17 – **Agenda Item 7**

Council **RESOLVED** to set the precept for 2016/17 as £391,550, proposed Band D equivalent at Tax base £45.27

The meeting closed at 7.20pm

Table: Risk Register - Level and Control (L = Likelihood, I = Impact, R = Risk – Low (1-2) Medium (3-4) High (6-9))

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
A. Assets	A.1. Failure to protect physical assets	L:1	Building and Property: Assets register in place. Items insured, with value increased in line with RPI annually. Skate Park: Funds set aside annually towards capital replacement costs.	A.1.1. Asset Register: Document to be updated annually each March. Also on each occasion that any changes are made to the Council's asset base. A.1.2. Insurances: Insurance levels reviewed bi-annually. Cover obtained for new items, as necessary during the year. A.1.3. Skate Park Equipment: Funding for repairs and replacement to be provided in budget and covered by insurance.	Clerk/P&RC Clerk/P&RC Clerk/P&RC
		I: 3			
		R: Medium (3)			
	A.2. Inadequate security of buildings & safe custody of equipment etc.	L:1	Leigh Community Centre The Centre operates a 24hr CCTV surveillance system, and alarm system when building not in use, to protect against unauthorised access Allotment Buildings Secure Lock Xmas Lights Stored in third party warehouse and fully insured by contractor	A.2.1. Leigh Community Centre: Review security arrangements – at least annually. A.2.2. Other Buildings: Designated key holders. Buildings not alarmed – limit risk by only using for low value storage. A.2.3. Xmas Lights: Stored in third party warehouse and fully insured by contractor	CF Cttee E&L Cttee E&L Cttee
		I: 2			
		R: Low (2)			

	A.3. Failure to maintain buildings etc.	L:1 I: 3 R: Medium (3)	Assets generally maintained on an ad hoc basis. LCC liability limited by Lease conditions. General maintenance programme to be put in place.	A.3.1. Maintenance Programme: A prepared maintenance programme is being established for each site. LCC Maintenance budget allocation regularly reviewed and monitored by Committee. Programme is reviewed in the autumn	CF Cttee
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Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
B. Finance	B.1. Failure to bank and care for funds	L: 1 I: 1	Funds not required immediately held on deposit CCLA & HSBC. Financial Regulations updated annually	B.1.1. Funds: Funds deposited in interest bearing accounts. Level of deposit reviewed two monthly, prior to P&RC meeting. B.1.2. Financial Regulations: Financial Regulations – (updated in February 2015). Regulations to be reviewed annually each February/March.	Clerk/P&RC Clerk/P&RC
		R: Low (2)			

	B.2. Loss of cash through theft or dishonesty	L:1 I: 2 R:Low (2)	Cash held overnight in safe. Petty Cash reimbursed by Senior Administrator on presentation of documentary evidence of expenditure. Petty Cash Account reconciled in accordance with Financial Regulations. Petty cash drawings limited to £100 - £150 Other income banked regularly and at least weekly.	B.2.1. Petty Cash: Chairman or Vice Chairman of P&RC carries out random checks on petty cash transactions, monthly reconciliations and balances quarterly. Monthly reconciliations carried out by nominated Councillor, who is not Chairman or Vice Chairman of P&RC Internal Audit checks on income.	Senior Administrator/ Chairman or Vice Chairman P&RC Nominated Councillor
	B.3. Failure to protect expenditure	L:1 I: 2 R:Low (2)	Cheque payments and electronic transfers approved and signed by 2 Councillors and approved two monthly by Council. Payment procedures compliant with Financial Regulations.	B.3.1. Payments: Chairman or Vice Chairman of P&RC selects at random four months per year and verifies that two Councillors have evidenced their approval for each item of expenditure Internal Audit checks on occurrence, valuation and regularity of payments.	Senior Administrator/Clerk/P&RC
	B.4. Failure to protect income	L:1 I: 2 R:Low (2)	A receipt or an invoice supports each item of income received. Monthly reconciliation of each bank or petty cash account. Debtors monitored in accordance with Debtor Policy & if required reported for action to Council	B.4.1. Income: Internal Audit checks for completeness of income brought to account and that all income is banked promptly. Internal Audit review of bank reconciliations. Debtor reports produced to action if required and deposits taken.	Senior Administrator

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	B.5. Failure to comply with HMRC (VAT) Regulations	L:1	VAT claims prepared biannually by Senior Administrator. In conjunction with HMRC Guidelines VAT Partial Exemption calculated by Accountants.	B.5.1. VAT Claims: Periodic inspection of claims by HMRC and response to queries. Claims subject to check by Internal Auditor.	Senior Administrator
I: 1					
R:Low(1)					
	B.5. Failure to determine an Annual Budget	L:1	Having regard to planned levels of expenditure, anticipated income and balances needed to be carried forward for contingencies and future levels of expenditure. Policy & Resources oversees budget compilation, during the autumn. Detailed two monthly reports of income and expenditure against budget. System of approved delegated limits of expenditure A submission for all new projects costing in excess of £5000 to be considered and approved by the appropriate Committee	B.5.1. Annual Budget: Budget preparation to commence each autumn. Detailed Committee budgets, with breakdown to be submitted by November. Precept figure considered in November, confirmed by December at the latest January - as soon as possible after confirmation of grant funding and tax base from the Primary Authority but no later than the end of February. B.5.2. Monthly Reporting: Bi - monthly review of reports to Committees and Council of outturn against budget. B.5.3. Compliance Checks: By Internal Auditor and Chairman or Vice Chairman of P&RC. The findings to be reported to P&RC, three times per annum.	Clerk/P&RC
I: 1					
R:Low (1)					

	B.6. Failure to ensure Business Continuity	L:1	Ensure Council evaluates risks and minimises occurrences of interruption by Budget planning and robust legal agreements	B.6.1. Business Continuity: Two Monthly review of budgets and changes to business plan reviewed and evaluated by appropriate Committee at least annually. B.6.2. Sufficient Reserves Reserves maintained at a level to allow for fluctuations in income and expenditure.	Clerk/Appropriate Committee/P&RC
		I: 3			
		R:Medium (3)	Robust Business Continuity Plan is in progress being produced		

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
C. General Liabilities	C.1. Failure to comply with Legal Requirements	L:2	Expertise and Training of Town Clerk with external guidance. Reference to Council Solicitor, SBC Solicitor or Administrators.	C.1.1. Legal Advice: Town Clerk – Continuing Professional Development and Networking C.1.2. External Review: Prior to change of Council at an election to review policies required by law. C.1.3. Members of Professional Bodies: Town Clerk and Council members of appropriate bodies.	Clerk/P&RC
		I: 2			
		R:Medium (4)	Regular updates from EALC, SLCC Guidance and briefings to Councillors. Induction Training for Councillors and Staff. Specific training as required.		

	C.2. Failure to protect Third Parties, Property, or Individuals	L:2	Insurances in place.	C.2.1. Third Party Risks: Insurance cover in place – reviewed annually, or as needed. Record of inspections maintained and review of follow-up work undertaken following inspection report. Visual Inspection and Health and Safety Training undertaken by Cllrs and Staff. Maintenance programmes instituted on all Council property/equipment. Risk assessment produced for each event along with an Event Management Plan updated annually by Events Officer and reviewed by Events Sub Committee.	Clerk/Staff/P&RC E&LC/CFC Events Officer / ESC
		I: 2	Regular inspection of spaces subject to Council ownership /control, as scheduled in the Asset Register. Health and Safety Policy in place and detailed individual risk assessments completed as required.		
		R:Medium (4)	Risk assessments prepared for each event in order to identify and minimise risk. Training provided for staff and volunteers.		
Events					

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	C.3. Failure to comply with legal responsibilities as a consequence of asset ownership (e.g. Skate Park)	L:1	Insurances in place. Inspection regime in place.	C.3.1. Insurances: Regime of inspection required for Skate Park area, to insure insurance cover is retained.	Senior Administrator/E&LC
		I: 3			
		R:Medium (3)			

D. Employer Liability	D.1. Compliance with Employment Law	L:2	Regular Information updates – EALC, SLCC etc. H&SE and Working Method policies	D.1.1. Employment Legislation: Receive regular information and update from EALC, SLCC etc. H&SE Policies reviewed annually or as events require.	Clerk/P&RC
		I: 2			
		R:Medium (4)			
	D.2. Failure to comply with HMRC PAYE requirements	L:1	Salary Administration contracted out to competent contractor.	D.2.1. HMRC: Changes and updates implemented by competent contractor. Internal Audit checks on payroll.	Senior Administrator/Acumen
		I: 2			
		R:Low (2)			

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	D.3. Failure to have sufficient resources for unexpected staff absences	L:1 I: 3 R:Medium (3)	Identified sources of staff-cover for senior staff absence. Specific operational tasks to be are being documented. Operational Manuals for specialist systems kept up to date. Reserves kept at a level to enable acting staff to be engaged. Succession Planning and additional staff training to provide absence cover.	D.3.1. Support Staff: Review staff training through the appraisal system. General Reserves maintained at correct levels.	Clerk/P&RC
E. Legal Liability	E.1. Failure to ensure activities are within legal constraints	L:1 I: 1 R:Low (2)	Expertise and training of Town Clerk Clerk to clarify any legal issue raised, seeking legal advice as necessary. Elected members kept up-to-date with legislation	E.1.1. Legal Requirements: Clerk to clarify any legal points raised, after seeking legal advice as necessary. Clerk circulates appropriate training courses and monitors attendance.	Clerk/P&RC

	E.2. Failure to keep proper and Timely Reporting via the Minutes	L:1 I: 1 R:Low (1)	All minutes published in draft form as soon as they are produced and published on website. Minutes altered as a consequence of any amendments immediately after signing. Minutes also made available to Press and Public	E.2.1. Minutes: Minutes published on web site as well as being made available to the Press and Public.	Clerk
Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	E.3. Failure to keep proper control of documents	L:1 I: 2 R:Low (2)	Legal documents kept in office along with legal documents in 'fire proof' cabinet. All computer documents backed up daily and weekly copy kept off site. Financial records held on remote server as well as reports backed up locally with copy kept off-site.	E.3.1. Documents: Originals of leases and legal documents held in Council Office in fire-proof cabinet. Town Clerk undertakes test restores on a weekly basis, to test integrity of back-up. With Full restore undertaken bi-annually. I.T. support contractor provides a back-up test service Accounts provider bound by Service Level Agreement reviewed as appropriate by Policy & Resources Committee	Clerk/Staff P&RC / Clerk
F. Councillor Propriety	F.1. Failure to register of interests & Gifts / Hospitality	L:2 I: 2 R:Medium (4)	Register of Interest completed & published on Web-Site. Declarations of interest called at each meeting	F.1.1. Register of Interests: All Cllrs required to complete a declaration of interest – updated as necessary. Declarations called at each meeting Register of Interest published on website and subject to public scrutiny.	Cllrs

	F.2. Failure to have a Code of Conduct	L:1	Council / Cllrs adopted Code of Conduct – 2013	F.2.1. Code of Conduct: Council adopted SBC Code of Conduct Code of Conduct reviewed and updated if legislation changes	Clerk/Cllrs
I: 1					
R:Low (1)					

LEIGH-ON-SEA TOWN COUNCIL
FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the Council at its Meeting held on 10th September 2014.

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial regulations are one of the Council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the Council's standing orders¹ and any individual financial regulations relating to contracts.
- 1.2. The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.
- 1.3. The Council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. All staff must take care to operate within these regulations. Breaches could lead to the Council's actions being called into question by auditors or members of the public and to challenges concerning the legality of those actions. Wilful breaches which seriously damage the Council's reputation, or lead to financial gain for the officer concerned could be construed as gross misconduct. Other breaches may result in disciplinary action.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this Council and these regulations will apply accordingly.
- 1.9. The RFO;
 - acts under the policy direction of the Council;
 - administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the Council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;

¹ Model standing orders for Councils are available in Local Councils Explained © 2013 National Association of Local Councils

- maintains the accounting records of the Council up to date in accordance with proper practices;
 - assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the Council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations².
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the Council; and
 - wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are ~~not~~ submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.13. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- setting the final budget or the precept (Council Tax Requirement);
 - approving accounting statements;
 - approving an annual governance statement;
 - borrowing;
 - writing off bad debts;
 - declaring eligibility for the general power of competence; and
 - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full Council only.

² Accounts and Audit (England) Regulations ~~2011/817~~ 2015

- 1.14. In addition the Council must:
- determine and keep under regular review the bank mandate for all Council bank accounts;
 - approve any grant or a single commitment in excess of £5,000; and
 - in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by ~~Finance and General Purposes~~ **Policy and Resources** Committee in accordance with its terms of reference.
- 1.15. In these financial regulations, references to the Accounts and Audit Regulations or ‘the regulations’ shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

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

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate Guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Council’s ~~Finance and General Purposes~~ **Policy and Resources** Committee.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices.
- 2.6. The internal auditor shall:
- be competent and independent of the financial operations of the Council;
 - report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- have no involvement in the financial decision making, management or control of the Council.
- 2.7. Internal or external auditors may not under any circumstances:
- perform any operational duties for the Council;
 - initiate or approve accounting transactions; or
 - direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. Each committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the end of November each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the relevant committee and the Council.
- 3.3. The Council shall consider annual budget proposals in relation to the Council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The Council shall fix the precept (Council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year ~~not later than by the end of January each year~~ **as soon as possible following confirmation from the Principal Authority of the tax base and grant monies and not later than the end of February**. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget as approved by Council. **This authority is to be determined by:**
- **The Council for all items over £5,000;**
 - **A duly delegated Committee of the Council for items over £1,000**
 - **The Clerk, in conjunction with Chairman of Council or Chairman of the appropriate Committee, for any items exceeding £250 but below £1,000;**

- The Clerk for items below £250

Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk and where necessary also by the appropriate Chairman. Contracts may not be disaggregated to avoid controls imposed by these regulations.

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council, or duly delegated standing committee. During the budget year and with the approval of Council and ~~Finance and General Purposes~~ **Policy and Resources** Committee or if so delegated a standing committee having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of Council services, the clerk may authorise revenue expenditure on behalf of the Council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of [£500]. The Clerk shall report such action to the chairman as soon as possible and to the Council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £500 or 20% of the budget.
- 4.9. Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO/~~Delegated Officer~~ shall prepare a schedule of payments **made during the reporting period**, requiring authorisation, forming part of the Agenda for the Meeting (**invoices are available for viewing if requested**) and, ~~together with the relevant invoices~~, present the schedule to Council [or P&R committee]. The Council / committee shall review the schedule for compliance and, having satisfied itself shall ~~authorise retrospective~~ **retrospectively authorise** payment by a resolution of the Council [or P&R Committee ~~finance committee~~]. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any

payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available ~~Finance and General Purposes~~ **Policy and Resources** Committee Meeting.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
 - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of Council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Finance and General Purposes Committee;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of ~~Finance and General Purposes~~ **Policy and Resources** Committee; or
 - c) fund transfers within the Councils banking arrangements up to the sum of £100,000, provided that a list of such payments shall be submitted to the next appropriate meeting of ~~Finance and General Purposes~~ **Policy and Resources** Committee.
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which Council ,or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Council [or Finance Committee].
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by Council and in accordance with any Policy statement approved by Council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The Council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The Council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council or duly delegated Committee.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council or committee shall be signed by two members of Council in accordance with a resolution instructing that payment. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6. Cheques or orders for payment shall be reported to the ~~Finance and General Purposes~~ **Policy and Resources** Committee at the next convenient meeting.
- 6.7. If thought appropriate by the Council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable Direct Debit provided that the instructions are signed by two members and any payments are reported to Council as made. The approval of the use of a variable Direct Debit shall be renewed by resolution of the Council at least every two years.
- 6.8. If thought appropriate by the Council, payment for certain items (principally Salaries) may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to Council as made. The approval of the use of a Banker's Standing Order shall be renewed by resolution of the Council at least every two years.
- 6.9. If thought appropriate by the Council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories are retained and any payments are reported to Council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years.
- 6.10. If thought appropriate by the Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other Councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the Council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

- 6.12. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The Bank Mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two members. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Debit Card issued for use will be specifically restricted to the RFO or delegated officer and will also be restricted to a single transaction maximum value of £1000 unless authorised by Council or finance committee in writing before any order is placed.
- 6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the ~~Finance and General Purposes~~ **Policy and Resources** Committee. Transactions and purchases made will be reported to the Finance and General Purposes Committee and authority for topping-up shall be at the discretion of the ~~Finance and General Purposes~~ **Policy and Resources** Committee.
- 6.20. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the RFO or delegated officer and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used ~~under any circumstances~~ **to incur Council expenses without prior written authorisation from the RFO and shall be only used for payment of pre-authorised Council expenditure up to a limit of £100.**
- 6.21. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
 - a) The RFO shall maintain a petty cash float of £140 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.2 above.

7. PAYMENT OF SALARIES

- 7.1. As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by Council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Council meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the ~~Finance and General Purposes~~ **Policy and Resources** Committee.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
 - a) by any Councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.8. Before employing interim staff the Council must consider a full business case.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for Borrowing Approval, and subsequent arrangements for the Loan shall only be approved by full Council.
- 8.2. Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full Council. In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.
- 8.3. The Council will arrange with the Council's Banks and Investment providers for the sending of a copy of each statement of account to the Chairman ~~Finance and General Purposes~~ **Policy and Resources** Committee at the same time as one is issued to the RFO.

- 8.4. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.
- 8.5. The Council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually.
- 8.6. All investments of money under the control of the Council shall be in the name of the Council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

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

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work in excess of £250 for goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by the RFO.
- 10.3. All members and Officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11 (l) below.
- 10.4. A member may not issue an official order or make any contract on behalf of the Council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the Minutes can record the power being used.

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
 - a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of Council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
 - b. Where it is intended to enter into a contract exceeding ~~£30,000~~ £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall invite tenders **and must ensure the requirements of Public Contracts Regulations 2015 are satisfied including use the Contracts Finder website and advertising the contract opportunity.**
 - c. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the Council.
 - d. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in

appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

- e. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of Council.
- f. If less than three tenders are received for contracts above ~~£30,000~~ £25,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Order 19, and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than ~~£30,000~~ £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £1,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.
- i. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.
- k. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations ~~2006~~ 2015 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

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

13. STORES AND EQUIPMENT

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

- 13.2. Delivery Notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO or **Delegated Officer** shall be responsible for periodic checks of stocks and stores at least annually.

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable asset shall be **purchased or otherwise acquired**, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable asset does not exceed £250.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law, In each case a Report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full Council. In each case a Report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

- 15.1. Following the annual risk assessment (per Financial Regulation 17), the RFO or delegated officer shall effect all insurances and negotiate all claims on the Council's insurers.
- 15.2. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 15.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to Council or appropriate delegated standing committee at the next available meeting.
- 15.4. 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.

16. RISK MANAGEMENT

- 16.1. The Council is responsible for putting in place arrangements for the management of risk. The RFO shall prepare, for approval by the Council, risk management policy statements in respect of all activities of the Council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually.
- 16.2. When considering any new activity, the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 17.1. It shall be the duty of the Council to review the Financial Regulations of the Council annually. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the Council of any requirement for a consequential amendment to these financial regulations.
- 17.2. The Council may, by resolution of the Council duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of Council. Such resolution must be passed by 2/3 of those present at the Council meeting.

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CORPORATE GOVERNANCE REPORT FOR THE POLICY AND RESOURCES COMMITTEE

Introduction

Corporate governance is defined as *"a system of law and sound approaches by which corporations are directed and controlled focusing on the internal and external corporate structures with the intention of monitoring the actions of management and directors and thereby mitigating agency risks which may stem from the misdeeds of corporate officers"*

Corporate governance is about doing the right things in the right way. It's about demonstrating accountability and transparency in our actions and decisions. It affects us all.

The Audit Commission has defined corporate governance in the public services as *"the framework of accountability to users, stakeholders and the wider community, within which organisations take decisions and lead and control their functions, to achieve their objectives". It therefore requires "robust systems and processes, effective leadership and high standards of behaviour, a culture based on openness and honesty and an external focus on the needs of service users and the public".*

Responsibility for Financial Management

The Council is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk. The Council must conduct a review at least once a year of the effectiveness of its system of internal control. This review must be considered by the Council and they must approve an annual governance statement prepared in accordance with proper practices in relation to internal control and accompanied by the Accounting Statements.

Governance and Accountability

It is the responsibility of small bodies (the Council) to put in place proper arrangements to ensure the proper conduct of their financial affairs, and to monitor the adequacy and effectiveness of those arrangements in practice. Small bodies are required to maintain proper accounting records and control systems and to maintain an adequate system of internal audit of those accounting records and control systems.

Small bodies meet their responsibilities by preparing and publishing, and providing the auditor with, the accounts prepared for the financial year, together with such additional information and explanation as is necessary to provide sufficient evidence that they have maintained adequate systems of internal control and internal audit throughout the financial year. With the relaxation of the two signature rule, such proper arrangements to ensure proper conduct of financial affairs is even more crucial.

The Council maintains and regularly reviews its Corporate Governance, Financial and Physical Risk Assessment, Standing Orders and Financial Regulations.

The Annual Return

The Council must submit an Annual Return in accordance with proper accounting practices. The Annual Return:

- Reports the annual statement of accounts as approved by the Council
- Certifies that the Council has discharged its statutory duties in relation to its financial affairs
- Records that the external auditor has fulfilled their statutory responsibility
- Informs the local taxpayer and elector about how their council has operated during the last financial year
- Informs government and other stakeholders about the activity of local councils

Annual Governance Statement and Financial Risk Register

Leigh-on-Sea Town Council has the responsibility to adhere to the guidelines. Specifically the Town Council has to consider the 8 statements below and to consider how it manages them (see the tables supporting each statement).

1. The Council approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices with the specific control measures outlined below.

Risk Area	Further Definition	Action Taken	Further Actions Required
Legal	HMRC regulations	Followed Real Time Information requirements throughout year and at year end Salary Provision outsourced to External Expert Provider.	
	Pensions DWP regulations for	Council is a Member of LGPS administered by ECC.	Dispensation Polices approved in September 2014
	Incurring expenditure without legal authority	Financial Regulations reviewed in September 2014 February 2015	All payments made in accordance with Financial Regulations and Standing Orders
	Failure to use funds under appropriate powers	Hold General Power of Competence	
	Laws, regulations and codes of practice	Training on Code of Conduct undertaken by clerk.	Keep up to date with any changes in law – responsibility of Clerk to advise Councillors, but also for Councillors to keep abreast of changes.

2. The Council has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness with the specific control measures outlined below.

Risk Area	Further Definition	Action Taken	Further Actions Required
Budget	Over/Under budgeting	Variance Spreadsheets as currently prepared.	Two Monthly report to Committees and Council, Reviewed by Councillors
		Budgets prepared in accordance with Financial Regulations.	Must now budget for at least 3 years forecast ahead as per new Financial Regs. All Committees to consider 3 year forecast when considering budget cycle.

		Project Budgeting	Continue to assess and review Committees projects on an annual basis together with forecasts of major expenditure and income over next 3 years.
Fraud, theft, loss	Internal Audit review	Internal Audit	Assess internal audit findings and take action to ensure they are addressed. Council reviews scope of Internal Audit on an annual basis.
	Stock Control Of Materials in LCC & LTC	We have introduced stock control. Head Caretaker responsible for stock control of LCC and Senior Administrator in respect of LTC stock	Regular checks made and recorded, then checked on a regular basis at least monthly.
	Procurement	Procurement undertaken in accordance with Financial Regulations and Schemes of Delegation under preparation.	Council reviews outturn against Budget Heads. Extension of Scheme of Delegation to non-discretionary budgets.
	Cheques and other payment methods	Most payments continue to be made by cheque with two signatures. Where BACS or direct debit introduced, the mandate or payment approval schedule is signed by two Councillors.	Council to review and approve Direct Debit mandates on a yearly basis. Council to review and monitor future phasing out of cheque payments. N.B. above deleted as not being implemented by Govt as yet
	Payment authorisations	Clerk has authority to make payments of up to £1000 within budget, Senior Administrator makes payment, not Clerk to ensure appropriate checks and balances.	Review cash amounts annually at time of insurance renewal to ensure adequate cover.
Handling and Holding	Cash	Reviewed cash holding/handling and discussed with internal audit. Value of cash holdings for banking in a single	

		transaction are adequately covered on insurance policy	
	Receipts	All cash into the office is receipted.	
	Bad Debts	Policy written	Bad debts are submitted to P&RC for write off.
	Bank recon	Undertaken monthly by Senior Administrator	Councillor other than the Chairman or Vice Chairman of P&RC appointed to undertake quarterly reconciliation.
	Officer's decisions	New Legislation requires Officer's decisions to be published	Published as required and reported to relevant Committee.

3. The Council took all reasonable steps to assure itself that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of the Council to conduct its business or on its finances.

See legal risks as above.

4. The Council provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

Risk Area	Further Definition	Action Taken	Further Actions Required
Legal	Accounts and Audit Regulations	Advertise as per Regulations and publish accounts on the website including two monthly payment schedules for all items.	To continue to publish all payment information on the website, specifically up to date budget vs actuals. Transparency

5. The Council has carried out an assessment of the risks facing the Council and have taken appropriate steps to manage these risks, including the introduction of internal controls and/or external insurance where required. Internal controls listed below.

Risk Area	Further Definition	Action Taken	Further Actions Required
Financial		Financial Risk Assessment Register – Reviewed February 2016	To be updated regularly at least annually.

Physical		Physical Risk Assessment Programme	To be assessed regularly by Town Clerk or delegated officer in all areas of activity.
Review of risks.		Risk Assessment Policy adopted by Council and reviewed annually.	Risk Assessment reviewed on an annual basis
Insurance	Risks physical and financial.	All assets valued over last year. Annual review.	Value of cash insured (<i>as in 2</i>).

6. The Council maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems. Controls listed below.

Risk Area	Further Definition	Action Taken	Further Actions Required
Auditing	Internal Audit	<p>Chair or Vice Chair of P&RC checks cash books, payments to suppliers, authorisations, VAT returns and petty cash and reports to P&RC.</p> <p>Quarterly reconciliation by appointed Councillor.</p> <p>Two monthly report to each committee. Variance reports assists.</p> <p>Arranged three visits from Internal Auditor per year</p>	<p>To continue to be done quarterly.</p> <p>To ensure P&RC review variance monitoring by committees.</p> <p>To continue to ensure committees review their own budgets two monthly and that members have undertaken the appropriate budget and financial training.</p> <p>Annual review of effectiveness of internal auditor required carried out.</p>

7. The Council took appropriate action on all matters raised in reports from internal and external audit.

Risk Area	Further Definition	Action Taken	Further Actions Required
Audit	Internal Audit	Internal audit reports are considered at P&RC and appropriate actions taken and reported and discussed at Council.	RFO to ensure the matters raised by internal auditors are addressed.
	External Audit	Matters raised by external audit are reported to Council	To ensure the matters raised by auditors are addressed.

8. The Council have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year end, have a financial impact on the council and where appropriate have included them in the accounting statements.

Risk Area	Further Definition	Action Taken	Further Actions Required
Accounts	Accounts are correct for the current year (RFO Auditors Accountants)	Suitable accounting policies are used that are applied consistently. Accruals are taken into account. Year-end accounts produced in accordance with regulations.	To maintain the standards required to produce the year end accounts efficiently.

The internal audit

The internal audit plan demonstrates how the audit work will provide assurance for the Council's Annual Governance Statement. Internal audit maintains awareness of the Council's corporate governance arrangement

Conclusion

The Council has updated its budget procedure to enable it to have more control and awareness of spending. Other risks are controlled through review of insurances, training, internal audit and review of this, and consideration of assets and reserves.



Leigh-on-Sea Town Council

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Chairman: Cllr Richard Herbert
Vice Chairman: Cllr Carole Mulroney
Town Clerk: Paul Beckerson

Report 2590/HS

ACTING TOWN CLERK'S REPORT

STRAND WHARF

Work has been delayed on the project due to a supplier delay of the paving. Only two planning items remain undischarged – the planting work and siting of the notice board. These are both in hand. Completion of the project is expected mid to late March.

STAFFING

The appraisal process has now been completed. A programme of suitable training both externally and internally has been identified which will benefit both the working of the Council and personal development of staff.

TRAINING

The Finance team have attended training sessions relating to year end procedures for pensions and working practices. The Junior Administrator and Receptionist are enrolled on a Minute & Agenda workshop in May.

LOCAL COUNCIL AWARD SCHEME

EALC are currently reviewing our application for Foundation level prior to submission to the accreditation panel.

ANNUAL TOWN MEETING

This will be held Friday 29th April. Chairman's reports are to be submitted to the office **ASAP BUT NO LATER THAN FRIDAY 8TH APRIL** as they need to be formatted prior to attachment to the Agenda which has to be published Thursday 14th April.

EVENTS AT LEIGH COMMUNITY CENTRE

The Health & Wellbeing Fair in January was a great success and is planned to be repeated. February half-term activities were a sell-out. There is currently a 'trilogy' of band nights being undertaken by Lorna & Lottie's to help raise money for Leigh Folk Festival. The Council's Spring Spectacular is Saturday 19th March and looks set to be a busy eventful day. Forthcoming events to look out for will include a quiz night, kindly being organised by Cllr Fr. Clive and our own Wedding Fayre.

INTERNAL AUDITORS

The Internal Auditor will be undertaking the year-end review Friday 20th May.

ANNUAL HOLIDAY OF ACTING TOWN CLERK

I shall be absent from the Office 23rd March – 8th April inclusive. The Senior Administrator will clerk the CFC meeting 5th April.

Leigh-on-Sea Town Council - Meetings timetable 2016/17															
Meeting	Time	Regular Date	May 2016	June	July	Aug	Sept	Oct	Nov	Dec	Jan 2017	Feb	Mar	April	May
Council	7.30	3rd Tuesday Month 1	17th	7th§	19th		20th		15th		17th	7th §§	21st		16th
Policy & Resources	7.30	1st Tuesday Month 1	3rd		5th		6th		1st		3rd		7th		2nd
Planning & Licensing	7.30	2nd & 4th Tuesday	10th 24th	14th 28th	12th 26th	9th 23rd	13th 27th	11th 25th	8th 22nd	13th*	4th** 24th	14th 28th	14th 28th	11th 25th	9th 23rd
Environment and Leisure	7.30	3rd Tuesday Month 2		21st		16th	(7th)	18th		20th		21st		18th	
Allotments PDG	2.00	1st Tuesday Quarterly			5th			4th			10th***			4th	
Community Facilities	7.30	1st Tuesday Month 2		7th	(27th)	2nd		4th		6th		7th		4th	
* It is recommended that the meetings on the 2nd (13th) and 4th Tuesday (27th) December be replaced by one meeting held on 13th December															
** Planning meeting a week early on Wednesday to reduce gap from December meeting															
*** Allotments PDG on Second Tuesday															
§ Extra Meeting to approve Accounts															
§§ Extra Meeting to approve Precept															
If August break retained alternative dates on a Wednesday in July and September															

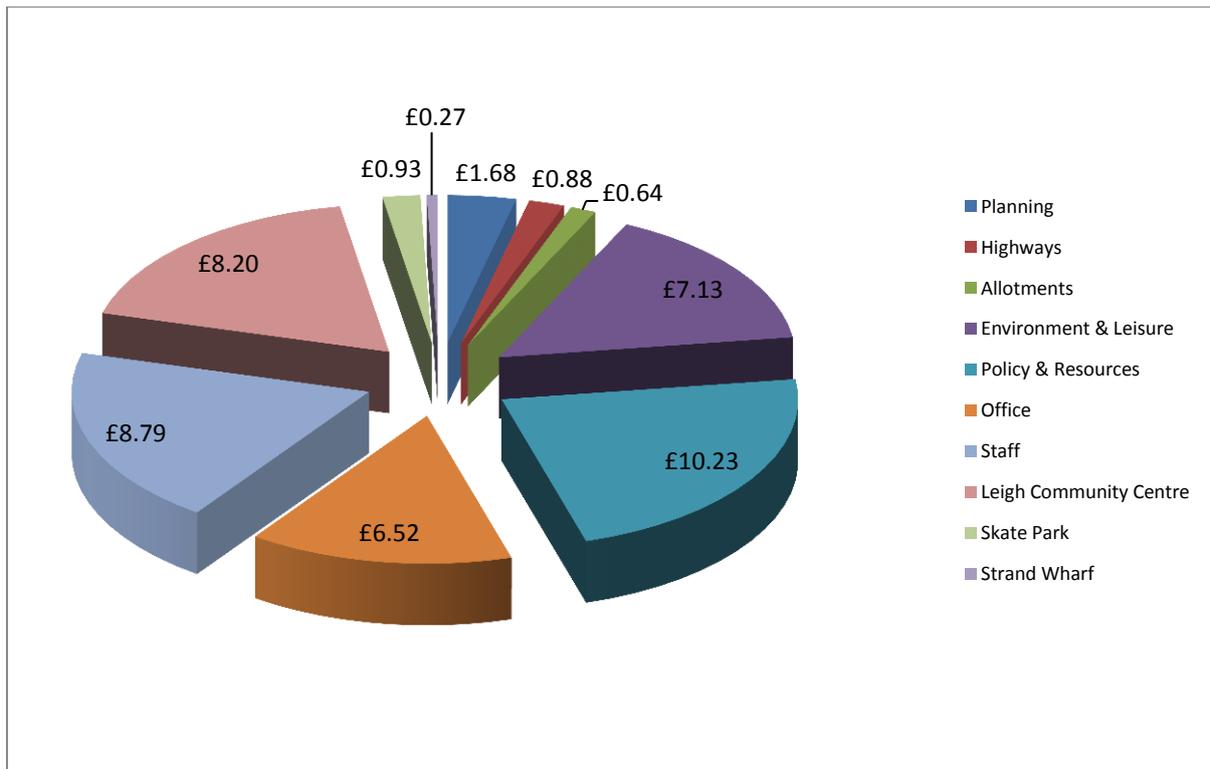
Leigh Town Council Main Budget Report					2015/16				
INCOME	Budget 2015/16	Income Received	Balance	% Received	EXPENDITURE	Budget 2015/16	Expenditure	Balance	% Spent
Balances B/F		£ 303,691.84							
Policy & Resources					Policy & Resources				
Precept	£ 361,694.00	£ 361,694.00	£ -	100.00%	P & R Expenditure	£ 85,250.00	£ 17,432.09	£ 67,817.91	20.45%
Local Council Tax Support Grant	£ 19,750.00	£ 19,750.00	£ -	100.00%	Office & Admin	£ 60,500.00	£ 54,923.07	£ 5,576.93	90.78%
Interest	£ 500.00	£ 982.28	-£ 482.28	196.46%	Staffing	£ 82,989.06	£ 73,602.77	£ 9,386.29	88.69%
Other Income		£ 4,896.48	-£ 4,896.48						
	£ 381,944.00	£ 387,322.76	-£ 5,378.76	101.41%		£ 228,739.06	£ 145,957.93	£ 82,781.13	63.81%
Community Facilities					Community Facilities				
LCC Hire Income	£ 94,000.00	£ 101,942.73	-£ 7,942.73	108.45%	LCC Expenditure	£ 70,426.49	£ 61,110.24	£ 9,316.25	86.77%
LTC Contribution	£ 25,000.00	£ 25,000.00	£ -	100.00%	LCC Staffing	£ 124,661.17	£ 102,701.94	£ 21,959.23	82.38%
Other Income	£ 3,694.35	£ 2,960.65	£ 733.70	80.14%	Highways Expenditure	£ 8,050.00	£ 2,096.50	£ 5,953.50	26.04%
LCC Fund-Raising		£ 824.55	-£ 824.55		Highways Staffing	£ -	£ -	£ -	
					Skate Park Expenditure	£ 4,400.00	£ 2,327.61	£ 2,072.39	52.90%
					Skate Park Staffing	£ 3,767.27	£ 3,259.78	£ 507.49	86.53%
	£ 122,694.35	£ 130,727.93	-£ 8,033.58	106.55%		£ 211,304.93	£ 171,496.07	£ 39,808.86	81.16%
Environment & Leisure					Environment & Leisure				
Allotments Income	£ 12,875.00	£ 12,041.94	£ 833.06	93.53%	Allotments Expenditure	£ 14,086.00	£ 8,462.66	£ 5,623.34	60.08%
					Allotments Staffing	£ 5,281.14	£ 4,920.29	£ 360.85	93.17%
Community Transport Fees	£ 3,800.00	£ 3,030.84	£ 769.16	79.76%	Community Transport Expenditure	£ 4,060.00	£ 3,754.98	£ 305.02	92.49%
					Community Transport Staffing	£ 4,173.60	£ 3,463.99	£ 709.61	83.00%
Farmers' Market Fees	£ 2,040.00	£ 1,500.00	£ 540.00	73.53%	Farmers' Market Expenditure	£ 1,650.00	£ 1,218.02	£ 431.98	73.82%
Leigh Lights Income	£ 3,050.00	£ 2,620.00	£ 430.00	85.90%	Leigh Lights Expenditure	£ 29,060.00	£ 19,573.23	£ 9,486.77	67.35%
Other Events Income		£ 2,332.48	-£ 2,332.48		Strand Wharf Capital Expenditure	£ 11,263.97	£ 40,894.54	-£ 29,630.57	363.06%
					Events & Other Expenditure	£ 20,404.87	£ 11,064.19	£ 9,340.68	54.22%
Other E&L Income			£ -		E&L Staffing	£ 15,427.69	£ 13,240.88	£ 2,186.81	85.83%
	£ 21,765.00	£ 21,525.26	£ 239.74	98.90%		£ 105,407.27	£ 106,592.78	-£ 1,185.51	101.12%
Planning, Highways & Licensing					Planning Highways & Licensing				
					Planning Expenditure	£ 500.00	£ 416.67	£ 83.33	83.33%
					Staffing	£ 11,262.08	£ 10,893.32	£ 368.76	96.73%
	£ -	£ -	£ -			£ 11,762.08	£ 11,309.99	£ 452.09	96.16%
Total Income	£ 526,403.35	£ 539,575.95	-£ 13,172.60	102.50%	Total Expenditure	£ 557,213.34	£ 435,356.77	£ 121,856.57	78.13%
Capital Reserves 31/03/15	£ 157,197.07				Balances Remaining C/F		£ 422,263.80		
Earmarked Reserves 31/03/15	£ 49,040.21				Est. General Reserves @ 31st March 2016		£ 80,997.35		
VAT REFUND DUE		£ 14,352.78							

Leigh-on-Sea Town Council

Budget Pack 2016/17

Council
02-02-16
Final

Final Council Budget				
Anticipated reserves at 31 March 2016				
General Reserves			76,161	
Planning Reserve			2,000	From attached sheet 2
Capital Reserves			87,357	
Add				165,518
draft budget income from committees				
Planning			0	From attached sheet 2
Highways			0	From attached sheet 3
Allotments			11,713	From attached sheet 4
Environment & Leisure			7,652	From attached sheet 5
Policy & Resources			0	From attached sheet 6
Office			0	From attached sheet 7
Staff			0	From attached sheet 8
Leigh Community Centre Hire Income			131,600	From attached sheet 9 & 10
Committee Total				150,965
Deduct				
draft budget expenditure from committees				
Neighbourhood Plan			2,000	From attached sheet 2
Planning			15,318	From attached sheet 2
Highways			8,000	From attached sheet 3
Allotments			17,537	From attached sheet 4
Environment & Leisure			72,505	From attached sheet 5
Strand Wharf			0	Project completed 2015/16
Major Project Fund			87,357	From Capital reserves
Policy & Resources			93,050	From attached sheet 6
Office			59,300	From attached sheet 7
Staff			80,019	From attached sheet 8
Leigh Community Centre			206,246	From attached sheet 9
Skate Park			8,471	From attached sheet 10
Strand Wharf			2,450	From attached sheet 10
Committee Total				652,253
Deduct				
Planned reserve at 31 March 2017*				70,000
Nett shortfall = Precept required				-405,770
Less LCTS Grant				-14,220
				-391,550
				391,402
*£70,000 is the Town Clerk's recommended reserve level				
The Paddling Pool, being a donation for this purpose, is ring fenced and will have no impact on the precept				
Proposed increase/decrease in budget			6.26 %	
Proposed Band D equivalent at Tax base			45.29	Divisible by 9
			45.27	Band D 2016/17 5.0322222
An increase of	£2.43		5.67 %	Band D 2015/16 £42.84
Tax Base 2016/17 8645.94				
An increase of 203.03				



Sheet 1

Anticipated underspends by Committees	£
Planning	0
Community Centre	0
Strand Wharf	0
Highways	0
Allotments	0
Environment & Leisure	0
Policy & Resources	0
Office	0
Staff	0
Total	0
Anticipated general reserve from Budget report	76,161
General Reserves carried forward	76,161

Sheet 2

Planning Budget

Heading	B/F 2015/16	Income	Expenditure
Staff costs		0	14,818
Planning		0	500
Neighbourhood Plan	2,000	0	0
Other items (specify)		0	0
Total	2,000	0	15,318

Sheet 3

Highways Budget

Heading	Income	Expenditure
School Crossing Patrols	0	4,500
Bus Shelter Cleaning/Maintenance	0	3,000
New Bus shelters	0	0
Highways Infrastructure	0	500
Staff Costs	0	
Total		8,000

Sheet 4

Allotments budget

Heading	B/F 2015/16	Income	Expenditure
Rents			
Manchester Drive		6,700	
Leigh		2,964	
Marshall Close		399	
MDAS Commission			1,000
Plot clearance			500
Rubbish clearance			250
Affiliations			60
Water Rates		1,650	2,500
Staff Costs			4,877
Maintenance			2,000
Miscellaneous			0
Capital improvements*	4,158		1,000
Capital Equipment			250
Grass Cutting			0
Keys			0
MDAS Grant			3,000
LA Grant			1,600
MC Grant			500
Totals		£11,713	£17,537
Nett cost (exp - inc)		£5,824	

Sheet 5

E&L Budget

Heading	Income	Expenditure
Community Transport*	3200	8307
Flower baskets	0	6600
First Aid Provision	0	1100
Farmers' Market*	2002	1550
Leigh Lights*	2000	30455
Paddling Pool	0	0
Maritime Festival	250	3750
Carols on Strand Wharf	0	1000
Easter Event	200	1250
Other Events		2000
Good for Leigh		500
Events Equipment		500
LCC Event Hire (3 Events)		300
Community facilities		1000
Staff costs		14193
Totals	7652	72505
Allotments - Separate Budget	11713	17537
Total Including Allotments	19365	90042
Nett cost		70677

* see separate budgets below

Community Transport	Income	Expenditure
Staff costs		4377
Ticket sales	3200	
Trip costs		1400
Travel Costs		750
Driver Costs		260
Refreshments		1200
CTA membership		270
Misc		50
Totals	3200	8307
Nett cost		5107

Farmers Market	Income	Expenditure
Stall hire	2002	
Hall Hire		800
Leaflet		500
Banners		200
Misc.		50
Totals	2002	1550
Nett cost		-452

Leigh Lights	Income	Expenditure
Column testing 1/3		1450
Installation and Storage		9500
Power		330
Replacement bulbs / renewal		1100
Traders contributions	1600	
Switch-on security		3500
Entertainers		1000
Road closures, licences etc.		6000
First Aid		175
Cleaning		500
Promotion		100
Capital Renewals		5000
Charges to stalls, fairs	400	
Support columns - erect and remove plus storage		1800
Totals	2000	30455
Nett cost		28455

Sheet 6

Policy & Resources

Heading	Income	Expenditure
Grant Award Fund*	0	5,000
Furniture / Equipment	0	500
Elections	0	0
Legal Costs	0	1,500
Annual Town Meeting	0	500
Community Engagement	0	10,000
Volunteer Programme	0	15,000
Civic	0	200
Renewals Fund**	0	3,000
Strategy & Town Plan SC	0	0
Capital Fund	0	50,000
Localism Act	0	300
Intern		4,000
GP Janitorial	0	3,050
Totals	0	93,050
Nett cost	0	93,050

* Grant Aid Budget subject to advertising and application

**Rolling Renewals Programme

Sheet 8

Salaries budget 2016/17

Heading Budget

Town Clerk*

Pay 40,310.00

Other staff (proportionate)*

Pay 38,923.00

Additional Agreed

79,233.00

Payroll Costs 786

Total £80,019.00

* some elements of pay are allocated to committee budgets

Sheet 9

LCC Budget 2016/17

	Income Budget	Expenditure Budget
Hiring Income	£105,000.00	
LTC Building Contribution	£25,000.00	
LTC Events Hire	£600.00	
Insurance		£2,800.00
Rates		£8,000.00
Gas		£6,500.00
Electric		£9,000.00
Water		£1,700.00
Catering		£0.00
Communications		£1,600.00
Cleaning & Waste / H&S		£7,000.00
Advertising		£3,000.00
Security / Alarms		£2,300.00
Internal Maintenance		£10,000.00
External Maintenance		£6,500.00
Miscellaneous		£2,000.00
Licences		£3,870.00
IT		£1,000.00
Janitorial Costs		£500.00
Contingencies		£2,000.00
Salaries / Payroll		£134,476.00
Equipment & Fittings		£4,000.00
Totals	£130,600.00	£206,246.00
Net Revenue Budget Deficit		£75,646.00
		£71,770.00

Sheet 10

Budget 2016/17

Skate Park	Income	Expenditure
Rent		50
Cleaning		2000
Electricity		500
Miscellaneous		300
Grass Cutting		700
Staff costs		3921
Skate Park Maintenance		1000
Totals		8471

Strand Wharf	Income	Expenditure
Income	1000	
Cleaning Staff Costs		2000
Maintenance		300
Electricity		150
	1000	2450

Community Facilities		
	Income	Expenditure
LCC Income	130,600	
LCC Expenditure		71,770
LCC Staffing		134,476
Highways		8,000
Skate Park Expenditure		4,550
Skate Park Staffing		3,921
Strand Wharf Income	1,000	
Strand Wharf Expenditure		450
Strand Wharf Staffing		2,000
	£ 131,600	£ 225,167

Council Budget 02/02/16										
3 YEAR FORECAST										
			2016/17			2017/18			2018/19	
			£	£		£	£		£	£
Anticipated reserves at 31 March 2015										
General Reserves			76,161			70,000			70,000	
Planning Reserve			2,000			2,000			2,000	
Capital Reserves			87,357			90,863			140,863	
Add				165,518			162,863			212,863
draft budget income from committees										
Planning			0							
Transport & Highways			0							
Allotments			11,713			11,713			11,830	
Leisure Foreshore and Environment			7,652			7,652			7,652	
Finance & G.P.			0							
Office			0							
Staff			0							
Leigh Community Centre Hire Income			131,600			138,180			145,089	
Committee Total				150,965			157,545			164,571
Deduct										
draft budget expenditure from committees										
Neighbourhood Plan			2,000			2,000			2,000	
Planning			15,318			15,624			15,937	
Highways			8,000			8,160			8,323	
Allotments			17,537			17,888			18,245	
Environment & Leisure			72,505			73,955			75,434	
Strand Wharf			0			0			0	
Major Project Fund			87,357			90,863			140,863	
Policy & Resources			93,050			93,981			95,860	
Office			59,300			59,893			60,791	
Staff			80,019			81,619			83,252	
Leigh Community Centre			206,246			210,371			214,578	
Skate Park			8,471			8,640			8,813	
Strand Wharf Revenue			2,450			2,499			2,549	
Committee Total				652,253			665,493			726,647
Deduct										
Planned reserve at 31 March				70,000			70,000			70,000
Nett shortfall = Precept required				-405,770			-415,085			-419,212
Less LCT Grant				-14,220						
				-391,550			-415,085			-419,212



Leigh-on-Sea Town Council

71-73 Elm Road, Leigh-on-Sea, Essex SS9 1SP - Tel: 01702 716288
 council@leighonseatowncouncil.gov.uk www.leighonseatowncouncil.gov.uk



Chairman: Cllr Richard Herbert
 Vice Chairman: Cllr Carole Mulroney
 Town Clerk: Paul Beckerson

Income and Expenditure 15th Dec 2015 – 22nd Feb 2016 Report 2587/I&E Expenditure incurred under the General Power of Competence

Cheque	Expenditure	Payee	Purpose
		Expenditure - Cheques	
101577	£0.00	Helen Symmons	Chq lost replacement issued 4/2/16
101578	£46.20	Mayfield Cleaning Ltd	Bus Shelter Cleaning
101579	£422.64	Veolia ES (UK) Ltd	Leigh Lights - Waste Collection & Litter Picking
101580	£16.83	Recognition Express Essex	Name Badges
101581	£30.00	Leigh Society	Donation re Carols on Strand Wharf
101582	£25.00	SOS Bus Project	Donation re Carols on Strand Wharf
101583	£50.00	The Salvation Army	Donation re Carols on Strand Wharf
101584	£50.00	Belfairs Academy	Donation re Carols on Strand Wharf
101585	£50.00	Leigh Lions	Donation re Carols on Strand Wharf
101586	£30.00	Show Choir	Donation re Carols on Strand Wharf
101587	£857.95	Baines Surveying Services Ltd	Surveying Services re Strand Wharf
101588	£727.20	Phuse Media	30% Payment re development of LCC website
101589	£30.00	Louise Smith	Room hire refund
101590	£660.00	ISS Facility Services Ltd	Grass Cutting at the Skate Park
101591	£420.00	St John Ambulance	First Aid Post cover July-Aug 2015
101592	£38.74	Joy Watson	Reimburse for First Aid Post consumables
101593	£30.00	Lisa Pewsey	Return of plot deposit
101594	£30.00	K Bossam-Burnett	Return of plot deposit
101595	£50.00	R Davis	Return of plot deposit

101596	£144.64	Steve's Self Drive	Van Hire re Carols on Strand Wharf
101597	£100.00	Cash	Petty cash
101598	£18.53	Abbie Cotterell	Expenses re noticeboards
101599	£87.31	Essex Supplies (UK) Ltd	Cleaning Materials CC
101600	£1,320.00	Autocross Euroshel Ltd	Repair & Deep Clean - Bus Shelter at Rectory Grove
101601	£1,850.00	A Webb	Redecoration of Cinderpath Shelter
101602	£139.94	DOTS	Photocopying costs
101603	£49.80	Acumen Wages Service	Payroll Processing costs Dec 15
101604	£30.00	Phoenix Water Coolers	Cups
101605	£445.00	Southend BC	Leigh Lights - Road Closures
101606	£1,152.00	Aylesford Electrical Contractors Ltd	Repairs & Renewals - Christmas Lights
101607	£90.00	Miskos Ltd	Server Monitoring
101608	£78.88	Viking	Stationery
101609	£295.00	CTA UK	Community Transport Association Membership & Magazine
101610	£46.20	Mayfield Cleaning Ltd	Bus Shelter cleaning
101611	£228.00	Sutherland Print & Design Ltd	Farmers' Market - Flyers & Artwork for Bus Advert
101612	£237.60	Southend Theatres Ltd	Community Transport tickets for Glenn Miller Orchestra
101613	£1,509.00	Paul Robinson Solicitors	Strand Wharf - Lease Fees & Disbursements
101614	£293.28	SSE	Electricity Skate Park
101615	£2,520.00	Aylesford Electrical Contractors Ltd	Storage & maintenance Leigh Lights Year 3
101616	£98.84	Viking	Stationery
101617	£300.00	Neopost Ltd	Franking Machine – top-up
101618	£405.00	Miskos Ltd	Install new WIFI points CC
101619	£49.80	Acumen Wages Service	Payroll processing cost Jan 16
101620	£327.60	Mayfield Cleaning Ltd	New Perspex Panel - Leigh Road Bus Stop
101621	£30.61	G Davison	To reimburse for Materials- Repair to Skate Park
101622	£400.00	Leigh Skip Hire	Skips at Manchester Drive Allotments for plot clearance
101623	£250.00	Kids First	Donation re Leigh Lights Parade competition
101624	£150.00	RNLI	Donation re Leigh Lights Parade competition

101625	£984.00	Auditing Solutions Ltd	Interim Audit visit
101626	£94.60	V Choppen	Community Transport – reimbursement for Cinema Tickets
101627	£75.00	Mrs J Peek	Puppet Show at Spring Spectacular
101628	£126.83	DOTS	Photocopying Costs
101629	£226.91	Essex Supplies (UK) Ltd	Cleaning Materials CC
101630	£217.80	Southend Theatres Ltd	Community Transport - Glenn Miller Orchestra tickets
101631	£32.40	Fulton Paper Ltd	A3 Paper
101632	£90.00	Miskos Ltd	Server monitoring
101633	£19.56	Viking	Stationery
101634	£460.00	JK Fire Systems	Fire Alarm System Verification & Annual Service
101635	£12.98	Helen Symmons	Replacement for chq 101577 lost
101636	£78.00	LSI Energy	Arrange Meter Installation & Electricity Supplier at Strand Wharf
101637	£416.95	Baines Surveying Services	Contractor Administrator - Services Strand Wharf
101638	£21.25	Abbie Cotterell	Reimburse Expenses re notice boards
101639	£100.00	Cash	Top up petty cash
101640	£1,465.20	Edge IT Systems Ltd	Provision of Facilities & Finance Accounting Systems annual charge
101641	£217.80	VIP Security Services	Security for Stud 100 Event
101642	£540.00	Giles Wilson Solicitors	Attic Licence Draft
101643	£160.00	EALC	End of Year Accounting Training
101644	£132.00	Edge IT Systems Ltd	Accounting System Temporary Band Increase
101645	£130.00	Mr T R Machin	Magical Entertainer for Spring Spectacular
101646	£60.00	Phoenix Water Coolers Ltd	Plastic Cups
101647	£55.50	Mrs R Davies	Refund room hire cancelled booking
101648	£195.00	The Salvation Army	Community Transport – Minibus Hire
101649	£30.00	Kay Couzens	Dance workshop Feb half-term Comm Centre
101650	£48.75	JR Moore	Drama workshop Feb half-term Comm Centre
101651	£26.42	G Davison	Reimburse for Sash Window Screw Locks Comm Centre

101652	£46.20	Mayfield Cleaning Ltd	Bus Shelter cleaning February
101653	£30.00	Miss V Herron	Peter Pan Pirate themed workshop Feb half-term Comm Centre
101654	£37.00	Cally Davis	Story Telling Event Feb half-term Comm Centre
101655	£180.00	Misco Ltd	WiFi Access Points Problem
Bk Trs	£750.00	MDAS	ASA payment
Bk Trs	£400.00	LOSALGA	ASA payment
Bk Trs	£216.00	Aura Graphics	Farmer's Market - Bus Adverts
Bk Trs	£81.00	Urban Design & Print Ltd	Banner for Health & Wellbeing Fair CC
Bk Trs	£36,146.66	Valley Provincial Group LLP	Interim payment for Strand Wharf
Bk Trs	£150.00	LOSALGA	Clearing 2 Allotments Plots
Bk Trs	£20000.00	Payroll	To cover December payroll
Bk Trs	£22000.00	Payroll	To cover January payroll
Bk Trs	£22000.00	Payroll	To cover February payroll
Bk Trs	£125.00	Marshall Close	ASA payment
		Expenditure – Imprest Items	
	£60.00	Period Home Stores	Easel for CC
	£30.88	St John Ambulance	First Aid Supplies CC
	£19.99	Edes	Heater for Office
	£32.24	B & Q	Lock for Rear Gate & New Toilet Seat CC
	£9.36	TLC Basildon	Junction box for Wifi
	£30.05	CPC	Rackmount Shelf
	£197.94	Internet Retail Solutions	Curtain brackets & tracks Room 7 CC
	£43.44	Amazon	Cat5e cables
	£35.00	Solopress	Leaflets and Flyers for Spring Spectacular
	£271.00	Trade Carpets	Wood Vinyl CC
	£337.53	Screwfix	Water Troughs for Allotments
	£10.00	Ledlite Glass (Southend) Ltd	Glass Pane for rear of Cafe
		Expenditure – Direct Debits	
	£63.65	Global Payments	Card processing chgs Nov 15

	£158.48	GO CARDLESS (Verde Coffee Ltd)	Coffee Machine rental costs recoverable by LTC
	£348.52	Essex & Suffolk Water	Water rates LCC
	£68.71	The Calls Warehouse	Calls on 477248 CC
	£981.64	BES Electricity	Electricity CC
	£114.37	Essex & Suffolk Water	Marshall Close water rates
	£139.73	Cory Environmental	Bin collection CC
	£69.84	GO CARDLESS (Verde Coffee Ltd)	Coffee Machine rental costs recoverable by LTC
	£364.87	Anglian Water	Water rates CC
	£792.00	Southend Borough Council	Business rates CC
	£138.53	Wessex Products (Leasing) Ltd	Hand drier rental Jan-Apr 16 CC
	£94.80	GO CARDLESS (Verde Coffee Ltd)	Coffee machine rental costs recoverable by LTC
	£63.30	Global Payments	Card processing chgs Dec 15
	£82.56	British Telecomm	Line rental & calls 716287
	£430.31	British Telecomm	Line rental & new broadband install 477248 & 714063
	£225.54	British Telecomm	Line rental & calls 716288
	£67.79	The Calls Warehouse	Call charges 477248
	£981.52	BES Electricity	Electricity CC
	£18.98	Cory Commercial	Extra bin collection CC
	£144.28	Cory Commercial	Bin collection CC
	£258.18	Cory Commercial	Bin collection Skate Park
	£74.85	GO CARDLESS (Verde Coffee Ltd)	Coffee Machine rental costs recoverable by LTC
	£259.52	SSE	Gas CC
	£54.90	GO CARDLESS (Verde Coffee Ltd)	Coffee Machine rental costs recoverable by LTC
	£59.82	Global Payments	Card processing chgs Jan 15

Income

Policy & Resources Committee	£71.82
Community Facilities Committee	£20,719.43

Environment & Leisure Committee	£1,949.39
Planning, Highways & Licensing Committee	0
Total	£22,740.64