

**TWYFORD PARISH COUNCIL**

Minutes of a meeting of the Full Parish Council  
held on Thursday 15<sup>th</sup> March 2018 at 7.30 p.m. in the Gilbert Room of Twyford Parish Hall

**PLEASE NOTE THIS DOCUMENT HAS 38 PAGES OF APPENDICES – DO  
YOU NEED TO PRINT THEM ALL?**

<b>Councillors present</b>	<b>Councillors absent/apologies</b>	<b>In attendance</b>
Councillor Lawton (Chair)	Councillor Humby	Jo Nicholson (Clerk)
Councillor Mitchell	Councillor Sellars	Councillor Izard (left prior to confidential item)
Councillor Wheeler		
Councillor West		
Councillor Cornwall		
Councillor Forder-Stent		
Councillor Corcoran		
Councillor Cook		
Councillor Pullen		

<b>Item</b>	<b>Business Transacted</b>	
<b>192/18</b>	<b>To receive and accept apologies for absence</b>	
	Apologies were received from Cllr Humby and Cllr Sellars.	
<b>193/18</b>	<b>To receive declarations of interest relevant to agenda items</b>	
	The registered declarations of interest were applied.	
<b>193.1/18</b>	<b>To consider the renewal of applications for dispensation from restrictions on participation, by Councillors with a potential prejudicial or pecuniary interest, in any Parish Council meetings until 31<sup>st</sup> March 2019 at which the draft Twyford Neighbourhood Plan is an agenda item.</b>	
	Item carried over to FPC meeting 19 <sup>th</sup> April 2018, after seeking clarification on the letters the Clerk received from Cllrs regarding the first dispensation granted in February 2017. <b>Action: Cllrs Cornwall, Cook, West to submit a new application requesting dispensation for pecuniary interest regarding the Neighbourhood Plan. Cllr Sellars invited to submit an application.</b>	<b>SC/SW /JC/RS /Clerk</b>
<b>194/18</b>	<b>To approve and sign-off, as a true record, the minutes for the meeting on 15<sup>th</sup> February 2018</b>	

	The Minutes from the meeting on 15 <sup>th</sup> February 2018 were considered a true record of events. Proposed by Cllr Wheeler, seconded by Cllr Forder-Stent.	
<b>195/18</b>	<b>To adjourn for public participation</b>	
195.1/18	To receive questions from the members of the public.	
	None received.	
195.2/18	To receive the County Councillor's report.	
	Cllr Humby sent his apologies	
196.3/18	To receive the District Councillors' reports.	
	<p>Cllr Izard updated that 28 Churchfields was reviewed by planning committee that day, and it had been rejected.</p> <p>The regeneration project for Winchester city centre will publish supplementary planning guidelines in June 2018.</p> <p>Local residents have been meeting to discuss Norris Bridge, and what can be done to improve safety.</p> <p>At the PC surgery on 10<sup>th</sup> March, Cllr Cook updated that residents from Bourne Lane were concerned about the development plans of Twyford School.</p> <p>The pot holes on Queen Street have been repaired, although the quality is questioned, and there is a fence down on path to Church. Cllr Cook is addressing these.</p> <p>The Cllr's have also met with WCC to investigate if CIL is available to fund the flood mitigation project work.</p> <p>A hole in the wall at entrance to Twyford School has been reported, which the school are addressing.</p> <p>Cllr Cook asked about the development plans at Twyford School, especially as it is in a conservation area. Cllr Lawton recommended that the plans are considered in full when they are received for comment by the Planning Committee.</p> <p>Cllr's had received a request from a member of public (T.Bronk) requesting the speed limit between Colden Common and Twyford is brought down to 30mph. Cllr Lawton is keen to support the request, and asked Cllr Izard what TPC does to support this. Cllr Izard recommended the Council write to Stuart Gilmour in the first instance.</p> <p><b>Action:</b></p> <p><b>Cllr Lawton to write to Stuart Gilmour expressing TPC support of a reduction in the speed limit between Colden Common and Twyford.</b></p> <p><b>Cllr Cook to confirm the date of the next PACT meeting</b></p> <p>Cllr Lawton thanked Cllr Cook for her work on Shawford Road to support the changes taking place to improve safety.</p>	<p>WL</p> <p>SC</p>

<b>197/18</b>	<b>To receive an update on matters arising from the minutes of the Full Council meeting held on 15<sup>th</sup> February 2018 that are not included elsewhere on the agenda and to consider the status of progress to date</b>	
	A number of pavements have been cleared, the pavements near Colleton House need doing, and the bank on Searle's Hill. <b>Action: Cllr Cook to email Cllr Humby to request Highways clear pavements near Colleton House and Searle's Hill.</b>	<b>SC</b>
	<b>140/17 Update on dog bins and whether more cost effective to move over to dual purpose bins</b>	
	The Clerk is waiting to receive a quote from WCC to convert the dog poo bins over to dual bins.	
	<b>164/18 Cllr Cook to update on costs of moving the telephone box and resolve to sign the adoption contract</b>	
	Cllr Cook updated on a side point, that the turf on corner of Finches Lane and Queen Street will be re-turfed by the builders. <b>Action: Cllr Cook to ask Neville Crisp if bollards can be put on the verge to stop vehicles from parking.</b> To move the telephone box, and re-surface the tarmac underneath will cost approx. £600. <b>Action: Cllr Cook to present a written quotation to the Clerk</b>	<b>SC</b> <b>SC</b>
<b>198/18</b>	<b>To receive an update from the Planning Committee and any updates on any matters arising unless already covered by another agenda item</b>	
	There was no major news to report. Cllr Cook reported that 28 Churchfields was turned down at WCC Planning Committee. Cllr Mitchell thanked Cllr Wheeler for representing the Parish Council at the meeting. It was also noted it was important to defend the position of the Parish Council at the meeting, and that the ruling went in the favour the Parish Council and against the view of the Planning Officer. Cllr Lawton noted Twyford School are about to put in Plans for the back of the school, which has created concern for local residents. It was proposed the Planning Committee walk around the site when the plans are received for comment.	
<b>199/18</b>	<b>To receive an update on matters arising from the Recreation Committee; to note or discuss action taken since unless already covered by another agenda item</b>	
	Cllr Wheeler updated that the sign at the entrance of Hunter Park will be fitted 16 <sup>th</sup> March. The Clerk noted that Twyford Bulls still have an outstanding invoice, and owe the Parish Council £141. However, Lukas had entered the pavilion on the weekend, with unauthorised access (whilst a different team were playing) and removed their belongings from the	

	<p>cupboard. The Council take unauthorised access to property seriously and will be looking into security measures at the pavilion.</p> <p><b>Action: Clerk to issue letter to Twyford Bulls instructing they will be taken to Small Claims Court.</b></p> <p>Cllr Lawton has also emailed John Paine and Matt Riley concerned that work had not commenced on the cricket square.</p>	
<b>199.1/18</b>	<b>Resolve to approve no increase in the annual allotment fees</b>	
	<p>It was resolved that no increase would be applied to the allotment fees for 2018/2019. Proposed by Cllr Corcoran and seconded by Cllr Lawton.</p>	
<b>199.2/18</b>	<b>Resolve to give Clerk delegated authority to renew allotment contracts</b>	
	<p>It resolved to give the Clerk delegated authority to renew, or not renew contracts if terms and conditions had not been upheld by the tenant. Proposed by Cllr Mitchell, seconded by Cllr Wheeler.</p>	
<b>199.3/18</b>	<b>Recommend change to the hire fees of the pavilion and pitch hire at Hunter Park from 1<sup>st</sup> April 2018</b>	
	<p>No changes to the pitch hire fees were recommended, apart from Twyford Cricket hire fees to be brought up to the regular rate, in line with other team hires. The preferential rate (as they purchased the side screens) expires March 2018.</p> <p>It was agreed that the hire fees would be published on the website.</p> <p><b>Action: Cllr Wheeler to provide some words to Cllr Pullen to be published on the website.</b></p>	<b>IW</b>
<b>200/18</b>	<b>To receive an update from the Finance Committee on matters arising; and to note or discuss action taken since unless already covered by another agenda item</b>	
	<p>All items are covered below,</p>	
<b>201/18</b>	<b>Resolve to approve payments to be made in March 2018</b>	
	<p>It was resolved to make the payments presented below, these were dated and signed by Cllr West at the meeting. Proposed by Cllr Lawton, seconded by Cllr Mitchell.</p>	

<b>March invoices for approval at FPC</b>					
12.01.2018		Amazon	incorrect transaction (refunded on 01.03.2018)	5.33	
01.03.2018	ib	Steve Comley	gang mower hire april to september 2017 (£400 no VAT)	400.00	
01.03.2018	ib	HCC - St Marys School	Outdoor Classroom grant (£1500)	1,500.00	
		Tony Bronk	mobile phone bill for 26th Feb to 25th March	23.59	
	dd	Southern electric	electricity to field	21.87	
		Green Smile Ltd	groundsman and northfields for March	1,663.65	
		1&1 internet ltd	internet support march to june	44.28	
		We Can - Matt Riley	cricket square maintenance for March	670.80	
		Hampshire Heartwood	removal of dead trees at Northfields	400.00	
		KIS Landscape Ecology	historical and site visit of Water Meadow project	1,747.20	
		The safety supply company	rug and hazard tape for pavilion	22.08	
		WEL medical	defibrillator part replacement	83.82	
		Green Smile Ltd	edge basketball court	108.00	
		J Nicholson	Clerk expenses for Feb	26.87	
		J Nicholson	Clerk salary for March	649.36	
		HMRC	PAYE for March	223.71	
		HCC pensions	Pension due for March	174.98	
		S Lauder	S Lauder salary for March	80.00	
		County Supplies	bin bags and stationary	24.86	
		county supplies	A 4 paper reams	10.18	
<p><b>Action:</b></p> <p><b>Clerk to add invoice from St Mary's School outdoor classroom to the March paper files</b></p> <p>A query was raised as to why invoices were received to work on the cricket square, when no work had been done on it. It was agreed by the Chairman at the commencement of the contract, but this will be reviewed for next year of contract (September 2018).</p>					<b>Clerk</b>
<b>202/18</b>	<b>Resolve to approve the financials year to date 2017 / 2018</b>				
	<p>The finances for the year to date, as at 28<sup>th</sup> February 2018 were presented to the FPC for review. Cllr West talked in detail each line of the financials (see Appendix 1). The financials show a ytd surplus of £41,000.</p> <p>It is noted by Cllr West that the year end balance figure matches those in the HSBC statements, which have been signed by Cllr West.</p> <p>It was resolved to approve the year to date finances, proposed by Cllr Wheeler, and seconded by Cllr Mitchell.</p>				
<b>203/18</b>	<b>Resolve to adopt the amends and updates to the Financial regulations for 2018 / 2019</b>				
	<p>A new version of the financial regulations have been created, and been reviewed in full by the Finance Committee (8<sup>th</sup> March 2018). The regulations were circulated to the Cllrs prior to the meeting, and Cllr West talked through significant points to note. The main changes to previous version include;</p> <ul style="list-style-type: none"> <li>- Clerk has authority to spend has increased from £500 to £750.</li> <li>- Payment by cheque has been removed</li> </ul> <p>The Clerk will look into second tier authorisation on payments at HSBC.</p> <p>Annex 1 of the Financial Regulations detail the remuneration available to Parish Councillors.</p> <p><b>Action:</b></p> <p><b>If Councillor does not wish to receive the remuneration, they are to write to the Clerk</b></p> <p><b>Clerk to publicise the remuneration availability</b></p>				<b>All to consider Clerk</b>

	It was resolved to adopt the financial regulations, and annex 1, as presented (Appendix 2). Proposed by Cllr Lawton, seconded by Cllr Corcoran.	
<b>204/18</b>	<b>Resolve to adopt the amends and updates to the Standing Orders for 2018 / 2019</b>	
	It was resolved to adopt the Standing Orders as presented, proposed by Cllr Forder-Stent, seconded by Cllr Cook.	
<b>205/18</b>	<b>Resolve to adopt the Financial Risk Assessment for 2018 / 2019</b>	
	<p>The financial risk assessment (Appendix 4) was reviewed in detail. As the risks were discussed a number of actions were noted.</p> <p><b>Actions:</b></p> <p><b>Clerk to investigate backing up files on the cloud</b></p> <p><b>Clerk to add a note next to the reserves in the budget for 2018 / 2019, that £1,600 is to be reserved for election cost.</b></p> <p><b>Clerk to make GDPR implementation recommendations made at next FPC (19<sup>th</sup> April 2018)</b></p> <p>It was resolved to adopt the financial risk assessment as presented (Appendix 4), proposed by Cllr Pullen and seconded by Cllr Cook. The financial risk assessment will not be presented again at May AGM 2018.</p>	Clerk Clerk Clerk
<b>206/18</b>	<b>Resolve to adopt the Asset Register for 2018 / 2019</b>	
	<p>The asset register has been adjusted to reflect the sale of the machinery at Hunter Park, and the new play equipment at Hunter Park. The register was discussed in detail (Appendix 5). It was resolved to approve the asset register, proposed by Cllr Lawton, seconded by Cllr Wheeler.</p> <p><b>Actions: Clerk to publish the new asset value on the website</b></p> <p><b>Cllr Wheeler to obtain a rebuild cost of the pavilion, when complete Clerk to update the register and liaise with Came and Company to see if insurance costs are reduced.</b></p> <p><b>Subsequently present for re-approval and update value on the website.</b></p>	Clerk IW Clerk Clerk
<b>207/18</b>	<b>Resolve to approve all matters required for conducting the internal audit and review the recommendations from 2017 audit.</b>	
	<p>The recommendations from the internal audit 2017 were talked through and further actions considered. The following was noted:</p> <ol style="list-style-type: none"> <li>1. The financial spreadsheet receipts and payments will not be changed over to new software at this point (may be considered in the future when there has been less change in the Council, ie, new Clerk and new treasurer)</li> <li>2. The new Clerk does not feel the need for a bookings secretary for Hunter Park</li> <li>3. It is noted that grants for the Church do not come under S137</li> <li>4. Asset register has been updated</li> <li>5. Change in debit limit has been made</li> </ol>	

	<p>6. The changes in wages has been minuted</p> <p>7. The reserves have been reduced, to no less than £20,000</p> <p>8. The finances have been embedded into Minutes, and the budget will be published on the website</p> <p><b>Action: Clerk to put approved budget for 2018 / 2019 on the website</b></p> <p>9. A map of assets has been logged onto the website.</p> <p>The internal audit is being conducted on 16<sup>th</sup> April 2018.</p>	<b>Clerk</b>
<b>208/18</b>	<b>Resolve to agree an incremental salary point of the Clerk, and associated pension contribution increase</b>	
	<p>The Clerk's salary is due to go up from point 27 to point 28 on the NJC scale. The pension contribution is due to be increased by 1% to 15.1%. It was resolved to approve the increment, and associated costs. Proposed by Cllr Lawton, seconded by Cllr Cornwall.</p> <p>The Council requested it to be noted that they were delighted with the work of the Clerk, and would like her efforts to be recognised in the Minutes.</p>	
<b>209/18</b>	<b>Councillor Corcoran to provide an update on Berry Meads &amp; Compton Lock Committee</b>	
	<p>The EA license has been granted, and a start date needs to be confirmed for work on the lock. The water meadows reparation has made good progress, and Kathy Stearne has listed out further work required. Natural England have stated they need a cost for consent, which is £210 above what Kathy Stearne has quoted. The Committee are meeting on 28<sup>th</sup> March, and will likely be renamed "Twyford Farm Committee".</p> <p>The Council were reminded to the reasons why the water meadows were being restored, which is a unique example, only one in public ownership, which can be used for educational demonstrations.</p> <p>The financials are being kept track of by the RFO, and being reconciled against approvals. Compton and Shawford have been approached for a donation of £500, which we await to hear.</p>	
<b>210/18</b>	<b>Councillor Corcoran to provide an update on progress of the Neighbourhood Plan</b>	
	<p>The Neighbourhood plan is progressing slowly, the technical team are meeting on 19<sup>th</sup> March to consider what amends may need to be made to the plan.</p> <p>Jonathan Humphrey has been invited to make further suggestions to work together with the Neighbourhood Planning team.</p>	
<b>210.1/18</b>	<b>Resolve to agree flood mitigation tender based on two quotes rather than three on the grounds best efforts have been made to contact specialist providers.</b>	
	<p>In line with the Financial Regulations, every effort was made to obtain 3 quotes for the flood mitigation work. Despite best efforts, only 2 quotation submissions have been received. Originally four specialist providers were identified, and endorsed by Hampshire County Council. All four companies were spoken to, and initially said they would tender for the</p>	

	<p>work. A proposal was sent to all 4 providers, with a specified date for a return. No providers were able to submit for the date, and so it was extended by 1 week. At this point, 1 provider submitted a quotation. The remaining 3 were written to, asking them if they could submit if we extended by a further 2 weeks. Two providers withdrew from the process at this point. One provider submitted by the new deadline. Two other providers were then identified, and approached, but no response was received.</p> <p>On the grounds best efforts were made, it was resolved to make a decision on provider based on two quotes rather than three. Proposed by Cllr Wheeler, seconded by Cllr Forder-Stent.</p> <p><b>Cllr Izard commented on Eastleigh local plan – then left the meeting.</b></p>	
210.2/18	<b>Confidential item to review the flood mitigation tenders, discuss any potential conflicts of interest, possible savings and to select a preferred bid.</b>	
210.3/8	<p>To agree to notify the preferred bidder and that the Parish Council accepts the bid, but is unable to commit expenditure until the financing of the scheme has been agreed.</p> <p>Resolve to request a further report on the financing of this scheme for consideration by TPC as soon as further information is available.</p> <p>Resolve to inform the parishioners of the actions being taken by TPC on their behalf</p>	
	<b>Confidential item – all items were resolved. The preferred supplier will be notified.</b>	
<b>211/18</b>	<b>Public Transport and Bus Stops – To receive an oral report from Councillor Wheeler</b>	
	None to report	
<b>212/18</b>	<b>Update on Eastleigh Local Plan</b>	
	ADD are trying to get hold of more funds to appoint a Barista.	
<b>213/18</b>	<b>To review S137 grant applications received</b>	
	All of the grants were reviewed.	
<b>213.1/18</b>	<b>Review the S137 from Twyford Playgroup for £1,645 to renovate and re-establish an allotment garden at Ballard Close. To resolve an amount of S137 to be granted, or not granted.</b>	
	<p>It was resolved to support the playgroup, with an amount to be decided. Proposed by Cllr Lawton, seconded by Cllr Wheeler.</p> <p><b>Action: Clerk to investigate the cost of the total project, and opportunities to claim VAT back.</b></p>	<b>Clerk</b>
<b>213.2/18</b>	<b>Review the S137 from Winchester Citizen Advice Centre for £300 towards volunteer expenses for 12months. To resolve an amount of S137 to be granted, or not granted.</b>	

	It was resolved to grant the Winchester Citizen Advice Centre £300 towards volunteer expenses. Proposed by Cllr Cornwall, seconded by Cllr Wheeler.	
<b>213.3/18</b>	<b>Review the S137 from Hunter Park Tennis Club and consider next steps.</b>	
	The Council invite the tennis club to attend a meeting so more information can be provided and discussed.	
<b>214/18</b>	<b>To update the Parish Council on progress in updating the Parish Council website</b>	
	Cllr Pullen updated the Council on the work he has been doing on the Parish Council website. Many areas have been updated, and broken links have been fixed. The clerk has updated numerous documents.  The Parish Council supported further changes, to remove advertisements, move Governance documents to a better location, liaise with Owlsebury to understand how they utilise social media, and to use better search facilities within the site.	
<b>215/18</b>	<b>Review the condition of the tarmac on footpath from Searle's Hill to St Mary's Church and resolve steps to address.</b>	
	Countryside will deal with the footpath.  <b>Action: Clerk to contact Countryside to address the tarmac on the path.</b>	<b>Clerk</b>
<b>216/18</b>	<b>To note, for information only, significant communications on matters that are not included elsewhere on the agenda</b>	
	<u>All Winchester Parishes and Towns within the South Downs National Park</u> <u>NOTICE OF ELECTION – Parish Representative</u>  Asphalting programme commencing 12 <sup>th</sup> March 2018 over 2 months, includes 2 days on Finches Lane.  Cllr Lawton updated that he met with HCC solicitor regarding Pumphrett bank, who is drafting a letter to owner for right of access.  Cllr Cook updated that the Consultation at Dolphin Hill went well.  <b>Meeting closed at 10.40pm.</b>	
<b>217/18</b>	<b>To raise any items for the agenda of the 19<sup>th</sup> April 2018 Full Parish Council meeting</b>	

Jo Nicholson - Clerk to the Parish Council – 20<sup>th</sup> March 2018

Contact: [twyfordclerk@gmail.com](mailto:twyfordclerk@gmail.com)

**Appendix 1 – year to date accounts, as at 28<sup>th</sup> February 2018.**

TWYFORD PARISH COUNCIL									
SUMMARY RECEIPTS & PAYMENTS ACCOUNT									
4th QUARTER ENDED 31st March 2018									
Prior Year Actual	2017/2018 Budget	Q4 Actual-v-Budget %	RECEIPTS	Figures shown exclusive of VAT			Yr	Variance to budget	ytd actual vs ytd budget
£	£	%		£	£	£	£		
			<b>Finance</b>						
71,101.69	86,238.00	0%	Precept	-	-	-	86,238.00	-	100%
74.53	5.00	0%	Bank Interest	-	-	-	18.59	13.59	372%
33,003.94	3,762.00	0%	Grants & Donations*	-	-	-	11,845.07	8,083.07	315%
104,180.16	90,005.00		Sub total				98,101.66	8,096.66	109%
			<b>Recreation</b>						
4,304.33	4,000.00	12%	Hunter Park Pitches	480.00	-	-	5,178.64	1,178.64	129%
2,420.00	450.00	39%	Hunter Park Pavilion	175.00	-	-	2,375.00	1,925.00	528%
464.00	550.00	0%	Allotments	-	-	-	663.27	113.27	121%
7,188.33	5,000.00		Sub total		655.00		8,216.91	3,216.91	164%
			<b>Other</b>						
4,240.00	-		Twyford Neighbourhood Plan	-	-	-	-	-	
4,964.99	5,100.00		Water Meadows	-	-	-	5,525.80	425.80	108%
9,244.57	-		Open Space Funding	1,151.33	-	-	1,151.33	1,151.33	
18,449.56	5,100.00		Sub total		1,151.33		6,677.13	1,577.13	131%
129,818.05	100,105.00		<b>TOTAL RECEIPTS EXCLUSIVE OF VAT</b>			<b>1,806.33</b>	<b>112,995.70</b>	<b>12,890.70</b>	<b>113%</b>
			<b>VAT reclaimed</b>	1,333.16			3,825.50		
			<b>VAT charged</b>	101.00	1434.16		621.36		
129,818.05	100,105.00		<b>TOTAL RECEIPTS with VAT</b>			<b>3,240.49</b>	<b>117,442.56</b>		
			<b>PAYMENTS</b>						
			<b>Finance</b>						
13,136.51	13,000.00	16%	Clerk's employment costs inc. allowances	2,082.54	-	-	11,399.46	1,600.54	88%
53.69	100.00	100%	Clerk's Expenses	100.34	-	-	417.43	-317.43	417%
1,585.50	1,000.00	0%	Administration	1.50	-	-	642.26	357.74	64%
120.00	250.00	120%	External Advice	-	-	-	250.00	0%	
342.85	750.00	5%	Training	40.00	-	-	415.00	335.00	55%
2,407.45	2,750.00	0%	Insurance Premium	-	-	-	2,500.25	249.75	91%
5,163.36	4,000.00	0%	Grants & Donations:	-	-	-	966.63	3,033.37	24%
2,035.90	3,000.00	17%	Section 137	500.00	-	-	732.30	2,267.70	24%
871.00	750.00	21%	Room Hire	160.00	-	-	701.00	49.00	93%
-	250.00	0%	Legal Fees	-	-	-	-	250.00	0%
650.96	750.00	0%	Audit Fees	-	-	-	875.00	-125.00	117%
439.00	500.00	0%	Subscriptions & Publications	-	-	-	483.90	16.10	97%
2,524.94	2,800.00	0%	Street Lighting	-	-	-	2,557.09	242.91	91%
580.00	500.00	0%	SLR	-	-	-	320.00	180.00	64%
1,877.25	1,800.00	0%	PWLB (Gilbert Room)	-	-	-	3,589.59	-1,789.59	199%
31,788.41	32,200.00		Sub total		2,884.38		25,599.91	6,600.09	0.80
			<b>Recreation</b>						
18,769.39	21,150.00	23%	Hunter Park Grounds	4,880.99	-	-	21,841.70	-691.70	103%
2,178.45	1,500.00	28%	Hunter Park Pavilion	424.80	-	-	1,611.51	-111.51	107%
2,923.60	3,750.00	16%	Repairs & Maintenance	608.84	-	-	3,045.39	704.61	81%
9,547.07	15,000.00	71%	New assets	10,614.68	-	-	10,614.68	4,385.32	71%
4,343.04	6,900.00	7%	Other Open Spaces	460.00	-	-	2,845.15	4,054.85	41%
466.14	300.00	0%	Allotments	-	-	-	68.84	231.16	23%
38,227.69	48,600.00		Sub total		16,989.31		40,027.27	8,572.73	82%
			<b>Other</b>						
11,237.53	8,000.00	3%	Neighbourhood Plan	202.50	-	-	2,963.90	5,036.10	37%
5,204.34	5,700.00	19%	Water Meadows (Inc PWLB BM)	1,083.00	-	-	3,103.45	2,596.55	54%
			Miscellaneous (mainly P Hall)	5.33	-	-	185.33	-185.33	
16,441.87	13,700.00		Sub total		1,290.83		6,252.68	7,447.32	46%
			<b>TOTAL PAYMENTS EXCLUSIVE OF VAT</b>			<b>21,164.52</b>	<b>71,879.86</b>		
			<b>VAT on payments</b>	2,765.33	2,765.33		5,913.66		
86,457.97	94,500.00		<b>TOTAL PAYMENTS including VAT</b>			<b>23,929.85</b>	<b>77,793.52</b>		82%
<b>43,360.08</b>			<b>Surplus / - Deficit exc VAT</b>			<b>- 19,358.19</b>	<b>41,115.84</b>		
			BALANCE BROUGHT FORWARD on 01/01/18		132,593.89				
			ADD Total Receipts (as above)		3,240.49				
			LESS Total payments (as above)		23,929.85				
			<b>Balance Carried forward 31/03/18</b>		<b>111,904.53</b>				
These cumulative funds are represented by:									
Current Account Balance				1,209.48					
Less: Cheques drawn but not debited as at 31.03.18 nos.									
Deposit Account Balance				110,695.05					
Other Account				-					
							<b>111,904.53</b>		
Signed: _____ Date: _____									
Responsible Finance Officer to Twyford Parish Council									
<b>Notes</b>									

## Appendix 2 – financial regulations

### Twyford Parish Council Financial Regulations

Updated and approved at its meeting held on 15<sup>th</sup> March 2018

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#### Reference

THE NATIONAL ASSOCIATION OF LOCAL COUNCILS

109 GREAT RUSSELL STREET LONDON WC1B 3LD

Tel: 020 7637 1865 ☐☐Fax: 020 7436 7451 ☐☐e-mail: [nalc@nalc.gov.uk](mailto:nalc@nalc.gov.uk) ☐☐website: [www.nalc.gov.uk](http://www.nalc.gov.uk)

MODEL for consideration by Council. Values are to be set by the Council when adopting Financial Regulations (other than the Statutory Procurement thresholds shown in Regulation 11)

## 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<sup>1</sup> 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 Clerk has been appointed as **Responsible Financial Officer (RFO)** for this council and these regulations will apply accordingly.

1.9. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- 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 £1000 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 or a cheque signatory 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
- have no involvement in the financial decision making, management or control of the council.

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

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

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

### **3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING**

3.1. Each committee shall review its one 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 October each year including any proposals for revising the forecast.

3.2. The RFO must each year, by no later than November, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the council.

3.3. The council shall consider annual budget proposals in relation to the council's yearly 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.

Authority for expenditure not within the budget is to be determined by:

- the council for all items over £1000 with 3 quotations
  - a duly delegated committee of the council for items over £750 and below £1000 with three estimates if possible
- and
- the RFO, in conjunction with Chairman or Vice Chairman of Council for any items below £750.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed

by the RFO, and where necessary also by the Chairman of the Council. 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 November 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 £750. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £500 of the annual 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, with the agreement of the Chairman of the Council, 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 £15,000, 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. 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 £1000 shall before payment, be subject to ratification by resolution of the council.

5.8. 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.

5.9. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.10. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

## **6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS**

6.1. The council will make safe and efficient arrangements for the making of its payments.

6.2. Following authorisation under Financial Regulation 5 above, the council, or, if so delegated, the RFO shall give instruction that a payment shall be made.

6.3. No payments shall be made by cheque.

6.4. 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 annually.

6.5. Payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are checked and signed 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 annually.

6.6. Payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are checked and signed 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 annually.

6.7. Payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

6.8. 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 or Chairman of Finance 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.

6.9. 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.

6.10. 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 wherever possible off site.

6.11. 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.

6.12. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone.

6.13. 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.

6.14. 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 RFO and a councillor. A programme of regular checks of standing data with suppliers will be followed.

6.15. Any Debit Card issued for use will be specifically restricted to the RFO and will also be restricted to a single transaction maximum value of £750 unless authorised by council or finance committee in writing before any order is placed.

6.16. 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.

6.17. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the RFO 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.

6.18. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the RFO( for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

## **7. PAYMENT OF SALARIES**

7.1. As an employer, the council shall 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 but 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.

7.9 Payment of Councillor Remuneration, Travel and Subsistence Allowance is required to be approved by the full parish council annually under The Local Authorities (Members Allowances) (England) Regulations 2003 Statutory Instrument 2003 No. 1021 and set at no more than 5% of the Basic Annual Allowance of Winchester City Council. This is, in accordance with the statutory regulations, only be paid to councillors who are elected, not those co-opted, set in the budget and approved by the council annually. Indexation may apply to this figure.

7.10 The regulations for Twyford Parish Councillors' remuneration is set out in Annex 1 of this document and payments are to be publicised and reported as prescribed.

## **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.

8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the RFO.

8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

8.6. All investments of money under the control of the council shall be in the name of the council.

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

8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in

accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **9. INCOME**

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

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 solicitors, accountants, surveyors and planning consultants;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum 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 £60,000 or more, the council shall comply with the relevant requirements of the Regulations.

1The 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)

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 as specified by the Office of Government Commerce from time to time.

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 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 Orders 18 d and shall refer to the terms of the Bribery Act 2010.

2 Based on NALC's model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils

h. When it is to enter into a contract of less than £60,000 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 RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£1,000] and above £750 the RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

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

j. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

## **12. [PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)]**

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 give prompt notification to the council of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

15.3. The RFO shall keep a record of all insurances affected by the council and the property and risks covered thereby and annually review it.

15.4. 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.

15.5. 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. The parish council is not a sole managing trustee of a charitable body.

**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 RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

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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## **Annex 1**

### **Parish Councillor Remuneration, Travel and Subsistence Allowances**

#### **Basic Allowance**

The Local Authorities (Members Allowances) (England) Regulations 2003 Statutory Instrument 2003 No. 1021 state the basic allowance recommended by a Parish Independent Remuneration Panel can be for any amount up to 100 per cent of the basic allowance paid by Winchester City Council.

#### **Parish Councillors Allowance**

Twyford Parish Councillors allowance is to be agreed annually and set at no more than 5% of the Basic Annual Allowance of Winchester City Council. This should, in accordance with the statutory regulations, only be paid to councillors who are elected, not those co-opted, set in the budget and approved by the council annually. Indexation may apply to this figure.

1 Winchester City Council Basic Allowance for the financial year 2018/2019 is £5580. The maximum allowance a councillor may receive is £259 pa

#### **Chairman of the Parish Council**

The Chairman's Allowance is to be agreed annually and may be no more than 10% of WCC Basic Allowance. Indexation may apply to this figure.

2 The maximum allowance the chairman may receive is £580 pa

#### **Payment of Allowance**

Payment of the Allowance will be done twice a year, in arrears, at the end of December and March respectively and is required to be recorded, approved by the Council and signed by two bank signatories. Payment will be made to qualified councillors by BACS directly into their bank account. All tax personal tax obligations to the Inland Revenue is the responsibility of each councillor.

#### **Commitment to the Parish Council**

Payment of the Allowance is based on the understanding that full commitment to council work is displayed by the councillor through regular attendance of meetings and commitment to dealing with committee and parish matters.

#### **Travel and Subsistence.**

Twyford Parish Council may pay a mileage allowance of 45p per mile (for a car) which is in line with the HMRC recommendations, the same as the City Council. Subsistence rates should also be paid in line with the City Council. Claims must be submitted to the RFO in writing with supporting evidence provided, recorded and approved before payment by the Full Parish Council at the next meeting.

#### **Indexation of Allowances**

The indexation of the allowances paid to the councillors may be in accordance with the indexation applied to Members Allowances at the City Council. The agreed approach to indexation is in line with WCC's annual staff salary increase when applicable. Indexation must be approved by the Full Council prior to implementation.

#### **Forgoing Allowances.**

A parish councillor may choose not to receive all or part of any allowance to which he or she would otherwise be entitled. Written notice to the proper officer of the parish council must be submitted by the councillor.

## **Publicity**

With regard to the allowances, the Parish Council must act in accordance with the following guidance (Section 5, Paragraph 30 of the Regulations (SI2003 No. 1021) :

*“Parish councils are required to publicise their allowances in a notice or notices conspicuous in their area. These notices must remain in place for at least 14 days. In addition, they must make a record of the allowances they have paid available for inspection at reasonable notice. They must provide copies of this record on request, and may charge a reasonable fee for this. Parishes must also publish details of the parish remuneration panel reports. Again, these are minimum requirements, and parish councils may wish to go further in making local people aware of their allowances scheme and payment levels. For example they may wish to circulate details of their allowances in the parish newsletter, if they have one, place them on a website, or publish them in one or more local newspapers.”*

The Parish Clerk must also publicise the allowances scheme to all Parish Councillors.

## **Implementation**

Implemented from 1<sup>st</sup> April 2018.

## Appendix 3 – Standing Orders

### TWYFORD PARISH COUNCIL STANDING ORDERS

Responsible	Clerk
Version No.	5
Prepared by	Clerk
Date Approved	Draft reviewed 15 <sup>th</sup> March 2018
Date Issued	15 <sup>th</sup> March 2018

Summary Of Revisions Made	Version	Date
Re-adopted	1.00	10/05/2012
Presented for Re-Adoption with changes to section 7 related to the new code of conduct	2.00	16/05/2013
Changes to section 7 as per minutes of FPC meeting 16/05/2013	3.00	16/05/2013
Readopted		May 2015
Adoption of the revised model issued by the National Association of Local Councils (NALC). Key changes to previous Standing Orders are: the Chair is given greater discretion. A designated email address may be used for service of documents and maintenance of electronic records is recognised. A requirement is introduced to provide adequate notice to the Clerk of matters required to be publicised before a meeting. Introduction of a requirement for a media policy. Threshold for requiring formal tendering raised to £60,000.  The new NALC model has been amended to change from Chairman to Chair and remove references to masculine gender, consistent terminology has been adopted and defined terms are identifiable by capital letters.	4.00	16 June 2016
Readopted without change	4.00	25 May 2017
18f – amended to remove a specified amount, but refers to the <b>threshold specified by the Office of Government Commerce</b>	5.00	15 <sup>th</sup> March 2018

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## Standing Orders

### 1. Rules of debate at meetings

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the Chair of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the Chair of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early oral notice of it is given at the meeting and, if requested by the Chair of the meeting, is expressed in writing to the Chair.
- h A Councillor may move an amendment to their own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the Chair.
- j Subject to Standing Order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chair of the meeting.
- k One or more amendments may be discussed together if the Chair of the meeting considers this expedient but each amendment shall be voted upon separately.
- l A Councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it unless the Chair decides that it is appropriate in the circumstances to invite a reply.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall normally have a right of reply either at the end of debate of the first amendment, or at the very end of debate on the final substantive motion immediately before it is put to the vote, unless the Chair decides that it is appropriate in the circumstances to invite a reply at any other time.
- o Unless permitted by the Chair of the meeting, a Councillor may speak once in the debate on a motion except:
  - i. to speak on an amendment moved by another Councillor;
  - ii. to move or speak on another amendment if the motion has been amended since the Councillor last spoke;
  - iii. to make a point of order;
  - iv. to give a personal explanation; or
  - v. in exercise of a right of reply.
- p During the debate of a motion, a Councillor may interrupt only on a point of order or a personal explanation and the Councillor who was interrupted shall stop speaking. A Councillor raising a point of order shall identify the Standing Order which the Councillor considers has been breached or specify the other irregularity in the proceedings of the meeting the Councillor is concerned by.
- q A point of order shall be decided by the Chair of the meeting, whose decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
  - i. to amend the motion;
  - ii. to proceed to the next business;
  - iii. to adjourn the debate;
  - iv. to put the motion to a vote;
  - v. to ask a person to be no longer heard or to leave the meeting;
  - vi. to refer a motion to a Committee or sub-committee for consideration;

- vii. to exclude the public and press;
- viii. to adjourn the meeting; or
- ix. to suspend particular Standing Order(s) excepting those which reflect mandatory statutory requirements.

s Before an original or substantive motion is put to the vote, the Chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right of reply.

t Excluding motions moved under Standing Order 1(r), the contributions or speeches by a Councillor shall relate only to the motion under discussion and shall not exceed 5 minutes without the consent of the Chair of the meeting.

## 2. Disorderly conduct at meetings

a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this Standing Order is ignored, the Chair of the meeting shall request such person(s) to moderate or improve their conduct.

b If person(s) disregard the request of the Chair of the meeting to moderate or improve their conduct, any Councillor or the Chair of the meeting may move that the person be no longer heard or excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.

c If a resolution made under Standing Order 2(b) is ignored, the Chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

## 3. Meetings generally

- Full Council meetings
- Committee meetings
- Sub-committee meetings

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice.**
- ■ d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with Standing Order 3(e) shall not exceed 15 minutes unless directed by the Chair of the meeting.
- g Subject to Standing Order 3(f), a member of the public shall not speak for more than 3 minutes.
- h In accordance with Standing Order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The Chair of the meeting may direct that a written or oral response be given.
- i A person shall raise their hand when requesting to speak.
- j A person who speaks at a meeting shall direct his comments to the Chair of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the Chair of the meeting shall direct the order of speaking.
- ■ l Photographing, recording, broadcasting, transmitting or commentary (other than a running oral commentary) on

the proceedings of a meeting by any means is permitted without the Council's prior consent, except that in the case of children or vulnerable adults the consent of a responsible adult shall be required. In the case of children, a 'responsible adult' is his or her parent, legal guardian or teacher, and in the case of a vulnerable adult, a 'responsible adult' is a medical practitioner, carer or legal guardian. Reference should be made to the Protocol for Reporting at Meetings. *[Annexed to these Standing Orders]*

-  **m The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
-  **n Subject to Standing Orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in the Chair's absence be done by, to or before the Vice-Chair of the Council.**
-  **o The Chair, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair, if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a Councillor as chosen by the Councillors present at the meeting shall preside at the meeting.**
-    **p Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the Councillors or Councillors with voting rights present and voting.**
-    **q The Chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise a casting vote whether or not the Chair gave an original vote.**  
*See Standing Orders 5(i) and (j) for the different rules that apply in the election of the Chair of the Council at the annual meeting of the Council.*
- r Unless Standing Orders provide otherwise, voting on a question shall be by a show of hands. At the request of a Councillor, the voting on any question shall be recorded so as to show whether each Councillor present and voting gave their vote for or against that question.** Such a request shall be made before moving on to the next item of business on the agenda.
- s The minutes of a meeting shall include an accurate record of the following:**

  - i. the time and place of the meeting;**
  - ii. the names of Councillors present and absent;**
  - iii. interests that have been declared by Councillors and non-councillors with voting rights;**
  - iv. whether a Councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;**
  - v. if there was a public participation session; and**
  - vi. the resolutions made.**
-    **t A Councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's Code of Conduct (the "Code") in a matter being considered at a meeting is subject to statutory limitations or restrictions under the Code on their right to participate and vote on that matter.**
-  **u No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**  
*See Standing Order 4d(viii) for the quorum of a Committee or sub-committee meeting.*
-    **v If a meeting is or becomes inquorate no business shall be transacted and the meeting shall be closed.**  
The business on the agenda for the meeting shall be adjourned to another meeting.
- w A meeting shall not exceed a period of 3 hours.**

#### 4. Committees and sub-committees

- a **Unless the Council determines otherwise, a Committee may appoint a sub-committee whose terms of reference and members shall be determined by the Committee.**
- b **The members of a Committee may include non-councillors unless it is a Committee which regulates and controls the finances of the Council.**
- c **Unless the Council determines otherwise, all the members of an Advisory Committee and a sub-committee of the Advisory Committee may be non-councillors.**
- d The Council may appoint Standing Committees or other Committees as may be necessary, and:
  - i. shall determine their terms of reference;
  - ii. shall determine the number and time of the ordinary meetings of a Standing Committee up until the date of the next annual meeting of full Council;
  - iii. shall permit a Committee, other than in respect of the ordinary meetings of a Committee, to determine the number and time of its meetings;
  - iv. shall, subject to Standing Orders 4(b) and (c), appoint and determine the terms of office of members of such a Committee;
  - v. may, subject to Standing Orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a Committee whose role is to replace the ordinary members at a meeting of a Committee if the ordinary members of the Committee confirm to the Proper Officer 7 days before the meeting that they are unable to attend;
  - vi. shall, after it has appointed the members of a Standing Committee, appoint the Standing Committee Chair;
  - vii. shall permit a Committee other than a Standing Committee, to appoint its own Chair at the first meeting of the Committee;
  - viii. shall determine the place, notice requirements and quorum for a meeting of a Committee and a sub-committee which shall be no less than three;
  - ix. shall determine if the public may participate at a meeting of a Committee;
  - x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
  - xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
  - xii. may dissolve a Committee.

#### 5. Ordinary Council meetings

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the new Councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council may direct.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council directs.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chair and Vice-Chair of the Council.**
- f **The Chair of the Council, unless the Chair has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until a successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chair of the Council, if any, unless the Vice-Chair resigns or becomes disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, the current Chair shall preside at the meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but must give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chair of the Council has been re-elected as a member of the Council, the current Chair shall preside at the meeting until a new Chair of the Council has been elected. The current Chair may exercise an original vote in respect of the election of the new Chair of the Council and must give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice-Chair of the Council at the annual meeting of the Council, the business of the annual meeting shall include i to xii immediately below and unless scheduled for another meeting xiii to xix:
  - i. **In an election year, delivery by the Chair of the Council and Councillors of their acceptance of office forms unless the Council**

**resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of their acceptance of office form unless the Council resolves for this to be done at a later date;**

- ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
- iii. Receipt of the minutes of the last meeting of a Committee;
- iv. Consideration of the recommendations made by a Committee;
- v. Review of delegation arrangements to Committees, sub-committees, staff and other local authorities;
- vi. Review of the Terms of Reference for Committees;
- vii. Appointment of members to existing Committees;
- viii. Appointment of any new Committees in accordance with Standing Order 4;
- ix. Review and adoption of appropriate Standing Orders and Financial Regulations;
- x. Review of arrangements, including any charters and agency agreements, with other local authorities and review of contributions made to expenditure incurred by other local authorities;
- xi. Review of representation on or work with external bodies and arrangements for reporting back;
- xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
- xiii. Review of inventory of land and assets including buildings and office equipment;
- xiv. Confirmation of arrangements for insurance cover in respect of all insured risks;
- xv. Review of the Council's and/or staff subscriptions to other bodies;
- xvi. Review of the Council's complaints procedure;
- xvii. Review of the Council's procedures for handling requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998;
- xviii. Review of the Council's policy for dealing with the press/media; and
- xix. Determining the time and place of ordinary meetings of the Full Council up to and including the next annual meeting of Full Council.

#### 6. Extraordinary meetings of the Council and Committees and sub-committees

- a **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chair of the Council does not or refuses to call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two Councillors, any two Councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting must be signed by the two Councillors.**
- c The Chair of a Committee or a sub-committee may convene an extraordinary meeting of the Committee or the sub-committee at any time.
- d If the Chair of a Committee or a sub-committee does not or refuses to call an extraordinary meeting within 7 days of having been requested by to do so by 2 members of the Committee or the sub-committee, any 2 members of the Committee and the sub-committee may convene an extraordinary meeting of a Committee and a sub-committee.

#### 7. Previous resolutions

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least 3 Councillors to be given to the Proper Officer in accordance with Standing Order 9, or by a motion moved in pursuance of the recommendation of a Committee or a sub-committee.
- b When a motion moved pursuant to Standing Order 7(a) has been disposed of, no similar motion may be moved within a further six months.

#### 8. Voting on appointments

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the Chair of the meeting.

#### 9. Motions for a meeting that require written notice to be given to the Proper Officer

- a A motion shall relate to the responsibilities of the meeting which it is tabled for and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless the specific motion or an adequate description of the business to be transacted is on the agenda. A Councillor wishing to propose a motion or business to be transacted shall give written notice of that motion or business to the Proper Officer at

least 5 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.

- c The Proper Officer may, before including a motion on the agenda received in accordance with Standing Order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with Standing Order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer so that it can be understood, at least 5 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the Chair or Standing Committee Chair of the forthcoming meeting or, as the case may be, the Councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f Subject to Standing Order 9(e), the decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded in a book or designated electronic folder for that purpose and numbered in the order that they are received.
- h Motions rejected shall be recorded in a book or designated electronic folder for that purpose with an explanation by the Proper Officer for their rejection.

#### 10. Motions at a meeting that do not require written notice

- a The following motions may be moved at a meeting without written notice to the Proper Officer;
  - i. to correct an inaccuracy in the draft minutes of a meeting;
  - ii. to move to a vote;
  - iii. to defer consideration of a motion;
  - iv. to refer a motion to a particular Committee or sub-committee;
  - v. to appoint a person to preside at a meeting;
  - vi. to change the order of business on the agenda;
  - vii. to proceed to the next business on the agenda;
  - viii. to require a written report;
  - ix. to appoint a Committee or sub-committee and their members;
  - x. to extend the time limits for speaking;
  - xi. to exclude the press and public from a meeting in respect of confidential or sensitive information which is prejudicial to the public interest;
  - xii. to not hear further from a Councillor or a member of the public;
  - xiii. to exclude a Councillor or member of the public for disorderly conduct;
  - xiv. to temporarily suspend the meeting;
  - xv. to suspend a particular Standing Order (unless it reflects mandatory statutory requirements);
  - xvi. to adjourn the meeting; or
  - xvii. to close a meeting.

#### 11. Handling confidential or sensitive information

- a The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential or sensitive information which for special reasons would not be in the public interest.
- b Councillors and staff shall not disclose confidential or sensitive information which for special reasons would not be in the public interest.

#### 12. Draft minutes

- a If the draft minutes of a preceding meeting have been served on Councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with Standing Order 10(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the Chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the Chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, the Chair shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The Chair of this meeting does not believe that the minutes of the meeting of the ( ) held on [date] in respect of ( ) were a correct record but the Chair’s view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”

- e Upon a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

### 13. Code of Conduct and dispensations

*See also Standing Order 3(t).*

- a All Councillors and non-councillors with voting rights shall observe the Code of Conduct adopted by the Council (the "Code").
- b Unless granted a dispensation, a Councillor (or non-councillor with voting rights) shall withdraw from a meeting when it is considering a matter in which that person has a disclosable pecuniary interest. The Councillor (or non-councillor with voting rights) may return to the meeting after it has considered the matter in which that person had the interest.
- c Unless granted a dispensation, a Councillor (or non-councillor with voting rights) shall withdraw from a meeting when it is considering a matter in which the Councillor (or non-councillor with voting rights) has another interest if so required by the Code. The Councillor (or non-councillor with voting rights) may return to the meeting after it has considered the matter in which that person had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or Committee or sub-committee for which the dispensation is required and that decision is final.
- f A dispensation request shall confirm:
  - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
  - ii. whether the dispensation is required to participate at a meeting in a discussion only, or a discussion and a vote;
  - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
  - iv. an explanation as to why the dispensation is sought.
- g Subject to Standing Orders 13(d) and (f), dispensations requests shall be considered by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required.
- h **A dispensation may be granted in accordance with Standing Order 13(e) if having regard to all relevant circumstances the following applies:**
  - i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business or**
  - ii. **granting the dispensation is in the interests of persons living in the council's area or**
  - iii. **it is otherwise appropriate to grant a dispensation.**

### 14. Code of Conduct complaints

- a Upon notification by Winchester City Council that it is dealing with a complaint that a Councillor or non-councillor with voting rights has breached the Code, the Proper Officer shall, subject to Standing Order 11, report this to the Council.
- b Where the notification in Standing Order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with Standing Order 14(d).
- c The Council may:
  - i. provide information or evidence where such disclosure is necessary to progress an investigation of the complaint or is required by law;
  - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
- d **Upon notification by the Winchester City Council that a Councillor or non-councillor with voting rights has breached the Council's Code, the Council shall consider what, if any, action to take against that person. Such action excludes disqualification or suspension from office.**

### 15. Proper Officer

- a The Proper Officer shall be either (i) the Clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:

- i. **at least three clear days before a meeting of the Council, a Committee and a sub-committee serve on Councillors, by delivery or post at their residences, a signed summons confirming the time, place and the agenda.**

The Proper Officer may, at the request of any Councillor, with at least three clear days before a meeting of the Council, a Committee and a sub-committee, serve on the Councillor a summons, by email, confirming the time, place and the agenda provided any such email contains the electronic signature and title of the Proper Officer.

*See Standing Order 3(b) above for the meaning of clear days for a meeting of a full Council and Standing Order 3 (c) for a meeting of a Committee.*

- ii. **give public notice of the time, place and agenda at least three clear days before a meeting of the Council or a meeting of a Committee or a sub-committee (provided that the public notice with agenda of an extraordinary meeting of the Council convened by Councillors is signed by them);**

*See Standing Order 3(b) for the meaning of clear days for a meeting of a Full Council and Standing Order 3(c) for a meeting of a Committee.*

- iii. subject to Standing Order 9, include on the agenda all motions in the order received unless a Councillor has given written notice at least 5 days before the meeting confirming that Councillor's withdrawal of it;
- iv. **convene a meeting of full Council for the election of a new Chair of the Council, occasioned by a casual vacancy in the Chair's office;**
- v. facilitate inspection of the minute book by local government electors;
- vi. **receive and retain copies of byelaws made by other local authorities;**
- vii. retain acceptance of office forms from Councillors;
- viii. retain a copy of every Councillor's register of interests;
- ix. assist with responding to requests made under the Freedom of Information Act 2000 and Data Protection Act 1998, in accordance with and subject to the Council's policies and procedures relating to the same;
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- xi. manage the organisation, storage of, access to and destruction of information held by the Council in paper and electronic form;
- xii. arrange for legal deeds to be executed;  
*See also Standing Order 22.*
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with the Council's Financial Regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book or designated electronic record for such purpose;
- xv. refer a planning application received by the Council to the Planning Committee Chair or in the absence of that person the Chair of the Council, within two working days of receipt, to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Council's Planning Committee;
- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the seal of the Council which shall not be used without a resolution to that effect.  
*See also Standing Order 22.*

#### 16. Responsible Financial Officer

- a The Council shall appoint an appropriate staff member to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent. *Note – The Clerk is the Council's Responsible Financial Officer.*

#### 17. Accounts and accounting statements

- a "Proper practices" in Standing Orders refer to the most recent version of Governance and Accountability for Local Councils – a Practitioners' Guide (England).
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's Financial Regulations.
- c The Responsible Financial Officer shall supply to each Councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
  - i. the Council's receipts and payments for each quarter;
  - ii. the Council's aggregate receipts and payments for the year to date;
  - iii. the balances held at the end of the quarter being reported

and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.

- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
  - i. each Councillor with a statement summarising the Council's receipts and payments for the last quarter and the year to date for information; and
  - ii. to the full Council the accounting statements for the year in the form of Section 2 of the annual return, as required by proper practices, for consideration and approval.

- e The year-end accounting statements shall be prepared in accordance with proper practices and applying the form of accounts determined by the Council (receipts and payments, or income and expenditure) for a year to 31 March. A completed draft annual return shall be presented to each Councillor before the end of the following month of May. The annual return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to Council for consideration and formal approval before 30 June.

#### 18. Financial controls and procurement

- a The Council shall consider and approve Financial Regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
- i. the keeping of accounting records and systems of internal controls;
  - ii. the assessment and management of financial risks faced by the Council;
  - iii. the work of the independent Internal Auditor in accordance with proper practices and the receipt of regular reports from the Internal Auditor, which shall be required at least annually;
  - iv. the inspection and copying by Councillors and local electors of the Council's accounts and/or orders of payments; and
  - v. procurement policies (subject to Standing Order 18(c)) including the setting of values for different procedures where a contract has an estimated value of less than £60,000.
- b Financial Regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c **Financial Regulations shall confirm that a proposed contract for the supply of goods, materials, services and the execution of works with an estimated value in excess of £60,000 shall be procured on the basis of a formal tender as summarised in Standing Order 18(d).**
- d Subject to additional requirements in the Financial Regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
- i. a specification for the goods, materials, services or the execution of works shall be drawn up;
  - ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting Councillors or staff to encourage or support their tender outside the prescribed process;
  - iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
  - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
  - v. tenders shall be opened by the Proper Officer in the presence of at least one Councillor after the deadline for submission of tenders has passed;
  - vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a Committee or sub-committee with delegated responsibility.
- e Neither the Council, nor a Committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- f **Where the value of a contract is likely to exceed the threshold specified by the Office of Government Commerce, the Council must consider whether the Public Contracts Regulations 2006 (SI No. 5, as amended) and the Utilities Contracts Regulations 2006 (SI No. 6, as amended) apply to the contract and, if either of those Regulations apply, the Council must comply with EU procurement rules.**

#### 19. Handling staff matters

- a A matter personal to a member of staff that is being considered by a meeting of Council is subject to Standing Order 11.
- b Subject to the Council's policy regarding absences from work, the Clerk shall notify the Chair or, if the Chair is not available, the Vice-Chair of absence occasioned by illness or other reason and that person shall report such absence to the Council at its next meeting.
- c The Chair, or in the Chair's absence, the Vice-Chair, shall upon a resolution conduct a review of the performance and annual appraisal of the work of the Clerk (and Responsible Financial Officer). The review and appraisal shall be reported in writing and is subject to approval by resolution by the Council.
- d Subject to the Council's policy regarding the handling of grievance matters, the Clerk (and Responsible Financial Officer) or other employees shall contact the Chair or in the Chair's absence, the Vice-Chair in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Council.
- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the Clerk and Responsible Financial Officer relates to the Chair or Vice-Chair, this shall be communicated to another Councillor, which shall be reported back and progressed by resolution of the Council.
- f Any persons responsible for all or part of the management of staff shall treat the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters as confidential and secure.

- g The Council shall keep all written records relating to employees secure. All paper records shall be secured and locked and electronic records shall be password protected and encrypted.
- h Only persons with line management responsibilities shall have access to staff records referred to in Standing Orders 19(f) and (g) if so justified.
- i Access and means of access by keys and/or computer passwords to records of employment referred to in Standing Orders 19(f) and (g) above shall be provided only to the Chair.

#### 20. Requests for information

- a Requests for information held by the Council shall be handled in accordance with the Council's policy in respect of handling requests under the Freedom of Information Act 2000 and the Data Protection Act 1998.
- b Correspondence from, and notices served by, the Information Commissioner shall be referred by the Proper Officer to the Chair. The Council shall have the power to do anything to facilitate compliance with the Freedom of Information Act 2000.

#### 21. Relations with the press/media

- a Requests from the press or other media for an oral or written comment or statement from the Council, its Councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

#### 22. Execution and sealing of legal deeds

*See also Standing Orders 15(b)(xii) and (xvii).*

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b Subject to Standing Order 22(a), any two Councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

#### 23. Communicating with District and County or Unitary councillors

- a An invitation to attend a meeting of the Full Council shall be sent, together with the agenda, to the ward councillor(s) of the District and County Councils representing the area of the Council.
- b Unless the Council determines otherwise, a copy of each letter sent to the District and County Councils shall be sent to the ward councillor(s) representing the area of the Council.

#### 24. Restrictions on Councillor activities

- a Unless authorised by a resolution, no Councillor shall:
  - i. inspect any land and/or premises which the Council has a right or duty to inspect; or
  - ii. issue orders, instructions or directions.

#### 25. Standing Orders generally

- a All or part of a Standing Order, except one that incorporates mandatory statutory requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's Standing Orders, except one that incorporates mandatory statutory requirements, shall be proposed by a special motion, the written notice by at least 3 Councillors to be given to the Proper Officer in accordance with Standing Order 9.
- c The Proper Officer shall provide a copy of the Council's Standing Orders to a Councillor as soon as possible after the Councillor has delivered their Acceptance of Office form.
- d The decision of the Chair of a meeting as to the application of Standing Orders at the meeting shall be final.

**PROTOCOL FOR REPORTING AT MEETINGS**

**[Annex to Standing Order 3(l)]**

**1. Introduction**

- 1.1 This Protocol provides guidance to members of the public or press who wish to photograph or record proceedings at any of Twyford Parish Council's public meetings.
- 1.2 The Council supports the principles of openness and transparency in the way it conducts its meetings. Sound recording, photographing, filming, and use of social media at meetings which are held in public is permitted:
  - (a) subject to the provisions of this Protocol; and
  - (b) provided that the Chair is satisfied that it will not be disruptive or distracting to the good order and conduct of the meeting.
- 1.3 No restrictions will be placed on anyone using social media at a public meeting subject to the limitations regarding photography and audio/visual recording set out in this Protocol.
- 1.4 Meetings which take the form of hearings or which discuss sensitive employment or contractual information may not be suitable for recording due to the nature of some of the evidence given at the meeting. It will be at the Chair's discretion to determine whether the recording of a particular meeting will be permitted.
- 1.5 Failure to follow the provisions within this Protocol may result in the Chair refusing to allow the proceedings to be photographed or recorded.
- 1.6 For the purposes of this Protocol 'recording' includes sound recording, photographing, filming, and use of social media. Social media includes, but is not limited to Twitter, Facebook and blogs.

**2. Before the meeting**

- 2.1 Those wishing to record proceedings at a meeting are recommended to contact the Clerk as early as possible before the start of the meeting so that arrangements can be discussed and the agreement of the Chair be sought.
- 2.2 The name, organisation (if applicable) and contact details of the person wishing to record proceedings are required and should be provided before the meeting if possible:

**3. At the meeting**

- 3.1 Notices will be displayed in the meeting room advising that proceedings may be recorded, and the Chair will make an announcement to this effect at the beginning of the meeting if a request has been received.
- 3.2 Members of the public attending a meeting to ask a question will be deemed to have given consent to being photographed or recorded.
- 3.3 Members of the public seated in the public seating area who actively object, should not be photographed, filmed or recorded as long as this does not undermine the broader transparency of the meeting.
- 3.4 Photography or filming must take place from a fixed position in the meeting room approved by the Chair, to ensure that the view of Councillors, officers, public and press, is not obstructed.
- 3.5 The use of flash photography or additional lighting will only be permitted if agreed in advance with the Clerk and the Chair.
- 3.6 Photography or audio/visual recording will be stopped if the Chair feels it is disrupting or inhibiting the meeting in any way.
- 3.7 If someone refuses to stop recording when requested to do so the Chair will ask the person to leave the meeting. If the person refuses to leave, the Chair will adjourn the meeting or make other appropriate arrangements for the meeting to continue without disruption.
- 3.8 Anyone asked to leave a meeting because they have refused to comply with the Chair's request to do so, may be refused permission to record future meetings.

**4. After the meeting.**

- 4.1 Photographs and audio/visual recordings must not be edited in a way that could lead to misinterpretation of the proceedings. This includes refraining from editing the views being expressed in a way that may ridicule or show lack of respect towards those being photographed or recorded.
- 4.2 If someone fails to comply with this Protocol the Chair may refuse to allow this person to record any future meetings.
- 4.3 The responsibility for how any photographs or audio/visual recording is used rests with the person who made the recording and not the Council.

## Appendix 4 – risk assessment

### Twyford Parish Council - Financial Risk Assessment

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that seeks to enable the Parish Council to identify and mitigate its potential inherent risks. The Parish Council, based on this recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document has been produced to enable Twyford Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to mitigate them.

#### FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	H/M/L Likelihood Impact	Management/Control of Risk	Review/Assess Frequency
Reserves & Precept	Inadequacy of existing funds and precept levy, preventing the Council from carrying out its statutory duties	L / H	<p>Expenditure is monitored against the approved budget for the year; any unbudgeted commitments are approved after an assessment of their impact on existing reserves.</p> <p>To determine the precept amount required for the next year, the Council receives previous year receipts and payments data, a forecast for the current year and a draft budget for the next year that reflects ongoing costs and any proposed changes of expenditure including that for any ad hoc projects.</p> <p>With this information, the Council considers the required monies for ongoing costs and any special projects for the following year and allocates specific amounts to budget headings. Consideration is also given to any other income sources and the level of the Council's existing reserves. The level of precept needed is then agreed and resolved to be the precept amount to be requested from Winchester City Council (WCC). The figure is submitted to WCC by the Clerk in writing before the specified deadline.</p> <p>The Council's policy is to maintain reserves, one of which is a General Reserve not less than £20,000.</p>	<p>Review and assess annually.</p> <p>Existing procedure adequate.</p> <p>Restrictions: The Council must balance the public's desire for services with the ability to pay for them.</p>
Grants	Proper transparency and accounting of grants.	L / L	Grants made and received are separately accounted for with clear ring fencing where necessary.	<p>Review and assess annually.</p> <p>Existing procedure adequate.</p>

Subject	Risk(s) identified	H/M/L Likelihood Impact	Management/Control of Risk	Review/Assess Frequency
Financial Records	Inadequate records. Records that provide insufficient transparency and information to enable users to form an adequate opinion of the financial position of the Council.	L / H	<p>The Council has Financial Regulations that set out its requirements.</p> <p>The Council has adopted the National Association of Local Councils (NALC) model Standing Orders and Financial Regulations that specify authorisation and approval thresholds for expenditure within budget. Full Council must approve expenditure outside the budget.</p> <p>The Council has adopted a Receipts and Payments accounting record based on a NALC template.</p> <p>The Council's Finance Committee and subsequently Full Council receive quarterly accounts (including bank reconciliation) and the Full Council considers and approves all payments monthly.</p> <p>The Full Council annually considers the adequacy of the Council's financial systems and controls and considers reports from its Internal and External Auditors. All recommendations are assessed and agreed recommendations are monitored to ensure they are implemented.</p> <p>Note: R&amp;P accounting has inherent limitations but notes are provided to help aid understanding.</p>	<p>Review and assess annually.</p> <p>Existing procedure adequate.</p>
Fraud - General	Inadequate checks	L / M	<p>The Council has Financial Regulations that set out its banking requirements.</p> <p>There is no petty cash.</p> <p>Internet banking performed by the Clerk is subject to system based controls and all activity can be monitored by the Chair of the Finance Committee.</p> <p>The Clerk's expenses are reviewed by the Chair of the Finance Committee.</p> <p>Regular bank reconciliation is carried out by the Clerk with monthly checks by the Chair of the Finance Committee.</p> <p>Payments using account information supplied only by email will be verified over the telephone.</p> <p>Debit card details are not stored on any online purchasing websites.</p> <p>Any online accounts are to be set up as Twyford Clerk, and debit card not used under personal details.</p>	<p>Review and assess annually.</p> <p>Existing procedure adequate.</p> <p>Look into setting up second tier authorisation on internet payments</p>
Fraud - payroll	Inadequate checks	L / L	<p>Clerk maintains payroll records including RTI for PAYE/NI.</p> <p>Clerk's salary is based on SLCC scales and reviewed/approved annually in budget process</p> <p>Monthly salary payments (together with deductions for HMRC and pension) are reviewed and approved by Full Council.</p> <p>The Chair of the Finance Committee periodically reviews HMRC records to ensure all payments up to date.</p>	<p>Review and assess annually.</p> <p>Existing procedure adequate.</p>
Best value accountability	Work awarded inappropriately. Overspend on services.	L / L M / L	<p>Normal Parish Council practice would be to seek, if possible, 3 quotes for any orders over £750.</p> <p>For major work, competitive tenders would be sought. If problems are encountered with a contract the Clerk would investigate the situation and report to the Council.</p>	<p>Review and assess annually.</p> <p>Existing procedure adequate.</p>

Subject	Risk(s) identified	H/M/L Likelihood Impact	Management/Control of Risk	Review/Assess Frequency
VAT	Failure to levy and pay on VAT when required, incorrect treatment of VAT incurred, loss of income to parishioners by failure to claim recoverable VAT	L / L	Included in Financial Regulations. Cash Accounting basis adopted in 2016. External advice taken and review of prior 4 years undertaken; adjustments recorded and effected in quarter to 30 September 2016. VAT claim submitted quarterly; reconciled to cash book.	Review and assess annually.  Existing procedure adequate.
Legal powers	Ultra vires activities or payments	M / M	All activity and payments are assessed to confirm they are within the powers of the Parish Council, they are resolved at Full Council meetings and reviewed by Internal Auditor. Where necessary advice sought from HALC or another external independent source. Clerk receives HALC newsletters and invitations to seminars on new requirements. Clerk and Councilor training budget exists.	Continued monitoring by Clerk and Chairs of Finance Committee and Full Council.  Existing procedure adequate.
Inadequate insurance cover	Loss of capital or income to parishioners (due to costs paid to 3 <sup>rd</sup> parties or loss to Council not recovered).	L / H	Annual review undertaken by Clerk and reviewed by Finance Committee. Public liability insurance (£10m) Libel & Slander (£250k) assets covered at replacement value. Presented to and confirmed by Full Council. Periodic and specific risk assessments carried out e.g. play equipment inspections.	Review and assess annually.  Existing procedure adequate.
Electronic records	Loss of vital information including failure to meet statutory retention requirements	L / L	Back up copy of computer records undertaken monthly and kept in a different location In addition, all key electronic email documents backed-up using Cloud	Review and assess annually. Existing procedure adequate. Investigate system to back up all documents on cloud.
Legal records	Inadequate application of, or loss, of rights arising from contracts and title to property due to inability to locate legal documents	H / L	Clerk maintains recent files of contracts and title at home.	Review and assess annually.  <u>Consider:</u> identification and collation of key historic documents.
Website and Information service	Inadequate or outdated information and lack of public engagement with use of website and email and Facebook information services.	H/L	Website (WordPress) and Information Service (Mail Chimp) maintained by Clerk and updated as necessary. Ensure the website software is updated regularly, with software provider security updates.	Review and assess quarterly. <u>Consider</u> 1) review of security including passwords; and 2) training (or contracting out) to improve website format.
Elections costs.	By-elections or full elections may be both necessary and costly.	L / M	Funds are maintained at a level sufficient to meet election costs.	Review and assess annually. Existing procedure adequate.

Subject	Risk(s) identified	H/M/L Likelihood Impact	Management/Control of Risk	Review/Assess Frequency
Annual Returns.	Return submitted late.	L / L	Annual Returns completed by the end of April. Annual Return approved by whole Council before submission. Employers PAYE & P60 returns submitted to HMRC.	Review and assess annually.  Existing procedure adequate.
Non availability of Clerk/RFO	Ineffective administration of Council	M / L	Temporary cover possible via use of locum. Potential to use HALC to assist.	Review and assess annually. <a href="#">Consider adequacy of reserves on quarterly basis to cover locum costs for 6 months.</a>
Council Minutes	Lack of transparency, no proper, timely and accurate reporting of council business in the minutes.	L / L	Draft meeting minutes promptly circulated by e-mail and Clerk notified of any proposed amendments; draft adopted at next meeting of the FPC or committee then signed and dated by the Chair.	Review and assess annually. Existing procedure adequate.
Conflicts and gifts	Inadequate identification and control of conflicts of interest.	L / M	Conflicts declarations (Code of Conduct and Acceptance form) reviewed and revised at the Annual Parish Council meeting. Copied and sent to be filed at WCC. Chair seeks declaration of any conflicts at each meeting and enforces participation restrictions appropriately.	Review and assess annually.  Existing procedure adequate.
Access to Funds	Inability of Council to promptly access banked funds due to failure to update authorised signatories or for those persons to provide satisfactory ID verification documents to the bank.	M / M	Four authorised Councilor signatories plus the Clerk to be maintained to ensure sufficient cover for the requirement for 2 signatories. Authorised signatories list reviewed annually by Finance Committee to ensure it remains up to date. Bank statements checked monthly to ensure Council address details are up to date.	Review and assess annually.  Existing procedure adequate.
Notices	Failure to receive communications for the attention of the Council	L / M	<a href="mailto:twyfordclerk@gmail.com">twyfordclerk@gmail.com</a> is a generic address that enables immediate transfer to any new clerk, locum or other cover. It can also be monitored by a second person. The website and WCC records show the postal address for communications. Financial records with invoices enable identification of suppliers who can be contacted and requested to change the address for further communications. The PO Box 741 is a generic address that enables immediate transfer to any new clerk, locum or other cover.	Review and assess annually.

Subject	Risk(s) identified	H/M/L Likelihood Impact	Management/Control of Risk	Review/Assess Frequency
Business disruption	Loss of income due to inability to provide access to the Pavilion or sports pitches. Failure of a third party to provide services.	L / M	Non Precept income is not material to the Council's financial standing. Alternative suppliers of services can be contracted (e.g. for grass and hedge cutting). Essential services suppliers (e.g. electricity, water, telephone/internet) have robust business recovery for disaster scenarios.	Review and assess annually.  Existing procedure adequate.
Electronic Data Storage	Risk of storing personal details on file is non-compliant with new legislation, GDPR in effect May 2018	M	Clerk to attend courses required to stay up to date with the new legislation, and to make recommendations to the FPC to implement in accordance with requirements.	Review annually

**PHYSICAL ASSETS**

Loss or damage to physical assets	Loss of use or capital loss to parishioners	H / L	Annual review of Asset Register ensures all assets are identified for insurance purposes; and for budgeting for repair or replacement. Hunter Park equipment is in locked metal containers. Pavilion key code is changed periodically	Review and assess annually.  Existing procedure adequate
Maintenance of assets	Loss of use of, or injury to, parishioners	M / H	Annual review of assets apart from play areas (grounds maintenance contractors review play and other areas regularly; and Meads (reviewed more regularly). PAT testing of pavilion electrics & fire extinguishers. Play areas reviewed by independent assessor annually. Clerk reviews play area on a periodic basis. Tennis Court maintenance is responsibility of Tennis Association under user agreement.	Review and assess annually.  Existing procedure adequate.

## Appendix 5 – Asset register

Twyford Parish Council : Fixed Asset Register : as at 31 March 2018							
	Purchase date	Purchase cost b/f	Total Assets b/f to 2018/19	Adjustments to items b/f	2017/2018	Written off 2017/18	Total Cost c/f to 2019/2020
Pavilion			310,000.00				310,000.00
3 folding tables and 32 stacking chairs			650.00				650.00
2 Folding tables for Pottinger Pavilion			178.00				178.00
3 Storage Units			4,500.00				4,500.00
Laptop (& software)			-			-	-
Laptop & MS Office software	14-Oct-16		485.00				485.00
Projector	20-Jan-17		250.00				250.00
Bus Shelters			36,150.00				36,150.00
Playground Equipment - Northfields			24,000.00	-			24,000.00
Basketball hoop and safety surface							-
Nest Swing							-
2 Swings + safety surface							-
Spinner + safety surface							-
Rocker = Safety surface							-
Climbing tower etc and safety surface							-
Goal posts	17-Aug-16		1,358.22		-		1,358.22
Playground Equipment - Hunter Park			24,750.00	-			24,750.00
Slide & safety surface							-
Wooden multi-play with slide + safety surface					11,500.00	9,500.00	11,500.00
Small child 2 swing & safety surface							-
Sand pit frame							-
Climbing frame & safety surface							-
2 swing & safety surface							-
Nest Swing	08-Dec-16		3,806.24				3,806.24
Outdoor Gym	23-May-16		4,080.00				4,080.00
Outdoor Gym signage	08-Aug-16		100.00				100.00
Bench	23-May-16		302.29				302.29
Cricket Sight Screens	2015/16		1,500.00	-			1,500.00
Cricket Covers	2015/16		1,000.00				1,000.00
Table Tennis table			2,420.00				2,420.00
Tennis Court							-
Tennis Fence							-
Defibrillator at Parish Hall			800.00				800.00
<b>TOTALS</b>		<b>-</b>	<b>416,329.75</b>	<b>-</b>	<b>11,500.00</b>	<b>9,500.00</b>	<b>418,329.75</b>
			B/f total		Additions in Year	Deductions in yr	C/f total
<b>Mowers and Machinery</b>							
Tractor	2000		20,000.00			20,000.00	-
Pattison 24 inch Pedestrian Spiker			1,500.00			1,500.00	-
Viking Rotary Pedestrian Mower - 21inch	2010		1,000.00			1,000.00	-
Tanaka Strimmer			2,000.00			2,000.00	-
Tanaka Strimmer			200.00			200.00	-
Amazon Leaf Collector / Groomer			1,000.00			1,000.00	-
Transport Box for Tractor	2008		900.00			900.00	-
Triple Gang Rollers			2,500.00			2,500.00	-
Tractor Reversible Harrows			1,500.00			1,500.00	-
Lloyds Set of Five Gang Mowers	2008		5,000.00			5,000.00	-
White Line Transfer Wheel marker	2009		250.00				250.00
Sisis Hand Scarifying Rake			250.00			250.00	-
Stihl Knapsack Blower			250.00			250.00	-
Slitter			1,000.00			1,000.00	-
							-
<b>TOTAL</b>		<b>-</b>	<b>37,350.00</b>	<b>-</b>	<b>-</b>	<b>37,100.00</b>	<b>250.00</b>
<b>Land</b>							
Twyford Meads			1.00				1.00
Northfields			1.00				1.00
Hunter Park			1.00				1.00
Berry Meadow	2013		103,500.00				103,500.00
							-
		<b>-</b>	<b>103,503.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103,503.00</b>
			B/f total		Additions in Year	Deductions in yr	C/f total
<b>Total Assets</b>		<b>£0.00</b>	<b>£557,182.75</b>	<b>£0.00</b>	<b>£11,500.00</b>	<b>£46,600.00</b>	<b>£522,082.75</b>
			B/f total		Additions in Year	Deductions in yr	C/f total