

## CHOLSEY PARISH COUNCIL

To all members of the Council, you are hereby summoned to attend the meeting of Cholsey Parish Council on Wednesday 19<sup>th</sup> February 2025 at 7.15pm to be held at The Pavilion, Cholsey for the purpose of transacting the following business.

Members of the public and press are invited to attend all Council meetings.

13<sup>th</sup> February 2025  
Claire Bird, Clerk to the Council

### AGENDA

1. To receive apologies for absence
2. Public participation session: to hear questions or comments from members of the public (max. 15 mins)
3. To receive Declarations of Personal or Pecuniary Interest for any agenda items (*note, this does not preclude later declarations*)
4. To approve the Minutes of the meeting held on 15<sup>th</sup> January 2025 (Appendix A) and receive update on any Minute items
5. To receive any reports from County and/or District Councillors
6. To note Clerk's report (verbal), in particular:
  - a) To agree date for the 2025 Annual Community Meeting
7. To note Estate Manager's report (Appendix B), in particular:
  - a) To discuss and agree whether to proceed with an updated s101 grass cutting agreement with Oxfordshire County Council
  - b) To discuss quotes for verge cutting for the 2025 season and agree expenditure for this work
  - c) To discuss and agree management plan for Whitehead Meadow for the 2025 season
  - d) To discuss next steps for Forty Community Meadow project at the end of the 3-year trial in Autumn 2025
  - e) To discuss quotes and agree expenditure for necessary tree surgery works
  - f) To discuss costs of additional renovation of the Pavilion car park (right-hand side) and agree expenditure for this work if appropriate
8. To receive update from the Transport Committee (Cllr Collins)
9. To received update from the Neighbourhood Planning Working Group (Cllr Pomlett)
10. To receive and agree response to a Notice of Intention to Transfer Maintenance Responsibility for St Mary's Old Churchyard, Cholsey, dated 16<sup>th</sup> January 2025 by the Parochial Church Council, under s215(2) of the *Local Government Act 1972*
11. Finance
  - a) To note 2024/2025 accounts at the end of the third quarter (Appendix C)
  - b) To approve and adopt draft revised Financial Regulations based on the latest NALC model document (Appendix D)
  - c) To agree whether to continue to receive the Parish share of Community Infrastructure Levy (CIL) from South Oxfordshire District Council
  - d) To note award of two South Oxfordshire District Council grants to support the Ilges Lane Community Allotment Project
  - e) To agree whether to make a donation of £1225 to London Hearts for the provision of a new defibrillator and cabinet for installation in the Papist Way telephone box
  - f) To agree response to 2025/2026 grant request for the Cholsey Community Library
  - g) To approve bank reconciliations (Appendix E)
  - h) To approve new payments and note payments received (Appendix F)

## CHOLSEY PARISH COUNCIL

12. To consider new planning applications and planning amendments at 13<sup>th</sup> February 2025

P25/S0213/HH	Single storey extension to the rear of recently approved side extension (P24/S2602/HH), 29 Papist Way
P25/S0250/LB	Retrospective listed building consent for rear sunroom (granted planning permission under P20/S1221/HH), 1 Ratcliffe Court

13. To note South Oxfordshire District Council planning decisions as at 13<sup>th</sup> February 2025

P24/S3538/HH	Two-storey side extension, replacement porch, internal alterations, 3 Hithercroft Cottages, <b>Granted by SODC</b>
P24/S3903/HH	Front porch extension and replacement garage, 4 College Close, <b>Granted by SODC</b>
P24/S1881/FUL	Vehicular access and field gate, Land at Caps Lane, <b>Granted by SODC</b>

14. Items for report or inclusion on next agenda

15. To confirm the date of next Full Council meeting – Wednesday 19th March 2025, 7.15pm, Pavilion, Station Road, Cholsey

## CHOLSEY PARISH COUNCIL

### Minutes of the meeting of Cholsey Parish Council duly convened and held on Wednesday 15<sup>th</sup> January 2025 at 7.15pm at The Pavilion, Cholsey

**Present were** Cllr D. Bamford, Cllr J. Finch, Cllr G. Herbert, Cllr J. Hope-Smith, Cllr P. Jenkins, Cllr L. Nixon (Chair), Cllr K. Ofield, Cllr K. Pomlett, Cllr M. Smith

Also present were C. Bird (Clerk), V. Beardall Richards (Environment Coordinator; until 8.25pm)

Start time: 7.20pm

End time: 9.10pm

**142. To receive apologies for absence**

Apologies were accepted from Cllr V. Bolt, Cllr J. Collins and Cllr S. Schäfer.

**143. Public participation session: to hear questions or comments from members of the public (max. 15 mins)**

There were none.

**144. To receive Declarations of Personal or Pecuniary Interest for any agenda items (note, this does not preclude later declarations)**

There were none.

**145. To approve the Minutes of the meeting held on 18<sup>th</sup> December 2024 (Appendix A) and receive update on any Minute items**

It was **resolved** to approve the Minutes of the meeting held on 18<sup>th</sup> December 2024 and they were signed by Cllr Nixon.

**146. To receive any reports from County and/or District Councillors**

County Cllr Bloomfield's email report was noted.

**147. To note Clerk's report (verbal)**

The Clerk's report was noted.

**148. To receive update from the Environment Coordinator, including:**

**a) To discuss a proposal to plant additional cherry trees along the Station Road entrance to the Recreation Ground and agree expenditure if appropriate**

The Environment Coordinator presented an update on the Cholsey Environment Champions (CHEC) groups (Energy, Food and Growing, Waste Not Want Not, and Wildlife), her activities as part of the Transport Committee, and the Spring Line project funded by Mend The Gap, including how these initiatives fit with the Parish Council's Strategic Plan.

It was **resolved** to plant up to seven new cherry trees, at an estimated planting cost of £140 per tree, along the Station Road entrance to the Recreation Ground, whilst ensuring space for continued vehicle access. It was agreed to ask local businesses if they would like to sponsor a tree.

**149. To discuss and approve the draft Biodiversity Action Plan (Appendix B)**

It was **resolved** to adopt the draft Biodiversity Action Plan.

Linked to this, it was noted that the Council's communication and engagement methods will be reviewed in 2025.

**150. To note Estate Manager's report (Appendix C), in particular:**

**a) To discuss quotes for removal and replacement of swings in the younger children's play area on the Recreation Ground and agree expenditure for this work, in light of new information received**

Following the 18th December 2024 Parish Council meeting, it has now been confirmed that the model of swing quoted for by Contractor A is the same as the model in Contractor B's quote. Councillors were concerned that the design of this swing equipment may encourage climbing of the structure and present a safety risk.

The December Estate Manager's report was therefore revisited and it was **resolved** to proceed with Contractor C's quote (£8560.80 to remove the existing swings and matting adjacent to the allotment hedge

## CHOLSEY PARISH COUNCIL

in the younger children's play area, and replace with new swings and safety matting further from the birch tree roots). It was **resolved** to use Community Infrastructure Levy (CIL) funds for this work.

### **b) To discuss quotes for renovation of the Pavilion car park and agree expenditure for this work**

Three fixed-price quotes from local contractors were considered by the Council. It was **resolved** to proceed with contractor C's quote (£49,720.00 excl. VAT to renovate the left entrance side of the Pavilion car park, to improve drainage and surfacing). This decision was based on advice from a resident engineering expert and their view that Contractor C's proposed solution will drain more quickly than Contractor B's proposal. It was **resolved** to use Community Infrastructure Levy (CIL) funds for this work.

### **151. To receive update from the Transport Committee (Cllr Collins)**

It was agreed to move this item to the February meeting.

### **152. Finance**

#### **a) To agree the Parish Council's precept request for 2025/2026**

Based on the 2025-2026 budget approved at the 18<sup>th</sup> December 2024 Parish Council meeting, it was unanimously **resolved** to request a precept of £211,973 for 2025/2026.

This equates to a Band D council tax of £117.79 (Parish Council element) in 2025/2026 compared to £112.18 in 2024/2025 – a 5% increase.

#### **b) To discuss the Cholsey Parish Council – Cholsey Pavilion Trust lease and agree next steps**

It was **resolved** to renew the existing lease between Cholsey Parish Council and Cholsey Pavilion Trust for a further six-year period. It was agreed that the lease should be reviewed annually. Cllr Nixon and the Clerk will arrange to meet with the Chair of the Pavilion Trust to discuss maintenance plans and a schedule for reporting to the Parish Council going forward.

#### **c) To approve new payments and note payments received (Appendix D)**

It was **resolved** to approve the payments and they were signed by Cllrs Ofield and Hope-Smith; payments received were noted.

### **153. To consider new planning applications and planning amendments at 9<sup>th</sup> January 2025**

There were none.

### **154. To note South Oxfordshire District Council planning decisions at 9<sup>th</sup> January 2025**

There were none.

### **155. Items for report or inclusion on next agenda**

Date and format for the Annual Community meeting

Emergency Plan

Updated Financial Regulations

Whitehead Meadow management plan

Verge management plan

Forty Community Meadow trial

Old Churchyard formal closure

### **156. To confirm the date of next Full Council meeting – Wednesday 19th February 2025, 7.15pm, Pavilion, Station Road, Cholsey**

## **Estate Manager's Report to Parish Council February 2025**

### **Allotments**

I have had a few enquiries about allotment plots and the waiting list for each site as follows:

Cholsey Meadows – 6

Ilges Lane – 6

Station Road – 9

At the time of this report, all plots on all sites are now fully tenanted.

Invoices for the 2025/2026 annual rent will be sent to tenants at the end of March/beginning of April.

### **The Forty**

No update

### **Growing Better Together**

#### **Community Allotment**

We have successfully been awarded funding from SODC District Councillor grants towards the infrastructure and for an events coordinator.

We are now researching for equipment for the Community Allotment and begin to make progress on the community allotment.

### **Recreation Grounds and Play Areas**

The annual inspection of all the play equipment, including the Cholsey Meadows play area, the outdoor gym equipment and the skatepark, by the qualified inspection company, will be taking place this month, February, and I should receive a report shortly.

#### **Cholsey Meadows Play Area**

The maintenance person continues to make a visual inspection of this play area.

#### **Station Road Play Area.**

The maintenance person continues to make a visual inspection of this play area.

The agreed contractor will be installing grass tiles for the goal wall area and to the front bunds of the skatepark. At the same time they will be removing the old swings and installing new swings and grass tiles to the toddler play area, probably in March/April.

The maintenance person will be laying turf on these areas, where necessary, a day or two before the grass tile installation is due.

### **Hedges**

The maintenance person has continued to cut/trim the Parish hedges and is hoping to be completed by the end of February.

The environment coordinator will be taking delivery of about 300 hedging whips. These will be planted mainly to fill gaps after the coppicing, at the hedge boundary between the Ilges Lane allotment site and East End development. We are asking for volunteers to help with this.

There are also other gaps in Parish hedges which will also benefit from the planting of these hedging whips.

### **Trees**

The work required to some trees, mainly on the Recreation Ground and also in the burial ground includes:

- Installation of new Cobra cable braces and checking those already in place.
- Crown clean and crown reduction
- Removal of deadwood
- Re-pollarding
- Ash tree near bridge into Jubilee Field to be felled, tree in irreversible decline.

I emailed requests for quotes to 4 tree surgeons on 04/12/2024, who have previously worked for us, 2 have given quotes (see below), 1 is unable to do the work as schedule is full and 1 failed to respond.

	<b>Total Cost</b>	<b>Total Cost inc. VAT</b>
<b>Contractor A</b>	£17,250.00	£20,700.00
<b>Contractor B</b>	£3740.00	£4488.00

## Verges maintenance

Having successfully acquired mapping of the Parish Urban and Rural verges, we have asked 4 contractors for their quotes to cut the verges. The quotes received are set out below.

\*Two cuts to be completed: end of March and end of August

<b>Contractor A</b>	<b>CUT</b>	<b>CUT AND COLLECT</b>
<b>URBAN VERGES</b> (pink on digital maps)  Est. 22572 square metres of grass	Cost per cut (including VAT): £1104.00  Total cost for 2 cuts (including VAT):  £2208.00	Cost per cut and collect (including VAT): £2208.00  Total cost for 2 cut and collects (including VAT): £4416.00
<b>RURAL VERGES</b> (blue on digital maps)  Est. 22132 linear metres of grass	Cost per cut (including VAT): £1200.00  Total cost for 2 cuts (including VAT): £2400.00	Cost per cut and collect (including VAT): £2400.00  Total cost for 2 cut and collects (including VAT): £4800.00
<b>A329 READING ROAD            VERGES (within Cholsey            Boundary)</b>	Cost per cut (including VAT), in the event that a third cut of this area become necessary:  £840.00	Cost per cut and collect (including VAT), in the event that a third cut of this area become necessary: £1680.00

<b>Contractor B</b>	<b>CUT</b>	<b>CUT AND COLLECT</b>
<b>URBAN VERGES</b> (pink on digital maps)  Est. 22572 square metres of grass	Cost per cut (including VAT): £582.00  Total cost for 2 cuts (including VAT): £1164.00.00	Cost per cut and collect (including VAT): £1260.00  Total cost for 2 cut and collects (including VAT): £2520.00
<b>RURAL VERGES</b> (blue on digital maps)  Est. 22132 linear metres of grass	Cost per cut (including VAT): £570.00  Total cost for 2 cuts (including VAT): £1140.00	Cost per cut and collect (including VAT): £1182.00  Total cost for 2 cut and collects (including VAT): £2364.00
<b>A329 READING ROAD            VERGES (within Cholsey            Boundary)</b>	Cost per cut (including VAT), in the event that a third cut of this area become necessary:  £468.00	Cost per cut and collect (including VAT), in the event that a third cut of this area become necessary: £690.00

<b>Contractor C</b>	<b>CUT</b>
<b>URBAN VERGES</b> (pink on digital maps)  Est. 22572 square metres of grass	Cost per cut (including VAT): £558.00  Total cost for 2 cuts (including VAT): £1116.00
<b>RURAL VERGES</b> (blue on digital maps)  Est. 22132 linear metres of grass	Cost per cut (including VAT): £360.00  Total cost for 2 cuts (including VAT): £720.00
<b>A329 READING ROAD VERGES (within Cholsey Boundary)</b>	Cost per cut (including VAT), in the event that a third cut of this area become necessary:

### **Pavilion Car Park**

Work has now begun on the Pavilion car park. This means, the left side of the car park, as you enter, will be closed until 28<sup>th</sup> February.

### **Maintenance Person**

The maintenance person successfully attended a course to enable him to use a chainsaw, not at heights, and will be able to complete some work to manage hedges and for example in the Millenium Wood.



## Detailed Income &amp; Expenditure by Budget Heading 31/12/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>General Administration</u>						
Precept	198,019	198,019	0			
Interest Received	2,894	0	(2,894)			
General Administration :- Income	<b>200,913</b>	<b>198,019</b>	<b>(2,894)</b>			<b>0</b>
Insurance	3,190	3,180	(10)		(10)	
Audit Fees	1,186	1,350	164		164	
Chairperson's Allowance	173	200	27		27	
Annual Community Meeting exp	247	200	(47)		(47)	
Annual Subscriptions	1,329	1,250	(79)		(79)	
Website	138	138	1		1	
Meeting Hall Rental	15	100	85		85	
Professional Fees	52	1,000	948		948	
Training	655	1,500	845		845	
General Administration :- Indirect Expenditure	<b>6,985</b>	<b>8,918</b>	<b>1,933</b>	<b>0</b>	<b>1,933</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>193,928</b>	<b>189,101</b>	<b>(4,827)</b>			
<u>Accommodation</u>						
Office Rental	2,850	3,000	150		150	
Accommodation :- Indirect Expenditure	<b>2,850</b>	<b>3,000</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(2,850)</b>	<b>(3,000)</b>	<b>(150)</b>			
<u>The Burial Ground</u>						
Burial/Memorial Fees	5,780	4,000	(1,780)			
Grass Cutting Income	1,907	2,000	93			
The Burial Ground :- Income	<b>7,687</b>	<b>6,000</b>	<b>(1,687)</b>			<b>0</b>
Waste Removal	543	1,175	632		632	
Mortgage (PWL B) - Wall Repairs	501	1,001	500		500	
Water	916	400	(516)		(516)	
Maintenance	235	1,500	1,265		1,265	
Grass Cutting	6,673	7,700	1,027		1,027	
Pest Control	1,310	840	(470)		(470)	
The Burial Ground :- Indirect Expenditure	<b>10,178</b>	<b>12,616</b>	<b>2,438</b>	<b>0</b>	<b>2,438</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(2,491)</b>	<b>(6,616)</b>	<b>(4,125)</b>			
<u>Staff</u>						
Sundry Expenses	0	100	100		100	
Staff wages	51,214	62,500	11,286		11,286	

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Employer NIC	2,016	1,500	(516)		(516)	
Pension contributions	1,311	1,480	169		169	
Mileage & Travel Expenses	42	50	8		8	
Protective Clothing	162	75	(87)		(87)	
Staff :- Indirect Expenditure	<b>54,745</b>	<b>65,705</b>	<b>10,960</b>	<b>0</b>	<b>10,960</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(54,745)</b>	<b>(65,705)</b>	<b>(10,960)</b>			
<u>Office</u>						
Phone & broadband inc	240	360	120			
Office :- Income	<b>240</b>	<b>360</b>	<b>120</b>			<b>0</b>
Sundry Expenses	493	100	(393)		(393)	
Printing	203	500	297		297	
Office Supplies/Stationery	241	250	9		9	
Postage	11	10	(1)		(1)	
Telephone/Broadband	726	500	(226)		(226)	
Office Equipment	8,647	5,000	(3,647)		(3,647)	1,220
Photocopier Contract	165	280	115		115	
Payroll	558	600	42		42	
HR support	857	950	93		93	
Accounts Software	192	277	85		85	
IT Support	2,036	2,250	214		214	
Miscellaneous Purchases	97	0	(97)		(97)	
Office :- Indirect Expenditure	<b>14,225</b>	<b>10,717</b>	<b>(3,508)</b>	<b>0</b>	<b>(3,508)</b>	<b>1,220</b>
<b>Net Income over Expenditure</b>	<b>(13,985)</b>	<b>(10,357)</b>	<b>3,628</b>			
plus Transfer from EMR	1,220	0	(1,220)			
<b>Movement to/(from) Gen Reserve</b>	<b>(12,765)</b>	<b>(10,357)</b>	<b>2,408</b>			
<u>Allotments</u>						
Allotment Rents	2,929	3,130	201			
Allotments :- Income	<b>2,929</b>	<b>3,130</b>	<b>201</b>			<b>0</b>
Allotment Software	249	249	0		0	
Water	1,075	750	(325)		(325)	
Maintenance	2,559	2,250	(309)		(309)	2,169
Hedge maintenance	0	1,900	1,900		1,900	
Allotments :- Indirect Expenditure	<b>3,883</b>	<b>5,149</b>	<b>1,266</b>	<b>0</b>	<b>1,266</b>	<b>2,169</b>
<b>Net Income over Expenditure</b>	<b>(953)</b>	<b>(2,019)</b>	<b>(1,066)</b>			
plus Transfer from EMR	2,169	0	(2,169)			
<b>Movement to/(from) Gen Reserve</b>	<b>1,215</b>	<b>(2,019)</b>	<b>(3,234)</b>			

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>Open Spaces</u>						
Verge cut inc (Cholsey)	1,759	1,759	0			
Verge cut inc (Ips & M'ford)	710	920	210			
Miscellaneous Income	344	645	301			
Open Spaces :- Income	<b>2,813</b>	<b>3,324</b>	<b>511</b>			<b>0</b>
Sundry Expenses	0	25	25		25	
Professional Fees	0	2,000	2,000		2,000	
Waste Removal	693	835	142		142	
Maintenance	109	500	391		391	
Grass Cutting	4,841	5,250	409		409	
Maintenance equipment	229	650	421		421	
Verge cut exp (Cholsey)	745	790	45		45	
Verge cut exp (Ips & M'ford)	710	920	210		210	
Maintenance equip servicing	217	200	(17)		(17)	
Fuel	32	50	18		18	
Play Equipment Repairs	6,172	5,000	(1,172)		(1,172)	1,278
Skate Park	0	1,000	1,000		1,000	
Outdoor gym	0	500	500		500	
Pest Control	700	1,100	400		400	
Safety Inspections	0	200	200		200	
Dog Waste Disposal	1,506	1,820	314		314	
Bridge maintenance	0	250	250		250	
Tree & Hedge Maintenance	2,100	12,000	9,900		9,900	
Tree surveys	1,720	2,000	280		280	
Sundry Works	430	500	70		70	
Miscellaneous Purchases	300	0	(300)		(300)	250
Open Spaces :- Indirect Expenditure	<b>20,504</b>	<b>35,590</b>	<b>15,086</b>	<b>0</b>	<b>15,086</b>	<b>1,528</b>
<b>Net Income over Expenditure</b>	<b>(17,691)</b>	<b>(32,266)</b>	<b>(14,575)</b>			
plus Transfer from EMR	1,528	0	(1,528)			
<b>Movement to/(from) Gen Reserve</b>	<b>(16,164)</b>	<b>(32,266)</b>	<b>(16,102)</b>			
<u>Mend the Gap</u>						
Mend the Gap inc	8,200	20,000	11,800			
Mend the Gap :- Income	<b>8,200</b>	<b>20,000</b>	<b>11,800</b>			<b>0</b>
MTG - Surveying equip	0	2,000	2,000		2,000	
MTG - Artist fees	0	10,000	10,000		10,000	
MTG - Art display material	1,139	1,500	361		361	
MTG - Repro costs for art	0	1,000	1,000		1,000	

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
MTG - Art installation costs	0	100	100		100	
MTG - Coordinator time	778	3,500	2,722		2,722	
MTG - Promo & printing	0	100	100		100	
MTG - Contingency	0	1,800	1,800		1,800	
Mend the Gap :- Indirect Expenditure	<b>1,916</b>	<b>20,000</b>	<b>18,084</b>	<b>0</b>	<b>18,084</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>6,284</b>	<b>0</b>	<b>(6,284)</b>			
<u>Sundries</u>						
CIL	33,756	0	(33,756)			33,756
Bluebirds Pavilion Lease	75	75	0			
Tennis Club Lease	150	150	0			
Sundries :- Income	<b>33,981</b>	<b>225</b>	<b>(33,756)</b>			<b>33,756</b>
S137 Donations	26,600	28,900	2,300		2,300	
Citizens Advice Bureau	900	900	0		0	
Defibrillators	0	3,650	3,650		3,650	
Sundries :- Indirect Expenditure	<b>27,500</b>	<b>33,450</b>	<b>5,950</b>	<b>0</b>	<b>5,950</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>6,480</b>	<b>(33,225)</b>	<b>(39,705)</b>			
less Transfer to EMR	33,756	0	(33,756)			
<b>Movement to/(from) Gen Reserve</b>	<b>(27,275)</b>	<b>(33,225)</b>	<b>(5,950)</b>			
<u>Neighbourhood Plan</u>						
Neighbourhood Plan - exp	50	500	450		450	
Neighbourhood Plan :- Indirect Expenditure	<b>50</b>	<b>500</b>	<b>450</b>	<b>0</b>	<b>450</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(50)</b>	<b>(500)</b>	<b>(450)</b>			
<u>The New Pavilion</u>						
Maintenance	0	5,000	5,000		5,000	
Car park	622	2,300	1,678		1,678	
Mortgage (PWLb)	13,876	27,753	13,877		13,877	
The New Pavilion :- Indirect Expenditure	<b>14,498</b>	<b>35,053</b>	<b>20,555</b>	<b>0</b>	<b>20,555</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(14,498)</b>	<b>(35,053)</b>	<b>(20,555)</b>			
Grand Totals:- Income	<b>256,762</b>	<b>231,058</b>	<b>(25,704)</b>			
Expenditure	<b>157,336</b>	<b>230,698</b>	<b>73,362</b>	<b>0</b>	<b>73,362</b>	
<b>Net Income over Expenditure</b>	<b>99,427</b>	<b>360</b>	<b>(99,067)</b>			
plus Transfer from EMR	<b>4,916</b>	0	(4,916)			
less Transfer to EMR	<b>33,756</b>	0	(33,756)			
<b>Movement to/(from) Gen Reserve</b>	<b>70,587</b>	<b>360</b>	<b>(70,227)</b>			

## MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

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

Notes to assist in the use of this template:

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

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

## CHOLSEY PARISH COUNCIL FINANCIAL REGULATIONS

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

## 1. General

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



1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of **£5,000**

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

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

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

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

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

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

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least **once in each quarter**, and at each financial year end, a member other than the Chair **or a bank signatory**, shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence

of this. This activity, including any exceptions, shall be reported to and noted by the council.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

### 3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
  - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
  - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
  - is competent and independent of the financial operations of the council;
  - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;

- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

#### 4. Budget and precept

4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Staffing committee. ~~{The RFO will inform committees of any salary implications before they consider their draft their budgets.}~~

4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, ~~{along with a forecast for the following [three financial years]}~~, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. **Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.**

- 4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council not later than the end of October each year.
- 4.6. The draft budget ~~{with any committee proposals and [three-year]} forecast~~, including any recommendations for the use or accumulation of reserves, shall be considered by the finance committee and a recommendation made to the council.
- 4.7. Having considered the proposed budget and ~~[three-year] forecast~~, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the Finance Committee.

## 5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall {seek formal tenders from at least [three] suppliers agreed by [the council]} OR {advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation}. Tenders shall be invited in accordance with Appendix 1.

5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation<sup>1</sup> regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**

5.8. For contracts greater than £5000 excluding VAT the Clerk or RFO shall seek at least 3 fixed-price quotes;

5.9. where the value is between £2500 and £5000 excluding VAT, the Clerk or RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.

5.10. For smaller purchases, the clerk and RFO shall seek to achieve value for money.

5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**

5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. specialist services, such as legal professionals acting in disputes;
- ii. repairs to, or parts for, existing machinery or equipment;
- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.

5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk, under delegated authority, for any items below £500 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the Finance Committee for any items below £2500 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT
- the council for all items over £5,000;

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

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

- 5.16. No individual member, or informal group of members may issue an official order, **unless instructed to do so in advance by a resolution of the council**, or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council, **or a duly delegated committee acting within its Terms of Reference**, except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to **£2,000** excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless **the council** is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services **above £500 excluding VAT** unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by **the RFO**.

## **6. Banking and payments**

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with **The Cooperative Bank and Unity Trust**. The arrangements shall be reviewed **annually** for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by **the RFO**.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

- 6.5. All payments shall be made by online banking, debit card or by direct debit, in accordance with a resolution of the council ~~{or duly delegated committee}~~~~{or a delegated decision by an officer}~~, unless the council resolves to use a different payment method
- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council ~~{or a duly delegated committee}~~ may authorise in advance for the year.
- 6.7. ~~{A copy of this schedule of regular payments shall be signed by [two members] on each and every occasion when payment is made -- to reduce the risk of duplicate payments.}~~ A copy of this schedule will be kept by The RFO and they will keep a record when payments are made to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee for information only.
- 6.9. The Clerk ~~and RFO~~ shall have delegated authority to authorise payments only in the following circumstances:
- i. any payments of up to £500 excluding VAT, within an agreed budget.
  - ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
  - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council ~~{or finance committee}~~.
  - iv. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council ~~{or finance committee}~~. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the two Councillors authorising payment. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

## 7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify at least two councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online



approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.

- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to at least two authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator The Clerk or an authorised signatory shall set up any payments due before the return of the Service Administrator.
- 7.6. ~~Two [councillors who are]~~ One councillor who is an authorised signatory shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online ~~{and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes and a printout of the bank statements showing all transactions shall be retained for audit purposes.~~
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.
- 7.9. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by one authorised bank signatory, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk or RFO a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.



7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities ~~{other than secure password stores requiring separate identity verification}~~ should not be used on any computer used for council banking.

## 8. Cheque payments – we do not make payments by Cheque

8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed ~~by two members and countersigned by the Clerk or RFO.~~

8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3. ~~To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.~~

8.4. ~~Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council (or Finance committee) meeting). Any signatures obtained away from council meetings shall be reported to the council (or Finance Committee) at the next convenient meeting.~~

## 9. Payment cards

9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.

9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council or the Finance Committee.

9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, RFO and Estate Manager and any balance shall be paid in full each month.

9.4. Personal credit or debit cards of members or staff shall not be used ~~{under any circumstances.}~~ except for expenses of up to £250 including VAT, incurred in accordance with council policy

## 10. Petty Cash

10.1. ~~The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk or RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly OR {The RFO shall maintain a petty cash [float/imprest account] of [£250] and may provide petty cash to officers for the purpose of defraying operational and other expenses.~~

- a) ~~Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.~~
- b) ~~Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.~~
- c) ~~Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.~~

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

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

## **12. Loans and investments**

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the **Secretary of State** ~~[Welsh Assembly Government]~~ (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must

be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

### **13. Income**

13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk or RFO. The RFO shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable, and any bad debts, shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the council.

13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date. OR ~~{Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}~~

13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

13.8. ~~{Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.}~~

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

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the

contract based on signed certificates from the architect or other consultant engaged to supervise the works.

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

## 15. Stores and equipment

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

## 16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
- 16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

## **17. Insurance**

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

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

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

## **Appendix 1 - Tender process**

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Date: 27/01/2025

Cholsey Parish Council

Page 1

Time: 13:52

**Bank Reconciliation Statement as at 31/12/2024  
for Cashbook 1 - Current Bank Account**

User: 7278.S.SMITH

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Account No 60108094 00	31/12/2024	635	76,496.61
			<hr/> 76,496.61
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			76,496.61
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			76,496.61
		<b>Balance per Cash Book is :-</b>	<b>76,496.61</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

Date: 13/02/2025

Cholsey Parish Council

Page 1

Time: 11:52

**Bank Reconciliation Statement as at 31/12/2024  
for Cashbook 4 - Reserves Account**

User: 7278.S.SMITH

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Reserves Acc No 65565027 00	31/12/2024		94,393.18
			<hr/> 94,393.18
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			94,393.18
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			94,393.18
		<b>Balance per Cash Book is :-</b>	<b>94,393.18</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....



Date: 13/02/2025

Cholsey Parish Council

Page 1

Time: 11:49

**Bank Reconciliation Statement as at 31/12/2024  
for Cashbook 2 - Projects Account**

User: 7278.S.SMITH

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Projects Account 60108094 50	31/12/2024		0.00
			<hr/> 0.00
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		<b>Balance per Cash Book is :-</b>	<b>0.00</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

Date: 13/02/2025

Cholsey Parish Council

Page 1

Time: 12:17

**Bank Reconciliation Statement as at 31/12/2024  
for Cashbook 7 - Unity 12 month term**

User: 7278.S.SMITH

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity 12 month term	31/12/2024		256,217.22
			<hr/> 256,217.22
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			256,217.22
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			256,217.22
		<b>Balance per Cash Book is :-</b>	<b>256,217.22</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

## Cholsey Parish Council, Payments Report

Date of  
meeting....19/02/2025.....

Signatures of authorising councillors:

Paid date	Payments made between meetings			
10.01.2025	Amazon	Printer paper	£23.38	Approved by Clerk 09.01.2025
10.01.2025	Amazon	Duct tape & stationery	£58.98	Approved by Clerk 09.01.2025
10.01.2025	Amazon	Footrest & mousemats	£61.01	Approved by Clerk 09.01.2025
10.01.2025	Amazon	Cellotape	£2.70	Approved by Clerk 09.01.2025
16.01.2025	National Allotment Society	Annual membership	£84.00	Approved by Finance Committee via email on 16.01.2025
16.01.2025	Castle Water	Burial Ground water	£18.95	Approved by Finance Committee via email on 16.01.2025
16.01.2025	Hawthorn Pest Control	Monthly pest control	£168.00	Approved by Finance Committee via email on 16.01.2025
16.01.2025	Happy Hub	CHEC event room hire	£20.00	Approved by Finance Committee via email on 16.01.2025
28.01.2025	Amazon	Barrier tape for car park works	£14.69	Approved by Clerk 27.01.2025
28.01.2025	Display Sense	A-board blackboard	£116.00	Approved by Clerk 03.02.2025
04.02.2025	Amazon	Chalkboard pens	£15.95	Approved by Clerk 03.02.2025
04.02.2025	SLCC	Clerk annual membership	£240.00	Approved by Clerk 03.02.2025
06.02.2025	Rialtas	Extra 2024/25 fee for adding Clerk to Rialtas	£23.29	Approved by Finance Committee via email on 03.02.2025
06.02.2025	Power Team	Monthly payroll	£59.40	Approved by Finance Committee via email on 03.02.2025
06.02.2025	Hawthorn Pest Control	Monthly pest control	£168.00	Approved by Finance Committee via email on 03.02.2025
06.02.2025	ASAP	Monthly IT support & email provision	£227.52	Approved by Finance Committee via email on 03.02.2025
06.02.2025	Shield Maintenance	Monthly dog & general waste collections	£265.19	Approved by Finance Committee via email on 03.02.2025
06.02.2025	Sovereign Design	25% of cost for new swings, goal wall & skatepark bunds	£3,600.50	Approved by Finance Committee via email on 03.02.2025
06.02.2025	Swift	Quarterly printer rental & printing charges	£258.85	Approved by Finance Committee via email on 03.02.2025

Cholsey Parish Council, Payments Report

11.02.2025	Rory Andrews Landscape Design	Plug plants for Forty - CHEC	£480.00	Approved by Finance Committee via email on 11.02.2025
11.02.2025	New Leaf	Mend the Gap hours Oct - Dec	£583.32	Approved by Finance Committee via email on 11.02.2025
11.02.2025	Retired staff final payment		£1,873.06	Approved by Finance Committee via email on 11.02.2025
			<b>£8,362.79</b>	
<b>Automatic payments</b>				
20.01.2025	Grundon	Burial Ground waste collection	£62.50	
20.01.2025	Virgin Media	Telephone & broadband	£82.82	
21.01.2025	Gap HR	HR support - extra hours	£81.90	
23.01.2025	HMRC	PAYE & NI Oct, Nov & Dec 2024	£2,318.11	
24.01.2025	Staff wages	Jan-25	£4,616.07	
29.01.2025	Gap HR	Monthly HR support	£56.40	
10.02.2025	PWLB	Church wall repairs loan repayment	£500.63	
13.02.2025	Nest	Monthly staff pensions	£143.07	
		<b>TOTAL</b>	<b>£7,861.50</b>	
<b>Payments for agreement</b>				
		<b>TOTAL</b>	<b>£0.00</b>	
<b>Income received</b>				
	Burial/memorial fees		£250.00	
	HMRC VAT return	Oct - Dec 2024	£3,617.04	
	Vendor hire		£86.00	
		<b>TOTAL</b>	<b>£3,953.04</b>	
<b>Income expected</b>				
		<b>TOTAL</b>	<b>£0.00</b>	