



Winnersh Parish Council
Winnersh Community Centre
New Road, Sindlesham, Wokingham
Berkshire RG41 5DU
Phone 0118 978 0244
e-mail clerk@winnersh.gov.uk
www.winnersh.gov.uk

Finance & General Purposes Committee Members:

Cllrs J. Southgate; P. Bray; P Fishwick; G. Harper; R. Shepherd-DuBey.

Dear Councillor,

You are summoned to attend a meeting of the **FINANCE & GENERAL PURPOSES COMMITTEE** of Winnersh Parish Council to be held at Winnersh Community Centre on **Tuesday 30th July 2024 at 7.30pm.**

M Milsom

Marcia Milsom
Clerk to the Council

25th July 2024

AGENDA

1. ELECTION OF CHAIRMAN

To Elect a Chairman for the F&GP Committee for 2024-25.

2. ELECTION OF VICE CHAIRMAN

To Elect a Vice Chairman for the F&GP Committee for 2024-25.

3. APOLOGIES FOR ABSENCE

To Receive apologies for absence.

Members are reminded that apologies must be submitted to the Clerk by 12pm on the day of the meeting.

4. DECLARATIONS OF INTEREST

To Receive any personal or prejudicial interests in relation to any items on the agenda.

5. MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 23rd April 2024 (attached) were approved and signed at Full Council on 21st May 2024.

The Assistant Parish Clerk's report with updates on matters arising from previous meetings is attached at Appendix 1. *For noting.*

6. DONATIONS AND REFERRALS

i. To Consider the following applications for donations/grants. The Grant summary report is attached at Appendix 2.

a. The Link Visiting Scheme - £840. Attached at Appendix 3.

ii. To Consider any referrals from other committees

7. DEBTORS

i. A sales ledger outstanding balances report is attached at Appendix 4.

ii. Fete Sponsorship – there is an outstanding balance of £75.00 relating to a fete sponsorship. The APC has sent numerous messages and tried to call the sponsor but not received any response. The sponsor has now relocated to a different area.

To Consider writing off the outstanding amount.

8. Q1 ACCOUNTS

The income and expenditure and balance sheet reports are attached at Appendix 5 and 5a.

To Review the Q1 accounts and make a recommendation for approval to Full Council.

If you have any queries on the income and expenditure report, please submit by 12pm on Tuesday 30th July to ensure sufficient time for officer investigation.

9. POLICIES

i. Audit Plan

The current internal audit plan is attached at Appendix 6.

To Review and update the Audit Plan (if necessary).

ii. Strategic Aims

The current Strategic Aims document is attached at Appendix 7.

To Review and update the Strategic Aims document.

iii. Financial Regulations

NALC produced new Model Financial Regulations in 2024. The Clerk has tailored the document to WPC – attached at Appendix 8a. The current Financial Regulations are attached at Appendix 8b.

To Review the draft model WPC Financial Regulations for recommendation to Full Council.

10. **COMPUTER HARDWARE**

ITQED have advised that the warranty on the office PC's and laptop is due to expire on 30th August 2024 and they are no longer able to procure 3rd party warranties for these. They have also advised that Windows 10 support runs out in 2025 which means security updates or technical support will no longer be provided.

They have recommended upgrading the devices and the APC has received a quote for 3 x Desktop PC's and 1 laptop in the sum of £4,028.50.00 plus VAT. Attached at Appendix 9.

There is currently no allocated budget for this expenditure however, there is £1,000 in the IT Hardware Earmarked Reserve.

To Consider replacement of PC's and laptop.

11. **SOLAR**

A report from Cllr Harper will be circulated prior to the meeting. *For noting.*

12. **DATE AND TIME OF THE NEXT MEETING**

To Agree the date and time of next meeting as Tuesday 22nd October 2024 at 7.30pm.



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Minutes of the **FINANCE AND GENERAL PURPOSES COMMITTEE** meeting
held on **Tuesday 23rd April 2024 at 7.30pm**
at the Winnersh Community Centre

Councillors Present: Cllrs Southgate (Chairman), Fishwick, Harper,
Shepherd-DuBey & Bray

Officers: Kerry Simpson, Assistant Parish Clerk

1. APOLOGIES FOR ABSENCE

Cllr Shepherd-DuBey will be arriving late to the meeting.

2. DECLARATIONS OF INTEREST

None.

3. MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 16th January 2024 were approved and signed at Full Council on 23rd January 2024. **Noted**

The Assistant Parish Clerk's report with updates on matters arising from previous meetings is attached at Appendix 1. **Noted**

4. DONATIONS AND REFERRALS

i. Three grant applications had been received and considered. The committee **RESOLVED** to award the following donations:

- a. Citizens Advice Bureau - £1,000. Attached at Appendix 3.
- b. Assisting Berkshire Children to Read - £250. Attached at Appendix 4.
- c. Life Education - £450. Subject to a formal application.

ii. There were no referrals from other committees.

5. DEBTORS

An update on the outstanding balances was attached at Appendix 5. **Noted**

6. Q4 ACCOUNTS

The income and expenditure and balance sheet reports to 31/03/2024 were attached at Appendix 6. **Noted**

It was agreed to **RECOMMEND** that the Q4 accounts be accepted.

7. POLICIES

- i. The Clerk had prepared a draft of the Code of Conduct for Winnersh Parish Council based on the LGA's model – attached at Appendix 7.

It was agreed to **RECOMMEND** that Winnersh Parish Council formally adopts the Model Code of Conduct.

- ii. Risk Management Policy

The Clerk had reviewed the current Risk Management Policy and made some suggested amendments – attached at Appendix 8.

The committee agreed to the following changes:

2.2 B – Completed by the Caretaker weekly and documented.

3.1 C – Should read WPC on behalf of WBC

4 K - The committee suggested charging new regular hirers a deposit.

It was agreed to ask the Recreation and Amenities Committee to review the policy regarding new regular hirer deposits.

Cllr Shepherd-DuBey joined the meeting at 7.54pm.

It was agreed to **RECOMMEND** adopting the Risk Management Policy subject to the above amendments.

8. BANK INVESTMENTS

- i. The application with CCLA is now complete. The account was opened on 5th March 2024. **Noted.**

- ii. The Unity Trust Current Account has a balance of £68,215.72 at 18th April 2024. This includes the initial 10% Precept payment with the next 40% payment (£79,536.92) due to be made on 19th April 2024. The final 50% is paid in September. No interest is offered on the current account.

The Council currently has £85,000 invested in a 1-year Fixed Term Deposit Account with Redwood Bank and £100,000 invested in a Public Sector Deposit

Fund account with CCLA. The average monthly expenditure is £15,000 and the average monthly income from hirers is £5,500.

An Instant Access Unity Trust Business Savings Account is currently offering 2.75% interest with no restrictions on deposits/withdrawals.

It was **RESOLVED** to open a Unity Trust Business Savings Account to utilise short term savings, with delegated authority given to the Clerk to arrange transfers between accounts as required. It was agreed to keep a balance of £15,000 in the current account.

ACTION: APC

9. SOLAR

A report from Cllr Harper was circulated prior to the meeting. **Noted**

10. DATE AND TIME OF THE NEXT MEETING

The next meeting was **AGREED** as Tuesday 23rd July 2023 at 7.30pm.

The meeting closed at 8.06pm.

F&GP Assistant Clerk's Report - April 2024

Meeting Action Point	Minute ref	Date Decision Ratified	Action by	Notes	Status
Policies	7	21.05.2024	Clerk	Regular Hirere Deposit Policy reviewed and no further action taken.	Complete
Bank Investments	8	23.04.2024	APC	Unity Trust Business Savings account is open. The Clerk has delegated authority to transfer money between the accounts as required.	Complete

Grant Summary

Financial Year	Grant Applicant	Amount Paid
2021-2022	Me2 Club	£ 500.00
	Link Visiting Scheme	£ 290.00
	Wokingham Job Support Centre	£ 500.00
	Greenwood Pre-School	£ 250.00
	175th Anniversary of St Catherine's church	£ 50.00
	Wokingham CAB	£ 1,000.00
	Me2 Club	£ 500.00
	Total	

Financial Year	Grant Applicant	Amount Paid
2021-2022	Keep Mobile	£ 2,000.00
	Berkshire Youth	£ 2,250.00
Total		£ 4,250.00

Financial Year	Grant Applicant	Amount Paid
2022-2023	Me2 Club	£ 500.00
	Wokingham Job Support Centre	£ 500.00
	The Cowshed	£ 500.00
	Berkshire Vision	£ 300.00
	Wokingham CAB	£ 1,000.00
	Bearwood Primary School	£ 500.00
	Link Visiting Scheme	£ 640.00
	First Days Children Charity	£ 250.00
	ARC Youth Counselling	£ 250.00
	Home Start Wokingham District	£ 500.00
	Total	

Financial Year	Grant Applicant	Amount Paid
2022-2023	Keep Mobile	£ 2,500.00
	Berkshire Youth	£ 1,555.74
Total		£ 4,055.74

Financial Year	Grant Applicant	Amount Paid
2023-2024	Wokingham CAB	£ 1,000.00
	Parenting Special Children	£ 500.00
	Me2 Club	£ 500.00
	Link Visiting Scheme	£ 500.00
	Wokingham Job Support Centre	£ 500.00
	Lily Wilson - Athletics High Jump	£ 300.00
	First Days Children Charity	£ 750.00
	ARC Youth Counselling	£ 750.00
	Home Start Wokingham District	£ 750.00
	Total	

Financial Year	Grant Applicant	Amount Paid
2023-2024	Keep Mobile	£ 2,600.00
	Berkshire Youth	£ 2,104.33
Total		£ 4,704.33

Financial Year	Grant Applicant	Amount Paid
2024-2025	Wokingham CAB	£ 1,000.00
	Assisting Berkshire Children to Read	£ 250.00
	Life Education	£ 450.00
Total		£ 1,700.00

Financial Year	Grant Applicant	Amount Paid
2024-2025	Keep Mobile	£ 2,600.00
Total		£ 2,600.00

WINNERSH PARISH COUNCIL

GRANT APPLICATION FORM

Conditions of Funding

The Parish Council will only consider grants to projects specifically designed to benefit Winnersh residents. Applications will not be considered from any organisation intending to support any political party or that may discriminate on the grounds of race, gender, age or religion.

Only one grant will be considered for an organisation during the year unless there are exceptional circumstances.

The Parish Council reserves the right to refuse any grant application which they consider to be inappropriate or against the objectives of the Parish Council.

Name of Organisation:

Link Visiting Scheme

- 1) Is the organisation a Registered Charity ***YES** (*please delete as appropriate)
If yes, please indicate the Charity Number: 1139248

Some organisations are entitled to Charity Status through membership of a national organisation. If this applies to you please name the national organisation.

- 2) Objects and aims of your organisation

Please provide a brief summary:

“I give the Link 10/10. I was going through a really rough patch and I was basically a recluse, I didn’t go out anywhere.”

The Link Visiting Scheme is a highly regarded local charity serving older residents in Wokingham Borough. Our mission is to reduce chronic loneliness and social isolation in Wokingham Borough, to promote friendship and improve the health, well-being, and independence of our older residents. We celebrate and honour our senior citizens and offer a range of friendship services enabling them to establish new relationships and feel they can be an integral, important part of the community again.

Our core service is in-home befriending where we carefully pair an older person with a volunteer to form a meaningful and lasting friendship. We also provide group and community-based activities and events designed to enable older people to broaden their friendship networks and connections with the wider community. Our services are available to any older Winnersh Parish residents who would benefit from friendship-based support. We currently support 28 clients who are Winnersh residents and have safely recruited and supported 29 volunteer befrienders.

We have a long and successful track record having started our work in 1998. We have been nationally recognised for our work, receiving the Queen’s Award for Voluntary Service, the highest award given to volunteer groups across the UK.

3) Is the grant for the benefit solely of the parishioners of Winnersh or for a wider area? **Winnersh** * (*please delete as appropriate)

How many residents of Winnersh do you anticipate will benefit from the project? **60+ (including 29 volunteers)**

4) Is the grant requested for a specific project? **NO** (*please delete as appropriate)

If no, please proceed to Q7

If yes, please give details of the project – detailed estimated/breakdown of costs should be provided.

- a) Cost of activity/project £
- b) Funds Raised £
- c) Funds Promised £
- d) Balance £
- e) Grant Requested £

5) What is the commencement date of the activity/project?

6) What is the completion date of activity/project?

7) If the grant is not for a specific purpose e.g. revenue/running costs, please state the amount requested and describe how it will be used

Costings of service

Ongoing monitoring and supervision of befriending - 30 minutes per volunteer, per month, for 12 months = 6 hours x £23 = £138

For the 28 Winnersh Parish residents currently supported weekly throughout the year = £3,864.

Approximately 60% of our costs are funded by Wokingham Borough Council and we rely on donations and grants for the balance of our income. Given the total budget that Winnersh Parish has available for grants, we'd like to request a contribution **of £30 per client ie £840**. This year we are focusing on supporting our clients and volunteers who are struggling with the rising cost of living crisis and along with one-to-one support, we will be ensuring that Winnersh residents have access to vital extra support and information.

Through community-based friendship, we improve and restore confidence and wellbeing and with an increased zest for life, our clients are better able to remain independent for longer – good for them, their loved ones, and the wider community.

8) Is there any other information you would wish the Council to consider in support?

Additional Information:

We are proud to have a varied calendar of local activities and events for our Link Friends. Social connections are key to our wellbeing and having something fun in the diary to look forward to can make all the difference.

We apply for grants from all Parish and Town councils within Wokingham Borough in line with their grant giving schedules.

Over an extended period, the Link has seen rapid growth in demand, and costs, as loneliness and social isolation becomes increasingly recognised both locally and nationally as a key generational challenge for our society, and one where the negative effects on both mental and physical health are now much better understood. Demand is likely to continue to rise in the near future, and with the charity formally recognised as the lead organisation in Wokingham Borough tackling these issues, pressures on our finances, and related risks on our ability to deliver quality services to an ever-growing client base, will remain high on the Trustees' agenda.

Our budget for 24/25 is £512,000 as staff and operating costs have increased to meet the growing demand for our service.

Name of Applicant: Liz McDaniel

Position within the organisation/group: Senior Fundraising Manager

Address

The Link Visiting Scheme
Charity and Community Hub
Waterford House
Erfstadt Court
Wokingham
RG40 2YF

Signed



Date ...19/6/2024.....

Please return your application to the Parish Clerk by email or post.

Email: clerk@winnersh.gov.uk

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23/07/2024

Winnersh Parish Council

Page 1

12:28

Sales Ledger Aged Account Balances

User: KERRY

Outstanding Balances by Month as at 01/07/2024

A/C Code	Customer Name	Balance	Jul 2024	Jun 2024	May 2024	Prior Months	On A/c Pymnts
Ledger No 1: Debtors							
1STWINNER	1STWINNERSHBROWNIES	59.67	59.67	0.00	0.00	0.00	0.00
BYTOMIC001	BYTOMIC	517.90	517.90	0.00	0.00	0.00	0.00
CHRISTINAY	CHRISTINAYOUNG	38.40	38.40	0.00	0.00	0.00	0.00
FOUNDRYC	FOUNDRYCOLLEGE	205.20	205.20	0.00	0.00	0.00	0.00
HONGKONG	HONGKONGREADINGSINGE	73.44	73.44	0.00	0.00	0.00	0.00
LAURENTE	LAURENSTEARMAN	90.00	0.00	0.00	90.00	0.00	0.00
LINEDANCI	LINE DANCING	196.23	196.23	0.00	0.00	0.00	0.00
RICHASINGH	RICHASINGH	332.80	332.80	0.00	0.00	0.00	0.00
ROSSWHITB	ROSSWHITBY	88.74	0.00	88.74	0.00	0.00	0.00
SPOTLIGHTS	SPOTLIGHTSDANCE	66.54	66.54	0.00	0.00	0.00	0.00
WARGAMES	WAR GAMES	724.20	724.20	0.00	0.00	0.00	0.00
WBC-ELECT	WBC ELECTORALSERVICE	312.30	0.00	0.00	312.30	0.00	0.00
Total Sales Ledger No 1		2,705.42	2,214.38	88.74	402.30	0.00	0.00
TOTAL SALES LEDGER BALANCES		2,705.42	2,214.38	88.74	402.30	0.00	0.00

24/07/2024

Winnersh Parish Council

Page 1

12:16

Detailed Income & Expenditure by Budget Heading 01/07/2024

Month No: 4

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Office & General								
1076 Precept	191,166	99,212	0	(99,212)			0.0%	
1090 Bank Interest	1,372	3,917	7,000	3,083			56.0%	
1095 Sundry Income	455	0	0	0			0.0%	
1100 FIT	524	334	580	246			57.6%	
1130 CIL Income	35,312	0	0	0			0.0%	
1140 S106 Income	16,600	0	0	0			0.0%	
Office & General :- Income	245,427	103,463	7,580	(95,883)			1365.0%	0
4000 Salaries	95,326	23,400	102,769	79,369		79,369	22.8%	
4020 Employers NI	7,781	1,816	8,217	6,401		6,401	22.1%	
4025 Employers Pension	24,216	6,054	26,096	20,042		20,042	23.2%	
4055 Stationery/Office Supplies	225	104	300	196		196	34.5%	
4060 IT Infrastruture (Hardware)	178	0	250	250		250	0.0%	
4062 IT Support (itQED)	3,170	2,001	3,300	1,299		1,299	60.7%	
4063 Web Hosting & Support	1,878	507	2,100	1,593		1,593	24.1%	
4064 IT Rialtas/SAGE	1,931	2,099	2,000	(99)		(99)	105.0%	
4065 Copier	121	48	150	102		102	31.8%	
4070 Insurances	4,274	4,546	4,550	4		4	99.9%	
4075 Training - Councillors	0	0	200	200		200	0.0%	
4080 Training Staff	160	0	600	600		600	0.0%	
4085 Chairman's Allowance	100	35	160	125		125	21.9%	
4086 Parish Expenses	579	127	400	273		273	31.7%	
4088 S106 Expenditure	16,000	0	0	0		0	0.0%	
4089 CIL Co-funding Expenditure	1,552	0	0	0		0	0.0%	
4090 Employment Advertising	0	0	100	100		100	0.0%	
4095 Election Expenses	5,071	0	0	0		0	0.0%	
4100 Subscriptions	2,754	1,971	2,700	729		729	73.0%	
4115 Professional Fees	1,250	0	500	500		500	0.0%	
4116 Audit Fees	0	310	1,300	990		990	23.8%	
4120 Bank Charges	259	64	275	211		211	23.3%	
4125 Credit Card Fee	39	12	40	28		28	30.0%	
4130 Telecoms	762	217	750	533		533	28.9%	
4135 Postage	3	0	0	0		0	0.0%	
4140 Travel & Subsistance	2	0	50	50		50	0.0%	
4145 Health & Safety	190	0	0	0		0	0.0%	
Office & General :- Indirect Expenditure	167,821	43,311	156,807	113,496	0	113,496	27.6%	0
Net Income over Expenditure	77,606	60,153	(149,227)	(209,380)				
6000 plus Transfer from EMR	1,552	0						
Movement to/(from) Gen Reserve	79,158	60,153						

Continued over page

Detailed Income & Expenditure by Budget Heading 01/07/2024

Month No: 4

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>120 Street Lights</u>								
4230 Electricity	1,309	0	0	0		0	0.0%	
Street Lights :- Indirect Expenditure	1,309	0	0	0	0	0		0
Net Expenditure	(1,309)	0	0	0				
<u>140 Other Expenditure</u>								
4270 Grants Made	5,550	1,700	6,000	4,300		4,300	28.3%	
4280 Community Transport	2,600	2,600	5,200	2,600		2,600	50.0%	
4290 Youth Club	2,104	0	5,400	5,400		5,400	0.0%	
Other Expenditure :- Indirect Expenditure	10,254	4,300	16,600	12,300	0	12,300	25.9%	0
Net Expenditure	(10,254)	(4,300)	(16,600)	(12,300)				
<u>150 CIL</u>								
1130 CIL Income	0	708	0	(708)			0.0%	
CIL :- Income	0	708	0	(708)				0
4089 CIL Co-funding Expenditure	0	7,661	2,661	(5,000)		(5,000)	287.9%	7,661
CIL :- Indirect Expenditure	0	7,661	2,661	(5,000)	0	(5,000)	287.9%	7,661
Net Income over Expenditure	0	(6,952)	(2,661)	4,291				
6000 plus Transfer from EMR	0	7,661						
Movement to/(from) Gen Reserve	0	708						
<u>200 Major/Special Projects</u>								
4300 R&A	1,450	0	57,638	57,638		57,638	0.0%	
4301 RA CH toilet refurbishment	23,061	0	0	0		0	0.0%	
4302 RA CH floor	8,784	0	0	0		0	0.0%	
4303 RA Footpath renewal & ramp	3,650	0	0	0		0	0.0%	
4304 RA CH dimmable lighting	342	0	0	0		0	0.0%	
4306 RA Car park levelling	5,900	0	0	0		0	0.0%	
4307 RA PlayArea equipment replace	16,857	0	0	0		0	0.0%	
4308 RA CH curtains	2,518	0	0	0		0	0.0%	
4309 RA PH refurbishment	24,206	0	0	0		0	0.0%	
4310 RA MH new tables	1,274	0	0	0		0	0.0%	
4360 FC	7,611	1,335	10,500	9,165		9,165	12.7%	
4361 Coronation	1,163	0	0	0		0	0.0%	
4362 Allnatt Pavilion Refurbishment	2,810	0	10,000	10,000		10,000	0.0%	
4363 RA Wetpour Replacement	0	0	16,538	16,538		16,538	0.0%	

Detailed Income & Expenditure by Budget Heading 01/07/2024

Month No: 4

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4364 RA MH Ceiling Tiles	0	0	2,000	2,000		2,000	0.0%	
4365 RA Teenage Shelter	0	0	14,000	14,000		14,000	0.0%	
4366 RA MH Internal Redecoration	0	0	3,000	3,000		3,000	0.0%	
4367 RA Event Gazebo and Banner	0	671	600	(71)		(71)	111.8%	
4368 RA Trampoline/Fitness Trail	0	0	17,000	17,000		17,000	0.0%	
4369 RA Miscellaneous	0	0	2,000	2,000		2,000	0.0%	
4370 RA Top Dress Overflow Car Park	0	2,250	2,500	250		250	90.0%	
4371 RA SR/JGR Lift/Staircase	0	0	45,000	45,000		45,000	0.0%	
Major/Special Projects :- Indirect Expenditure	99,626	4,256	180,776	176,520	0	176,520	2.4%	0
Net Expenditure	(99,626)	(4,256)	(180,776)	(176,520)				
<u>300 Community Centre</u>								
1300 Bookings-Winnersh Hall	38,793	12,945	49,301	36,356			26.3%	
1301 Access Control fob	145	0	0	0			0.0%	
1310 Bookings-Sindlesham Room	10,634	2,918	8,452	5,534			34.5%	
Community Centre :- Income	49,572	15,863	57,753	41,890			27.5%	0
4110 Licence Fees	1,172	0	1,150	1,150		1,150	0.0%	
4200 Scheduled Maintenance	6,734	2,482	8,550	6,068		6,068	29.0%	
4205 Unscheduled Maintenance	4,487	8	1,500	1,492		1,492	0.5%	
4215 Waste Management	1,387	400	1,440	1,040		1,040	27.8%	
4230 Electricity	1,425	248	1,500	1,252		1,252	16.5%	
4235 Gas	5,055	847	4,000	3,153		3,153	21.2%	
4240 Water	654	159	500	341		341	31.8%	
Community Centre :- Indirect Expenditure	20,914	4,144	18,640	14,496	0	14,496	22.2%	0
Net Income over Expenditure	28,658	11,719	39,113	27,394				
<u>320 Allnatt Pavilion</u>								
1315 Bookings-Allnatt Pavilion	9,579	3,246	9,868	6,622			32.9%	
Allnatt Pavilion :- Income	9,579	3,246	9,868	6,622			32.9%	0
4200 Scheduled Maintenance	75	0	240	240		240	0.0%	
4205 Unscheduled Maintenance	135	0	240	240		240	0.0%	
4230 Electricity	38	(90)	0	90		90	0.0%	
4235 Gas	1,240	124	1,400	1,276		1,276	8.8%	
4240 Water	1,399	72	750	678		678	9.6%	
Allnatt Pavilion :- Indirect Expenditure	2,887	105	2,630	2,525	0	2,525	4.0%	0
Net Income over Expenditure	6,693	3,141	7,238	4,097				

Detailed Income & Expenditure by Budget Heading 01/07/2024

Month No: 4

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
340 Allotments								
1450 Allotment Income	3,094	120	3,860	3,740			3.1%	
Allotments :- Income	3,094	120	3,860	3,740			3.1%	0
4200 Scheduled Maintenance	8	0	0	0		0	0.0%	
4205 Unscheduled Maintenance	1,096	171	500	329		329	34.2%	
4240 Water	1,723	518	1,800	1,282		1,282	28.8%	
4250 Allotment Association	770	0	1,000	1,000		1,000	0.0%	
4450 Pest Control	519	0	530	530		530	0.0%	
4455 Rent to WBC	1,000	1,000	1,000	0		0	100.0%	
Allotments :- Indirect Expenditure	5,116	1,689	4,830	3,141	0	3,141	35.0%	0
Net Income over Expenditure	(2,022)	(1,569)	(970)	599				
6000 plus Transfer from EMR	255	0						
Movement to/(from) Gen Reserve	(1,767)	(1,569)						
360 Bearwood Recreation Ground								
1320 Bookings-Bearwood Rec. Ground	7,177	1,838	8,930	7,092			20.6%	
1325 Traders Income	250	150	0	(150)			0.0%	
Bearwood Recreation Ground :- Income	7,427	1,988	8,930	6,942			22.3%	0
4200 Scheduled Maintenance	9,006	2,760	12,000	9,240		9,240	23.0%	
4205 Unscheduled Maintenance	60	300	500	200		200	60.1%	
4210 Play Area Repairs & Maintenan	4,401	648	2,500	1,852		1,852	25.9%	
4400 Sundries	480	0	0	0		0	0.0%	
4500 Tree Husbandry	467	1,885	2,000	115		115	94.3%	
Bearwood Recreation Ground :- Indirect Expenditure	14,414	5,593	17,000	11,407	0	11,407	32.9%	0
Net Income over Expenditure	(6,987)	(3,605)	(8,070)	(4,465)				
6000 plus Transfer from EMR	480	0						
Movement to/(from) Gen Reserve	(6,507)	(3,605)						
400 Pavilion House								
4200 Scheduled Maintenance	75	0	150	150		150	0.0%	
4205 Unscheduled Maintenance	0	192	500	308		308	38.4%	
Pavilion House :- Indirect Expenditure	75	192	650	458	0	458	29.5%	0
Net Expenditure	(75)	(192)	(650)	(458)				

Detailed Income & Expenditure by Budget Heading 01/07/2024

Month No: 4

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>910 Fete</u>								
1600 Event Sponsorship	375	225	300	75			75.0%	
1605 Event Stallholders Donations	603	552	500	(52)			110.4%	
1610 Event Raffle	550	332	400	68			83.0%	
Fete :- Income	<u>1,528</u>	<u>1,109</u>	<u>1,200</u>	<u>91</u>			<u>92.4%</u>	<u>0</u>
5000 Fete Expenditure	3,947	4,540	4,500	(40)		(40)	100.9%	
Fete :- Indirect Expenditure	<u>3,947</u>	<u>4,540</u>	<u>4,500</u>	<u>(40)</u>	<u>0</u>	<u>(40)</u>	<u>100.9%</u>	<u>0</u>
Net Income over Expenditure	<u>(2,419)</u>	<u>(3,431)</u>	<u>(3,300)</u>	<u>131</u>				
<u>920 Winnersh Newsletter</u>								
5010 Newsletter Expenditure	0	0	250	250		250	0.0%	
Winnersh Newsletter :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(250)</u>	<u>(250)</u>				
<u>930 Christmas Event</u>								
1600 Event Sponsorship	250	0	250	250			0.0%	
1605 Event Stallholders Donations	221	60	150	90			40.0%	
1610 Event Raffle	385	0	300	300			0.0%	
Christmas Event :- Income	<u>856</u>	<u>60</u>	<u>700</u>	<u>640</u>			<u>8.6%</u>	<u>0</u>
5001 Christmas Event Expenditure	2,842	0	1,750	1,750		1,750	0.0%	
Christmas Event :- Indirect Expenditure	<u>2,842</u>	<u>0</u>	<u>1,750</u>	<u>1,750</u>	<u>0</u>	<u>1,750</u>	<u>0.0%</u>	<u>0</u>
Net Income over Expenditure	<u>(1,986)</u>	<u>60</u>	<u>(1,050)</u>	<u>(1,110)</u>				
Grand Totals:- Income	317,483	126,558	89,891	(36,667)			140.8%	
Expenditure	329,205	75,791	407,094	331,303	0	331,303	18.6%	
Net Income over Expenditure	<u>(11,722)</u>	<u>50,767</u>	<u>(317,203)</u>	<u>(367,970)</u>				
plus Transfer from EMR	2,287	7,661						
Movement to/(from) Gen Reserve	<u>(9,435)</u>	<u>58,428</u>						

23/07/2024

Winnersh Parish Council

Page 1

12:40

Detailed Balance Sheet - Excluding Stock Movement**Month 3 Date 30/06/2024**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
100	Debtors	1,133	
105	VAT Control A/c	3,376	
200	Unity Trust Account	15,848	
202	Unity Savings Account	83,236	
203	CCLA	100,000	
204	Redwood Bank	85,000	
	Total Current Assets		288,593
	<u>Current Liabilities</u>		
500	Creditors	643	
565	Holding Deposits	500	
	Total Current Liabilities		1,143
	Net Current Assets		287,449
	Total Assets less Current Liabilities		287,449
	<u>Represented by :-</u>		
300	Current Year Fund	53,068	
310	General Reserves	128,429	
320	EMR - CIL	62,186	
322	EMR - Hlstory project	2,379	
323	EMR - Allotment Transitioning	27,488	
331	EMR - External Redecoration	1,000	
332	EMR - Internal Redecoration	1,000	
333	EMR - Car Park Resurface	1,000	
334	EMR - Building Improvements	2,000	
335	EMR - IT Hardware	1,000	
336	EMR - Elections	2,900	
337	EMR - MH Floor Replacement	5,000	
	Total Equity		287,449

Winnersh Parish Council Policies and Procedures	
Internal Audit Plan	
Document ref:	F03
Version:	4.0
Version date:	10 November 2020



Winnersh Parish Council

1. Approach

The Finance & General Purposes Committee (F&GP) defines the key areas which it considers present the most risk to the effective operation of the council and are of greatest importance in correctly executing its statutory obligations. These are reviewed with the Internal Auditor and agreed in the form of this Internal Audit Plan.

An Interim Audit is scheduled around October / November and a Final Audit in April / May / June. The plan allows for some flexibility as circumstances change. The following items represent the minimum checks for each of the audits. Not all documents are checked: a risk-based selection is made by the Internal Auditor.

2. Interim Audit

- Examine the minutes of the WPC, particularly full Council and F&GP, in order to understand the current activities of the Council. A short discussion with the Clerk and Assistant Clerk will also take place.
- Examine actual half year expenditure vs. budget, check for variances and obtain explanations. The review of budget/actual expenditure will be restricted to a review of F&GP minutes.
- Examine bank reconciliations/statements.
- Confirm that the approved monthly payments have been paid and cheques presented (one full month plus several other large items).
- Confirm that several major items of expenditure comply with the WPC purchase procedures.
- Undertake a full review of debtors.

3. Year-End Audit

- As per Interim Audit (different items).
- Check sales invoices are raised and paid in a timely manner.
- Examine the year-end accounts and check accuracy.
- Check for variances from budget with explanations.
- Verify that assets are as stated and efficiently managed.
- Examine Risk Assessments and discuss with Clerk risk identification and assessment.
- Check monthly salaries (sample), back pay and authorisation of overtime (if applicable).
- Examine documentation and funding for any major projects.

Winnersh Parish Council	
Strategic Aims	
Document ref:	S01
Version:	3.0
Version date:	8 March 2016



Winnersh Parish Council

Vision: Winnersh Parish Council will strive to make Winnersh and Sindlesham places where people want to live and work, enjoying a sustainable quality of life with good services in a safe and pleasant environment.

Aims: We will work with other statutory and voluntary bodies to focus on the following strategic aims with a five-year horizon, the aims to be reviewed at least annually.

Community Leadership

- Provide Community Leadership in partnership with other local organisations
- Promote and/or run community events including the *Winnersh Summer Fete*, the *Christmas 'Lighting Up' event* and the *Annual Litter Pick*
- Encourage and support other local organisations to improve the Winnersh community
- Publish the *Winnersh Matters* community magazine twice annually
- Maintain the WPC website as a focal point for local information
- Provide leadership during any local emergencies and liaise with WBC and the emergency services
- Continue to improve the energy efficiency of the Parish Council's facilities
- Maintain an understanding of new legislation and consider opportunities arising from it

Development and Infrastructure

- Campaign for improved infrastructure to support the expanding population, including traffic, health and education provision, and support the completion of a full and adequate relief road
- Encourage all possible measures to minimise flooding within Winnersh
- Press for improvements to increase road safety and traffic flow including the provision of appropriate cycleways and help to find solutions to parking problems in order to minimise disruption to residents
- Promote suitable developments and oppose inappropriate ones
- Support the continuation of the Rainbow Centre as a community facility
- Reduce litter discarded in the streets including supporting the Adopt-A-Street scheme, discourage fly-tipping and improve recycling provision

Industrial and Commercial

- Limit industrial economic activity to existing sites and support the development of Winnersh Triangle subject to adequate traffic measures
- Encourage the retention and expansion of retail businesses especially in the Winnersh Crossroads area
- Retain a Post Office in Winnersh as a valuable community facility

Leisure

- Continue to provide and promote quality facilities for public events, meetings and sporting activities
- Promote the recreational use of *Winnersh Meadows*
- Support the provision of community facilities, including the library, in the Forest School and in Winnersh's three primary schools
- Provide appropriate allotments to meet parishioners' needs
- Gather and promulgate historical records about Winnersh

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.

WINNERSH PARISH COUNCIL FINANCIAL REGULATIONS

Contents

1. General.....	4
2. Risk management and internal control.....	5
3. Accounts and audit.....	6
4. Budget and precept.....	7
5. Procurement.....	8
6. Banking and payments.....	10
7. Electronic payments.....	11
8. Payment cards.....	12
9. Petty Cash.....	12
10. Payment of salaries and allowances.....	12
11. Loans and investments.....	13
12. Income.....	13
13. Payments under contracts for building or other construction works.....	14
14. Stores and equipment.....	14
15. Assets, properties and estates.....	14
16. Insurance.....	15
17. Charities.....	15
18. Suspension and revision of Financial Regulations.....	15
Appendix 1 - Tender process.....	17

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 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 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 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 shall be appointed to verify bank reconciliations (for all accounts) produced by the Clerk. 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 Finance & General Purposes Committee.

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 Clerk in accordance with the Accounts and Audit Regulations.

3.2. **The accounting records determined by the Clerk 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 Clerk 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 Clerk 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 Clerk, 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 Clerk 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 Clerk 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 Finance & General Purposes Committee 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 Finance & General Purposes Committee.

4.3. No later than December each year, the Clerk shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year 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 shall review its draft budget and submit any proposed amendments to the Finance & General Purposes Committee not later than the end of November each year.

- 4.6. The draft budget with any committee proposals, including any recommendations for the use or accumulation of reserves, shall be considered by the Finance & General Purposes Committee and a recommendation made to the Council.
- 4.7. Having considered the proposed budget, the Council shall determine its Council tax requirement by setting a budget. 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 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The Clerk 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 Council.

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 Clerk should verify the lawful nature of any proposed purchase before it is made.
- 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. **For contracts estimated to be over £30,000 including VAT, the Council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.6. Where the estimated value is below the Government threshold, the Council shall (with the exception of items listed in paragraph 5.11) obtain prices as follows:

¹ 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.

- 5.7. For contracts greater than £3,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;
- 5.8. where the value is between £500 and £3,000]excluding VAT, the Clerk shall try to obtain 3 estimates {which might include evidence of online prices, or recent prices from regular suppliers.}
- 5.9. For smaller purchases, the Clerk shall seek to achieve value for money.
- 5.10. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.11. 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.
- 5.12. 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.
- 5.13. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.14. 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 appropriate committee, for any items below £2,000 excluding VAT.
- Such authorisation must be supported by a minute (in the case of Council or committee decisions) or other auditable evidence trail.
- 5.15. 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.
- 5.16. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the except in an emergency.
- 5.17. 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.

- 5.18. 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.
- 5.19. 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.
- 5.20. 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 Clerk and authorised by the Council; banking arrangements shall not be delegated to a committee. The Council has resolved to bank with Unity Trust Bank. 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 Clerk.
- 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, in accordance with a resolution of the Council, unless the Council resolves to use a different payment method.
- 6.6. The Clerk 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 certifies 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.

- 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.
- 6.7. The Clerk shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the Council. 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 two Councillors authorised at the meeting. 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 a number of 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, shall be sent by email to the two authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.
- 7.6. Two Councillors who are authorised signatories shall check the payment details against the invoices at the Council meeting before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online.
- 7.8. A full list of all payments made in a month shall be provided to the 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 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 two authorised bank signatories, 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 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 two of the Clerk and 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. Payment cards

- 8.1. Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £500 unless authorised by Council or finance committee in writing before any order is placed.
- 8.2. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk and any balance shall be paid in full each month.
- 8.3. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with Council policy.

9. Petty Cash

- 9.1. 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 (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

10. Payment of salaries and allowances

- 10.1. **As an employer, the Council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 10.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 10.3. 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.

- 10.4. 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.
- 10.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 10.6. 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 two authorised signatories to ensure that the correct payments have been made.
- 10.7. 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.
- 10.8. Before employing interim staff, the Council must consider a full business case.

11. Loans and investments

- 11.1. 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.
- 11.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full Council, following a written report on the value for money of the proposed transaction.
- 11.3. 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.
- 11.4. All investment of money under the control of the Council shall be in the name of the Council.
- 11.5. All investment certificates and other documents relating thereto shall be retained in the custody of the Clerk.
- 11.6. 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.

12. Income

- 12.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the Clerk.
- 12.2. 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. The Clerk shall be responsible for the collection of all amounts due to the Council.

12.3. Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year. The Council's approval shall be shown in the accounting records.

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

12.5. Personal cheques shall not be cashed out of money held on behalf of the Council.

12.6. The Clerk 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.

12.7. Where significant sums of cash are regularly received by the Council, the Clerk 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. Payments under contracts for building or other construction works

13.1. Where contracts provide for payment by instalments the Clerk 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.

13.2. 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.

14. Stores and equipment

14.1. The Caretaker shall be responsible for the care and custody of stores and equipment.

14.2. 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.

14.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

14.4. The Clerk shall be responsible for periodic checks of stocks and stores, at least annually.

15. Assets, properties and estates

15.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the Council.

- 15.2. The Clerk 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.
- 15.3. 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.
- 15.4. 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).

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.

16. Insurance

- 16.1. The Clerk 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.
- 16.2. The Clerk 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 Clerk shall negotiate all claims on the Council's insurers.
- 16.3. 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.

17. Charities

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

18. Suspension and revision of Financial Regulations

- 18.1. The Council shall review these Financial Regulations annually and following any change of Clerk. 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 [insert reference of the Council's relevant standing order] 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.

Winnersh Parish Council Policies and Procedures	
Financial Regulations	
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Winnersh Parish Council

1. General	2
2. Accounting and audit (internal and external)	4
3. Annual estimates (budget) and forward planning	5
4. Budgetary control and authority to spend	5
5. Banking arrangements and authorisation of payments	6
6. Instructions for the making of payments	7
7. Payment of salaries	9
8. Loans and investments	10
9. Income	11
10. Orders for work, goods and services	11
11. Contracts	12
12. Payments under contracts for building or other construction works]	13
13. Stores and equipment	13
14. Assets, properties and estates	14
15. Insurance	14
16. Charities	14
17. Risk management	15
18. Suspension and revision of Financial Regulations	15

These Financial Regulations were adopted by the Council at its meeting held on 19th September 2023.

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 orders and any individual financial regulations relating to contracts.
- 1.2. The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.
- 1.3. The Council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the Council. The Clerk has been appointed as RFO for this Council and these regulations will apply accordingly. In the absence of the Clerk, the Assistant Parish Clerk (APC) can act as the RFO.
- 1.9. The RFO;
 - acts under the policy direction of the Council;
 - administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the Council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the Council up to date in accordance with proper practices;
 - assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the Council.

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations.

1.11. The accounting records determined by the RFO shall in particular contain:

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

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

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

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

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

1.14. In addition, the Council must:

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

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

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

2. Accounting and audit (internal and external)

- 2.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the 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.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the Council;
 - report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the financial decision making, management or control of the Council
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the Council;
 - initiate or approve accounting transactions; or
 - direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

3. Annual estimates (budget) and forward planning

- 3.1. Each committee (if any) shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the end of [November] each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than January, 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 Council.
- 3.3. The Council shall consider annual budget proposals in relation to the Council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The Council shall fix the precept (council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. Budgetary control and authority to spend

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
- the Council for all items over £2,500;
 - a duly delegated committee of the Council for items over £1,000; or
 - the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1,000.

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

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

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council, or duly delegated committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of Council services, the Clerk may authorise revenue expenditure on behalf of the Council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. 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 £100 or 15% 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 shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to Council. The Council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council. The approved schedule shall be ruled off and initialled by the 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 Council meeting.
- 5.5. The 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 RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Council;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of Council; or
 - c) fund transfers within the Councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of Council.
- 5.6. For each financial year the 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 may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Council.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by Council and in accordance with any policy statement approved by Council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The Council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

6. Instructions for the making of payments

- 6.1. The Council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

- 6.3. All payments shall be affected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council or duly delegated committee.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council or committee shall be signed by two members of Council, in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6. Cheques or orders for payment shall not normally be presented for signature other than at a Council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the Council 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 Clerk shall be appointed as the Service Administrator. The bank mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £500 unless authorised by Council in writing before any order is placed.
- 6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council. Transactions and purchases made will be reported to the Council and authority for topping-up shall be at the discretion of the Council.
- 6.20. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. The 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 other officer shall be refunded on a regular basis, at least quarterly.

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 Council.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
 - a) by any Councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.8. Before employing interim staff, the Council must consider a full business case.

8. Loans and investments

- 8.1. All borrowings shall be affected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full Council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full Council. In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.
- 8.4. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.
- 8.5. The Council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually.
- 8.6. All investments of money under the control of the Council shall be in the name of the Council.

- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. Income

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

10. Orders for work, goods and services

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

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

11. Contracts

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

- a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by legal professionals acting in disputes;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of Council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b) Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the Council shall comply with the relevant requirements of the Regulations¹.
- c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)².
- d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the Council.
- e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be

¹ The Regulations require Councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

² Thresholds currently applicable are:

- a) For public supply and public service contracts £213,477
- b) For public works contracts £5,336.937

supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

- f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of Council.
- g) Any invitation to tender issued under this regulation shall be subject to Standing Order 20 and shall refer to the terms of the Bribery Act 2010.
- h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £1,500 the Clerk shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i) The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j) Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

12. Payments under contracts for building or other construction works

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

13. Stores and equipment

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

14. Assets, properties and estates

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £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. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full Council. In each case a report in writing shall be provided to Council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. Insurance

- 15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers.
- 15.2. The 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 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. Charities

- 16.1. Where the Council is sole managing trustee of a charitable body the RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity

Law and legislation, or as determined by the Charity Commission. The RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

17. Risk management

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

18. Suspension and revision of Financial Regulations

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

* * *

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QUOTATION

Page 1

Winnersh Parish Council
 Winnersh Community Centre
 New Road, Sindlesham
 Wokingham
 Berkshire
 RG41 5DU

Quotation No	10471
Quotation Date	23/07/2024
Order No	
Account Ref	WINNERSH

Subject to IT QED Ltd standard terms and conditions of trade

Qty Ordered	Description	Unit Price	Net Amount
3.00	HP Pro Small Form Factor 400 G9 Desktop PC i5-13500 8GB RAM 256GB SSD	519.00	1,557.00
3.00	HP 3 Year NBD Onsite Hardware Support for Desktops	38.00	114.00
1.00	HP ProBook 440 G10 Laptop (14") Full HD i5-1335U 8 GB DDR4-SDRAM 256 GB SSD Windows 11	680.00	680.00
1.00	HP 3 year Next Business Day Care Pack for Laptops	65.00	65.00
4.00	1 Hour Engineering Time	400.00	1,600.00

Total Net Amount	£	4,016.00
Carriage	£	12.50
Total VAT Amount	£	805.70
Order Total	£	4,834.20