

# RATTLESDEN PARISH COUNCIL

**Members of the Council:** are hereby summoned to the Annual Meeting of the Parish Council which will be held in the Village Hall on Tuesday 26 September 2023 at 7:30pm for the purpose of transacting the business below.

**Members of the Public:** are welcome to attend and may address the Council under item 4. on the agenda.

*Reporting on Meetings: Except where members of the public are excluded due to the confidential nature of the business being considered, any person may film, photograph, audio record or use social media to report on Council meetings. Any person intending to do so is asked to notify the Clerk or Chairman before the start of the meeting.*

## AGENDA

1. To receive apologies for absence.
2. To receive, from Members, any declarations of interest in items on the agenda in accordance with the Council's Code of Conduct.
3. To approve the minutes of the Ordinary Meeting of the Parish Council held on 25 July 2023.
4. To invite public questions or comment on any matter on this agenda.
5. To receive a report from the County Councillor.
6. To receive a report from the District Councillor.
7. Matters arising from the minutes.
8. **Planning:**
  - 8.1 To consider applications received, including **DC/23/04175** Manor Cottage, Half Moon Street; **DC/23/04363** Glebelands House, High Street, pollard 6 yews, fell pine, ash.
  - 8.2 To note applications considered by e-mail due to the consultation deadline: **DC/23/03588** Clopton Hall, Clopton Green, erection of a barn etc – no objections.
  - 8.3 To note any planning applications granted/refused.
9. **Finance:**
  - 9.1 To receive the Clerk's financial report – accounts to 31 August 2023.
  - 9.2 To authorise the August and September payments schedules.
  - 9.3 To receive the internal audit report and letter for 2022/23.
10. **Grant applications:**
  - 10.1 Rattlesden Pre-School Garden Project (£8,000)
  - 10.2 Rattlesden Village Hall secondary double glazing (£2,460)
  - 10.3 Rattlesden Village Hall Internal Cladding (£11,000)
11. **Rolling Review of Council policies and procedures: 02 Financial Regulations.**  
To review the document.

**12. Appointment of Clerk and Responsible Financial Officer**

**12.1** To appoint Mr Nicholas Skelhorn as Clerk and Responsible Financial Officer of the Parish Council with effect from 1 October 2023 at a salary of £24,948 per annum pro rata (£12.97 per hour) being salary point 13 within scale LC1 of the National Joint Council for Local Government Services (NJC) pay scales.

**12.2** To amend the TSB bank mandate to remove Mr Andrew Scott and add Mr Nicholas Skelhorn as the authorised administrator.

**12.3** To change the contact address of the Council to Allerton House, Lower Road, Rattlesden, Bury St Edmunds IP30 0RJ.

**13. Matters to be brought to the attention of the Council either for information or for inclusion on the agenda of a future Ordinary Meeting.**

**14. Next Meeting:**

To note that the next Ordinary Meeting of the Parish Council is scheduled for 31 October 2023 at 7:30pm.



Parish Clerk: Andrew Scott, Proper Officer of the Council  
Address: Whalebone Cottage, High Street, Rattlesden IP30 0SB  
Tel: 01449 736799  
E-mail: [rattlesdenpc@live.co.uk](mailto:rattlesdenpc@live.co.uk)

Published: 20 September 2023

# RATTLESDEN PARISH COUNCIL

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## Minutes of the Ordinary Meeting of the Council held on Tuesday 25 July 2023 at 7:30pm in Rattlesden Village Hall

**Present:** Cllr Kerry Burn (Chairman), Cllr Tony Edwards (Vice Chairman), Cllr Steve Atkinson, Cllr Dave Goodlad, Cllr Dan Jewers, Cllr Sarah Osborne.

**In Attendance:** County Councillor Penny Otton, District Cllr Nicky Willshire, Parish Clerk Andrew Scott, and two members of the public.

**2023/076 Apologies for absence**  
Cllr Russell Morley.

**2023/077 Declarations of Interest**  
There were no declarations of interest.

**2023/078 Minutes of the last Parish Council Meeting**  
It was resolved that the minutes of the Ordinary Meeting of the Parish Council held on 26 June 2023 be approved.

**2023/079 Public Comment and questions on agenda items**  
Lesley Edwards had volunteered to take the lead on organising the new Jubilee Allotments, and enquired about next steps. The Council would like to follow the model of the Hanging Hill Allotments, where there is an independent allotment association and an agreement with the Council. The Clerk agreed to forward the Hanging Hill agreement details, and would put any other parishioners expressing an interest in touch with Mrs Edwards. The works were nearing completion but there was no handover date as yet.

Pauline Baker, in support of the Village Hall Committee's requests for grant funding (item 2023/088.1) explained that the energy efficiency measures were needed to support a s106 grant application to Mid Suffolk District Council for a new heating system.

**2023/080 County Councillor's report**  
Cllr Otton introduced her report, highlighting the Thurston school transport issue and the forthcoming Libraries consultation. There were no questions from Councillors.

**2023/081 District Councillor's report**  
Cllr Willshire introduced her report, drawing attention to the Residents Survey 2023 and the initiative to hold District Council meetings at local. There were no questions from Councillors.

**2023/082 Matters arising from the minutes**  
**074.1** Parish Clerk vacancy – advertisements had been placed and interviews would be held in the first week of August.

**2023/083 Planning**  
**083.1** Applications received: **T233** Footpath 20 (Mill Hill/Rattlesden Hall) Diversion: Parish Council supports.  
**083.2** Applications considered by e-mail due to the consultation deadline – there were none.

# RATTLESDEN PARISH COUNCIL

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**083.3** Applications granted/refused: none notified.

## **2023/084** Finance

**084.1 Financial Report:** The Clerk's financial report to 30 June was received. The current account balance stood at £287.95 and the deposit account at £112,313.30, of which £81,951.31 represented CIL funds, and it was agreed that the reconciliation be approved and duly signed.

**084.2 Payments Schedule:** The schedule of payments for July 2023 was approved.

### **084.3 Accounting system**

The recommendation of the Clerk that the Council subscribe to EasyPC Accounts at a cost of £6 per month was agreed.

### **084.4 Churchyard footpath repair**

Following an intervention by the County Councillor the footpath pothole had now been filled by the County. It was agreed however that the Parish Council would be prepared to fund a resurface of the area, at the cost proposed, and the Clerk agreed to contact the County Council with a view to having this carried out.

## **2023/085** Rolling Review of Council policies and procedures: 01 Standing Orders

It was noted that the Standing Orders followed the model standing orders of the National Association of Local Councils (NALC). These had been updated to reflect the post-Brexit public procurement rules. After discussion it was agreed to insert a provision regarding the use of masculine and feminine forms. The Financial Regulations would be reviewed at the September meeting.

## **2023/086** Rattlesden School parking

Council discussed the continuing problem of school run parking in Lower Road and the safety concerns it raised in the village. It was agreed that parents needed periodic reminders, and that the Police Community Support Officer's assistance should be sought at the start of the school year. Attention was drawn to the RoSPA School Site Road Safety guidance document, and this was commended to the School.

## **2023/087** Cemetery memorial bench.

It was agreed to accept the proposed design of an oak bench for the cemetery, and to convey this to the proposer, together with a request that the bench should be treated, and a reminder that on installation it would become the property and responsibility of the Parish Council.

## **2023/088** Matters to be brought to the attention of the Council

### **088.1 Grant applications**

Three grant applications relating to the Village Hall had been received after the notice and agenda had been published. These would need to be considered at the next available meeting, currently scheduled for 26 September. The Clerk would inform the applicants accordingly.

# RATTLESDEN PARISH COUNCIL

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## **088.2 Other items**

The Tree Officer was seeking advice about reducing an overgrown field maple on Council property at Birds Green. Cllr Burn was seeking advice about mowing equipment. Cllr Edwards had been looking into potential standardized allotment sheds. Sheet glass had been left at the bottle bank, and Cllr Goodlad volunteered to make a 'Bottles and jars only' sign. Cllr Atkinson gave an update on the state of the Jubilee Field trees and correspondence received in response to his Revelations article. Replanting would continue in small quantities. Cllr Burn had spoken to a neighbouring farmer about cutting the boundary hedge.

**2023/089**

## **Next Meeting**

Tuesday 26 September 2023 at 7:30pm.

**The meeting closed at 9:25pm.**

# Parish Report – September 2023

[Penny.otton@suffolk.gov.uk](mailto:Penny.otton@suffolk.gov.uk)

07545 423847

**Councillor**  
Penny Otton  
Thedwastre South

## **Motion denied on safer speeds on Suffolk roads**

At Council on Thursday 13 July, my group proposed a motion for lowering speed limits on rural roads where the safe speed is clearly lower than the current National Speed Limit. The motion suggested that on these roads, a lower speed limit than 60mph would encourage many drivers to slow to a more appropriate, safer speed, thereby reducing accidents and making roads safer for all users. This motion was voted down by the SCC administration without debate.

## **Motion passed on upholding minimum parking standards**

The Council meeting on 13 July also discussed a motion proposed by the SCC administration to uphold minimum parking standards in new developments in the county. This motion was passed by the council, although our group observed that it was difficult for Highways planning officers to object to development plans unless the impact of the plans could show to be severe. It was agreed that the council had a real opportunity to shape plans for local communities by making sure residents' concerns were taken into account when in consultation with developers.

## **Annual Safeguarding Reports**

At Cabinet on 11 July, annual reports were tabled on safeguarding adults and children in the county. Some of the issues raised included mental health of children and young people, and for adults, self-neglect and hoarding. If you have concerns about the safety of a child, young person or adult, you can make a safeguarding referral by contacting Suffolk County Council's Customer First on 0808 800 4005 or by emailing [customer.first@suffolk.gov.uk](mailto:customer.first@suffolk.gov.uk)

## **Corporate Parenting Board Annual Report and Children in Care Council**

The annual report assesses how well the council is doing in this role. The Cabinet also received a report from the Children in Care council (C2C and Brighter Futures) who outlined the work they had been undertaking during the year, including interviewing applicants for CYP social care roles, campaigning for 'Care Experienced' to be a Protected Characteristic, and the Watch Your Words campaign to change some of the language used by practitioners around care experienced young people.

LOWER ROAD ONEHOUSE; I have ordered a speed check to take place in September.

NEW FIRE AND RESCUE TRAINING CENTRE; Suffolk fire and rescue service now have a new training centre at Wattisham.

FIRE SERVICE SUMMER SAFETY ADVICE; details sent which would be good to publicise

HOME TO SCHOOL TRANSPORT; I have continued to raise the case of children from Rattlesden to Thurston. I am pleased they have been offered spare seats but that means they will have to apply each year. I have raised this at education scrutiny.

RAAC ; work was done at Thurston CC in 2019 and having asked have been told no further work required.

## **Dental Services in the County**

Health Scrutiny Committee met on 12 July to look at dental services in the county, amid news reports that 9 in 10 dental practices in the UK were not accepting new NHS patients. NHS Integrated Care Boards (ICBs) in the county have been working with providers to improve services, aiming to ensure that 10% of dental work undertaken is urgent dental work. There are also plans to develop a brand-new Centre for Dental Development at the University of Suffolk in Ipswich which will train new dentists and dental nurses to improve numbers of practitioners.

### **Follow us on:**

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**Facebook** - [Suffolk GLI - Green, Liberal Democrat & Independent Group | Facebook](#)

**Website** - [Suffolk Green, Liberal Democrat and Independent Group – The GLI Group at Suffolk County Council \(suffolkgli.wordpress.com\)](#)

Cost of Living help and advice:

<https://infolink.suffolk.gov.uk/kb5/suffolk/infolink/family.page?familychannel=6>

Benefits advice and support:

<https://infolink.suffolk.gov.uk/kb5/suffolk/infolink/adult.page?adultchannel=0>

# Rattlesden Parish Council

Budget report from 1-Apr-2023 to 31-Aug-2023

## Payments

	Budget	Actual	Balance
<b>Payroll</b>			
Salaries	9,318.00	3,762.25	5,555.75
<b>Total Payroll</b>	<u>9,318.00</u>	<u>3,762.25</u>	<u>5,555.75</u>
<b>Administration</b>			
Subscriptions	916.53	448.34	468.19
Expenses	150.00	53.17	96.83
Audit	396.00	0.00	396.00
Insurance	528.33	0.00	528.33
Room hire	132.00	0.00	132.00
Training	250.00	0.00	250.00
<b>Total Administration</b>	<u>2,372.86</u>	<u>501.51</u>	<u>1,871.35</u>
<b>Maintenance</b>			
Grounds	6,007.60	1,565.61	4,441.99
Waste	891.86	711.65	180.21
Repairs	1,500.00	112.59	1,387.41
<b>Total Maintenance</b>	<u>8,399.46</u>	<u>2,389.85</u>	<u>6,009.61</u>
<b>Fixed assets</b>			
Fixed assets	500.00	656.44	-156.44
<b>Total Fixed assets</b>	<u>500.00</u>	<u>656.44</u>	<u>-156.44</u>
<b>Grants</b>			
Grants	7,816.29	321.69	7,494.60
<b>Total Grants</b>	<u>7,816.29</u>	<u>321.69</u>	<u>7,494.60</u>
<b>Other Payments</b>			
Miscellaneous	233.53	67.84	165.69
<b>Total Other Payments</b>	<u>233.53</u>	<u>67.84</u>	<u>165.69</u>
<b>Total Payments</b>	<u><b>28,640.14</b></u>	<u><b>7,699.58</b></u>	<u><b>20,940.56</b></u>

## Receipts

	Budget	Actual	Balance
<b>Precept</b>			
Precept	22,632.00	11,162.00	11,470.00
<b>Total Precept</b>	<u>22,632.00</u>	<u>11,162.00</u>	<u>11,470.00</u>
<b>Other Receipts</b>			0.00
Recycling grant	600.00	301.24	298.76
Cemetery fees	500.00	688.00	-188.00
Deposit interest	300.00	416.02	-116.02
VAT Repayments	0.00	0.00	0.00
Allotments rent	81.60	0.00	81.60
Cleansing grant	1,037.00	270.92	766.08
Locality grant	0.00	0.00	0.00
<b>Total Other Receipts</b>	<u>2,518.60</u>	<u>1,676.18</u>	<u>842.42</u>
<b>CIL</b>			
CIL	0.00	10,245.94	-10,245.94
<b>Total CIL</b>	<u>0.00</u>	<u>10,245.94</u>	<u>-10,245.94</u>
<b>Total Receipts</b>	<u><b>25,150.60</b></u>	<u><b>23,084.12</b></u>	<u><b>2,066.48</b></u>



**RATTLEDEN PARISH COUNCIL  
BALANCES STATEMENT**

£

**Bank account      TSB Current**

Balance per bank statement at 31/08/2023	100.90
Balance per accounts	100.90
Opening_balance	176.71
Total receipts	23,383.69
Total payments	-7,959.50
Total transfers	-15,500.00
<b>Closing balance per cash book</b>	<u>100.90</u>

**Bank account      TSB Deposit**

Balance per bank statement at 31/08/2023	111,986.23
Balance per accounts	111,986.23
Opening_balance	96,070.21
Total receipts	416.02
Total payments	
Total transfers	15,500.00
<b>Closing balance per cash book</b>	<u>111,986.23</u>

**Combined**

Opening_balance	96,246.92
Total receipts	23,799.71
Total payments	-7,959.50
Closing balance	<u>112,087.13</u>

**Funds Analysis**

As at 31 August 2023

Reserve	Balance b/fwd	Receipts	Payments	Transfers	Balance c/fwd
General Reserve	96,246.92	12,838.18	-7,043.14	-66,196.25	35,845.71
CIL Funds Reserve	0.00	10,245.94	-656.44	66,196.25	75,785.75
<b>TOTAL</b>	<u>96,246.92</u>	<u>23,084.12</u>	<u>-7,699.58</u>	<u>0.00</u>	<u>111,631.46</u>

*Funds to Cash reconciliation:*

VAT		715.59	-259.92	455.67
Cash	<u>96,246.92</u>	<u>23,799.71</u>	<u>-7,959.50</u>	<u>112,087.13</u>

**Finance Councillor**

**Rattlesden Parish Council**  
**Payments for approval**  
**August 2023**

<b>Date</b>	<b>Description</b>	<b>Supplier / customer</b>	<b>Account</b>	<b>Reserve</b>	<b>Net</b>	<b>VAT</b>	<b>Total</b>
14/08/2023	July invoice	John Lee (Felsham Gardeners)	Grounds	General Reserve	-300.00	0.00	-300.00
14/08/2023	SID Battery charger	Elan City	Fixed assets	CIL Funds Reserve	-115.56	-23.11	-138.67
31/08/2023	Salary - Aug	Freya McBain	Salaries	General Reserve	-272.50	0.00	-272.50
31/08/2023	Salary - Aug	Andrew Scott	Salaries	General Reserve	-298.75	0.00	-298.75
31/08/2023	PAYE - Aug	HMRC	Salaries	General Reserve	-181.20	0.00	-181.20
					<b>-1,168.01</b>	<b>-23.11</b>	<b>-1,191.12</b>

Approved

Approved

**Rattlesden Parish Council**  
**Payments for approval**  
**September 2023**

<b>Date</b>	<b>Description</b>	<b>Supplier / customer</b>	<b>Account</b>	<b>Net</b>	<b>VAT</b>	<b>Total</b>
30/09/2023	Salary - Sept	Freya McBain	Salaries	-272.50	0.00	-272.50
30/09/2023	Salary - Sept	Andrew Scott	Salaries	-298.75	0.00	-298.75
30/09/2023	Election recharges	Mid Suffolk District Council	Miscellaneous	-151.09	0.00	-151.09
30/09/2023	Cemetery+ August	John Lee (Felsham Gardeners)	Grounds	-335.00	0.00	-335.00
30/09/2023	Printing Q2	Andrew Scott	Expenses	-8.98	0.00	-8.98
				<b>-1,066.32</b>	<b>0.00</b>	<b>-1,066.32</b>

Approved

Approved

# Annual Internal Audit Report 2022/23

## RATTLESDEN PARISH COUNCIL

<https://rattlesden.suffolk.cloud/parish-council/>

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

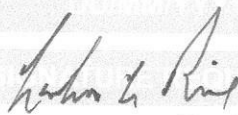
Date(s) internal audit undertaken

14/06/2023 26/06/2023

Name of person who carried out the internal audit

Graham Charles Reid

Signature of person who carried out the internal audit



Date

26/06/2023

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

14 August 2023

The Councillors  
Rattlesden Parish Council  
c/o Cllr. Kerry Burn  
Pikeman's Rest  
Top Road  
Rattlesden  
IP30 0SJ

**STRICTLY PRIVATE AND CONFIDENTIAL**

Ladies and Gentlemen

**RATTLESDEN PARISH COUNCIL (THE 'COUNCIL')  
INTERNAL AUDIT FOR THE YEAR ENDED 31 MARCH 2023**

Following my recent internal audit review, my official report was filed by the Parish Clerk as part of the Annual Governance and Accountability Return. It is included as an attachment to this letter and shows that I was satisfied in all material respects with the conduct of the Council's affairs last year.

Following discussions with the Clerk, Andrew Scott, I now set out observations arising from my review with some recommendations for your consideration.

**1 MATTERS ARISING FROM EARLIER YEARS**

1.1 In recent years I have made several recommendations that were considered and approved by the Council, but not subsequently implemented. This year I was particularly pleased to note that action has now been taken on these issues.

1.2 Firstly, progress was made in the following significant areas.

**1.2.1 Reserves and the precept calculation**

Policies were agreed to set the desired levels of both general reserve and Section 137 reserve at the start of each year. This helped with preparing a precept recommendation for 2023/24, which was kept unchanged as a result.

**1.2.2 The Community Infrastructure Levy ('CIL')**

Substantial funds for infrastructure investment were anticipated several years ago and have since been received. The Council is responsible for spending this time-restricted income and it was encouraging to see that it was the subject of discussions in Council meetings during the year. The matter is considered further in section 2 below.

**1.2.3 Grants from the CIL fund**

The experience with the grants made to the Rattlesden Primary Academy during 2021 demonstrated a clear need to maintain a formal record of terms and conditions for CIL fund grants. Andrew Scott has since introduced a suitable, pro-forma application form, which will be completed for all such grants.

#### 1.2.4 **Bank deposit account interest**

For many years, the Council's bank balances have increased steadily and significantly, yet until recently little was kept in the interest-earning deposit account. Last year, a rigorous approach was taken, ensuring that temporarily surplus funds were regularly placed on deposit. As a result, deposit interest totalled almost £500 during 2022/23.

- 1.3 Other previous recommendations related to regulatory and administrative matters, and these were outstanding at the end of 2021/22. Suitable action has now been taken, including:
- A fixed assets inspection, confirming physical condition and entry in the Register of Assets.
  - A review and updating of the Council's various governance policy documents.
  - A review and updating of the Risk Register. Risk assessments in respect of the village warden and the Speed Indicator Devices have since been added to the Register.
  - Renewal of the Faster Payments authority required by the Financial Regulations.
  - Updating of the governance documents published on the Council's website.
  - Removal of the statement, within the Finance section of the website, that Rattlesden has 'small Council' status and is subject to the transparency code (annual income up to £25,000). This has not been the case for several years and is unlikely to be so for the foreseeable future.
  - Publishing, within the Meetings section of the website, all accompanying reports and papers for Council meetings – not just the agendas.

## 2 **SPENDING CIL FUNDS**

- 2.1 The Council receives CIL payments half-yearly from Mid-Suffolk District Council, to be spent on parish infrastructure needs. To the extent this income is not used within five years of receipt, it may have to be returned. These receipts have increased dramatically over the last two years, so plans for substantial CIL fund spending will be wanted in the short to medium term.
- 2.2 To make progress, the Councillors decided in June 2022 to consult the parish residents about infrastructure needs and it was agreed to create a website questionnaire for the purpose. This is in line with the district council's recommendation that parish councils should engage with their local communities on infrastructure investment. However, the questionnaire has still to be produced and so the proposed consultation process has not begun.

### **Recommendation**

- 2.3 I recommend that this CIL consultation, approved more than a year ago, now be considered a priority, to be carried out as soon as reasonably practicable. A proper appraisal of all suitable suggestions put forward should then be made and a formal plan for CIL investment approved.
- 2.4 To this end, the district council recommends preparing a Parish Infrastructure Investment Plan to help identify and prioritise infrastructure spending needs. The Mid-Suffolk District Council website contains guidance on this process, together with a suggested template.
- 2.5 Such a plan would underpin the spending decisions that will be needed over the next few years. It should be flexible, and regularly reviewed as circumstances change, but I suggest that it should be published on the Council website, evidencing the outcomes of the consultation and showing engagement with the local community.

## 3 **RESERVES AND THE PRECEPT**

- 3.1 When considering the required precept each year, allowance must be made both for a general reserve (to cover everyday activities) and for 'earmarked' reserves, which represent funds allocated by the Councillors for specific future purposes.

- 3.2 Confirming the amount of these reserves is key to setting the precept for the following year – too little and future activities may be at risk; too much and parishioners may be overtaxed. Consistency in this respect is therefore advisable and the Councillors have taken significant steps towards this, as outlined below.

#### **The general reserve**

- 3.3 Maintaining a general reserve fund is advisable, to allow for any unbudgeted increases in operating costs or unforeseen expenses. For the 2023/24 precept onwards, Councillors decided that this general reserve should be established at the level of six months' normal expenditure, as budgeted for the year ahead. This is in accordance with recommended best practice.

#### **The Section 137 reserve**

- 3.4 This is effectively an earmarked reserve, specifically to fund payments for the benefit of parish residents where there is no other authorising power. The budget for S.137 payments is entirely at the Council's discretion, subject to a statutory limit each year (£9.93 per elector for 2023/24).
- 3.5 To allow Councillors to use this power to greatest effect, as and when opportunities arise, the Finance Councillor suggested the budget for 2023/24 onwards should be set at the maximum permissible total. This would provide a consistent approach, and the policy was agreed. When setting a precept in future, therefore, provision will need to be made to restore the total of the S.137 reserve to the statutory limit for the year ahead.

#### **The CIL reserve**

- 3.6 The Council also holds a CIL reserve, comprising unspent CIL receipts. This is a special case as the income does not derive from the precept. Amounts received are outside the control of the Council and must be ring-fenced solely for infrastructure spending. The unspent funds therefore form an earmarked reserve of their own, separate from the general fund. The amount held in the reserve is not discretionary: it is simply the total of CIL monies in hand.

### **4 OTHER 'EARMARKED' RESERVES**

- 4.1 When presenting the budget for 2023/24, Andrew Scott noted that the unallocated funds, after allowing for the S.137 and CIL reserves as above, exceeded the general reserve requirement of six months' budgeted expenses. He suggested some specific, 'earmarked' reserves that would absorb this amount. The Council agreed to carry forward the surplus but to postpone any firm decisions on individual earmarked reserves until the CIL consultation had taken place.
- 4.2 The need for holding earmarked reserves should normally be agreed by the Councillors before deciding on a precept, as the required amounts may have a significant bearing on any proposal. Earmarking reserves from the general fund is an entirely separate matter from the CIL fund, as explained in 3.6 before. The outcome of the CIL consultation is therefore not directly relevant.

#### **Recommendation**

- 4.3 I recommend that this matter is addressed soon and in good time for the 2024/25 budgeting and precept setting process. It seems unlikely that the proposed CIL consultation will be completed beforehand and, in any event, should that exercise give cause to earmark a reserve from the general fund, that can be agreed at the time (or, if appropriate, funded from the S.137 reserve).
- 4.4 Agreement of these specific reserves, along with the draft budget for the year ahead, will give key information to help decide on the precept to set. The other elements can be determined as noted in section 3 above. A suitable precept can then be computed using the template that I set out last year. This will demonstrate that the funds to be retained for the future are arrived at on a proper basis and will justify the consequent precept demands. The need for earmarked reserves, and their amounts, should be reassessed each year as part of the budgeting process.

## **5 SUNDRY MATTERS**

### **The Parish Plan**

- 5.1 Whilst the sections of the Council's website dealing with Data Protection, Finance, Meetings, and Policies & Procedures are up to date, the Planning section contains a Parish Plan statement from January 2003. Understandably, this plan is long out of date and is not relevant for current planning matters. Councillors may wish to consider creating a new Parish Plan in time, but for the moment I suggest the 2003 plan is removed from the website.

### **The Hanging Hill allotments**

- 5.2 A new lease has been signed with Suffolk County Council, but a matching sub-lease has not yet been completed with HHAA. I understand this delay is caused by concern over insurance responsibilities. It highlights a small risk for the Council with these arrangements as, should problems arise, the Council may have obligations as a lessee and have difficulty recovering all consequent costs from the sub-tenant. I recommend this risk should be noted in the register.

### **5.3 S.137 and CIL payments**

It is important to record the appropriate power under which such grants are made. There were two instances last year where the authorising power was not stated in the minutes.

### **5.4 The Parish Clerk's salary**

This salary is linked to national pay scales, which are revised annually, but the increase for the current year was not formally noted. For the record, I suggest that each year's uplift should be acknowledged by the Councillors, in general terms, and minuted.

### **5.5 Tending verges and footpaths**

The Council has discussed arranging for additional cutting of verges and footpaths and clearing around road signs. At present, there is only a limited service from the county council and the substantial recent development of the parish, with increasing road and foot traffic, has led to health and safety concerns. Insurance issues mean that the use of outside contractors, rather than volunteers, may be thought preferable. I understand that this is done in neighbouring parishes, and I feel that the costs involved would be an appropriate use of CIL funds.

## **CONCLUSION**

During his brief time as Parish Clerk, Andrew Scott has been instrumental in updating and ensuring compliance with the internal controls and procedures of the Council. In my opinion, they are now of a suitably high standard for the future conduct of parish affairs.

I shall be pleased to provide any further information Councillors may require, or to discuss any of these matters at a meeting.

Yours faithfully

**Graham Reid**

cc Mr Andrew Scott, Parish Clerk



## **Rattlesden Parish Council Grant Application form**

**APPLICANT NAME AND CONTACT DETAILS**

Sue Theeman suetheeman@hotmail.com 01449 736384

**NAME OF GROUP**

Rattlesden Preschool

**DESCRIPTION OF GROUP'S PURPOSE AND ACTIVITIES**

To enhance the development and education of children primarily under statutory school age by offering appropriate play facilities and training courses in a safe and pleasant environment.

**PROJECT/ACTIVITY/ITEM FOR WHICH FUNDING IS BEING SOUGHT**

Complete redesign and improvement to the garden behind the Village Hall, including new shed, fencing, paving, lawn and layout of the play areas.

**HOW WILL THIS BENEFIT THE PARISHIONERS OF RATTLESDEN**

The Preschool children will have. safer and cleaner environment in which to play, shelter from the weather, and learn about growing flowers and vegetables.

**COSTS OF PROJECT/ACTIVITY/ITEM**

Approximately £14,000

**AMOUNT OF FUNDING OBTAINED/BEING SOUGHT FROM OTHER SOURCES**

We have been granted £3,500 from the Childwick Trust and £2,500 from the Hassenbrook Lodge of Freemasons.

**AMOUNT OF FUNDING SOUGHT FROM RATTLESDEN PARISH COUNCIL**

£8,000

I hereby apply for grant funding from Rattlesden Parish Council as set out above. if granted, the funds will be used only for the stated purpose, and I will supply proof of expenditure as appropriate.

Signed

Sue Theeman

On behalf of Rattlesden Preschool Committee

Date 25.07.2023

# RATTLESDEN PARISH COUNCIL

## GRANT APPLICATION FORM

### APPLICANT NAME AND CONTACT DETAILS

Carol Williamson

[ecwil@hotmail.com](mailto:ecwil@hotmail.com) / 01449 736362

### NAME OF GROUP

Rattlesden Village Hall Management Committee

### DESCRIPTION OF GROUP'S PURPOSE AND ACTIVITIES

To provide a meeting place for residents of the parish: currently principally pre-school and badminton

### PROJECT/ACTIVITY/ITEM FOR WHICH FUNDING IS BEING SOUGHT

Secondary double glazing as the first step to insulating the premises and improving fuel efficiency

### HOW WILL THIS BENEFIT THE PARISHIONERS OF RATTLESDEN?

The premises will be less cold during the winter months and less expensive to heat (the cost of heating is separate from our hire charges)

### COSTS OF PROJECT/ACTIVITY/ITEM *include any VAT if you are not able to reclaim it from HMRC*

Anticipated to be in the region of £2,460.00 (this includes VAT)

### AMOUNT OF FUNDING OBTAINED/BEING SOUGHT FROM OTHER SOURCES

None

### AMOUNT OF FUNDING SOUGHT FROM RATTLESDEN PARISH COUNCIL

£2,460.00

I hereby apply for grant funding from Rattlesden Parish Council as set out above. If granted, the funds will be used only for the stated purposes, and I will supply proof of expenditure as appropriate.

Signed E C Williamson

On behalf of Rattlesden Village Hall Management Committee

Date 22.7.2023

# RATTLEDEN PARISH COUNCIL

## GRANT APPLICATION FORM

### APPLICANT NAME AND CONTACT DETAILS

Carol Williamson

[ecwil@hotmail.com](mailto:ecwil@hotmail.com) / 01449 736362

### NAME OF GROUP

Rattlesden Village Hall Management Committee

### DESCRIPTION OF GROUP'S PURPOSE AND ACTIVITIES

To provide a meeting place for residents of the parish: currently principally pre-school and badminton

### PROJECT/ACTIVITY/ITEM FOR WHICH FUNDING IS BEING SOUGHT

Internal cladding of the main hall.

### HOW WILL THIS BENEFIT THE PARISHIONERS OF RATTLEDEN?

As part of our updating and insulating scheme, this will ensure that premises will be warmer during the winter months and less expensive to heat (the cost of heating is separate from our hire charges), making it a more comfortable and acceptable venue.

### COSTS OF PROJECT/ACTIVITY/ITEM *include any VAT if you are not able to reclaim it from HMRC*

An estimate from Keith Graham is £11,000 (this includes VAT): working outside pre-school hours.

### AMOUNT OF FUNDING OBTAINED/BEING SOUGHT FROM OTHER SOURCES

None

### AMOUNT OF FUNDING SOUGHT FROM RATTLEDEN PARISH COUNCIL

£11,000.00

I hereby apply for grant funding from Rattlesden Parish Council as set out above. If granted, the funds will be used only for the stated purposes, and I will supply proof of expenditure as appropriate.

Signed E C Williamson

On behalf of Rattlesden Village Hall Management Committee

Date 24.7.2023

## **RATTLEDEN PARISH COUNCIL: GOVERNANCE**

### **02 FINANCIAL REGULATIONS**

Adopted 2017-02-28; Last Updated 2022-06-28

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#### **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 must be observed in conjunction with the Council's standing orders and any individual financial regulations relating to contracts.
- 1.2 The Council is responsible in law for ensuring that its financial management is adequate and effective, and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.
- 1.3 The Council's accounting control systems must include measures:
  - a. for the timely production of accounts;
  - b. that provide for the safe and efficient safeguarding of public money;
  - c. to prevent and detect inaccuracy and fraud; and
  - d. 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 the Council are expected to follow the instructions within these regulations and not to entice employees to breach them. Failure to follow instructions within these regulations brings the office of councillor into disrepute.
- 1.8 The Responsible Financial Officer (RFO) holds a statutory office appointed by the Council. The Clerk has been appointed as RFO for this Council and these regulations will apply accordingly.
- 1.9 The RFO:
  - a. acts under the policy direction of the Council;
  - b. administers the Council's financial affairs in accordance with all acts, regulations and proper practices;
  - c. determines, on behalf of the Council, its accounting records and accounting control systems;
  - d. ensures the accounting control systems are observed;
  - e. maintains the accounting records of the Council up-to-date in accordance with proper practices;
  - f. assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
  - g. 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 management information prepared for the Council, comply with the Accounts and Audit Regulations.

## **RATTLEDEN PARISH COUNCIL: GOVERNANCE**

### **02 FINANCIAL REGULATIONS**

Adopted 2017-02-28; Last Updated 2022-06-28

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- 1.11 The accounting records determined by the RFO shall, in particular, contain:
- a. 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 account relate;
  - b. a record of the assets and liabilities of the Council; and
  - c. 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:
- a. procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable, and as accurately and reasonably as possible;
  - b. procedures to enable the prevention and detection of inaccuracies and fraud, and the ability to reconstruct any lost records;
  - c. identification of the duties of officers dealing with financial transactions;
  - d. procedures to ensure that uncollectable amounts, including any bad debts, are submitted to the Council for approval to be written off and that any such approval is shown in the accounting records; and
  - e. 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:
- a. setting the final budget and the precept (council tax requirement);
  - b. approving accounting statements;
  - c. approving the Annual Governance Statement;
  - d. borrowing;
  - e. writing off bad debts;
  - f. declaring eligibility for the General Power of Competence; and
  - g. addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full Council only.
- 1.14 In these financial regulations, references to the Accounts and Audit 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. References to the terms '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).

## **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 A Finance Councillor, a member other than the Chairman, shall be appointed by the Council. The Finance Councillor will have oversight of all financial matters on behalf of the Council including the verification of bank reconciliations (for all accounts) produced by the RFO. The Finance Councillor shall sign the reconciliations and the original bank statements as evidence of verification. As appropriate, the Finance Councillor will monitor and review the financial governance of the Council and recommend to the Council any actions required to promote compliance with audit, legislation and best practice.

## **RATTLESDEN PARISH COUNCIL: GOVERNANCE**

### **02 FINANCIAL REGULATIONS**

Adopted 2017-02-28; Last Updated 2022-06-28

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- 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 necessary for the purpose of the audit and shall supply (as appropriate) 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 control required by the Council in accordance with proper practices.
- 2.6 The internal auditor shall:
- a. be competent and independent of the financial operations of the Council;
  - b. report to Council in writing, or in person, with a minimum of one annual written report during each financial year;
  - c. demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - d. 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:
- a. perform any operational duties for the Council;
  - b. initiate or approve accounting transactions; or
  - c. 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 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 The RFO must each year, by no later than January, prepare detailed estimates of all receipts and payments including the use of reserves, and all sources of funding for the following financial year in the form of a budget to be considered by the Council.

## **RATTLESDEN PARISH COUNCIL: GOVERNANCE**

### **02 FINANCIAL REGULATIONS**

Adopted 2017-02-28; Last Updated 2022-06-28

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- 3.2 The Council shall consider annual budget proposals in relation to the Council's three-year forecast (if in place) of revenue, and capital receipts and payments, including recommendations for the use of reserves and sources of funding, and update the forecast accordingly.
- 3.3 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 supply each member with a copy of the approved annual budget.
- 3.4 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.
- 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. During the budget year, and with the approval of the Council, 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 Salary budgets are to be reviewed at least annually in March for the following financial year and such review shall be evidenced by an appropriate record in the minutes of the relevant Council meeting.
- 4.5 In cases of extreme risk to the delivery of Council services the RFO may, with the agreement of the Chairman (or Vice-Chairman in the absence of the Chairman), authorise revenue expenditure on behalf of the Council. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The RFO shall report such action 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, if needed, the requisite borrowing approval has been obtained.
- 4.7 All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.8 The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose 'material' shall be in excess of £100 or 10% of the budget.
- 4.9 Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

**5 Banking Arrangements and Authorisation of Payments**

- 5.1 The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council. 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. A detailed list of all payments shall be disclosed within the minutes of the meeting at which payment was authorised.
- 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 record expenditure against the appropriate budget heading. The RFO shall pay all invoices submitted, and which are in order, at the next available Council meeting.
- 5.5 If any payments are necessary to avoid charges to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payments is before the next scheduled meeting of Council, where the RFO certifies that there is no dispute or other reason to delay payments, then the RFO may take all steps necessary to settle the same 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 salaries, PAYE, and regular maintenance contracts) for which the Council may authorise payment for the year provided that the requirements of regulation 4.1 above are adhered to, and provided also that a list of such payments shall be submitted to the next appropriate meeting of Council.
- 5.7 A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and/or made.
- 5.8 Members are subject to the LGA Model Councillor Code of Conduct 2020 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 Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by the Finance Councillor.

**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 formal authorisation, the Council shall give instruction that a payment shall be made.



## RATTLESDEN PARISH COUNCIL: GOVERNANCE

### 02 FINANCIAL REGULATIONS

Adopted 2017-02-28; Last Updated 2022-06-28

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- 6.3 All payments shall be effected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council.
- 6.4 Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council shall be signed by two members of Council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.5 To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6 Cheques or orders for payment shall not normally be presented for signature other than at a Council meeting. Any signatures obtained away from such meetings shall be reported to the Council at the next convenient meeting.
- 6.7 If thought appropriate by the Council, payment for utility supplies (energy, telephone and water) and any national non-domestic rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to Council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the Council at least every ~~two~~three years.
- 6.8 If thought appropriate by the Council, payment ~~for certain items (principally salaries)~~ may be made by banker's standing order provided that the instructions are signed or otherwise evidenced by two members and any payments are reported to Council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the Council at least every ~~two~~three years.
- 6.9 If thought appropriate by the Council, payment ~~for certain items~~ may be made by Faster Payments, Bacs or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to the Council as made. Approval for the use of Faster Payments, Bacs or CHAPS shall be renewed by resolution of the Council at least every ~~two~~three years.
- 6.10 If thought appropriate by the Council and duly authorised by the same, payment ~~for certain items~~ may be made by Internet banking transfer. In such circumstances, an appropriate record must be retained.
- 6.11 The RFO shall not disclose any PIN or password relevant to the working of the Council or its bank accounts unless authorised to do so by the Council.
- 6.12 Where Internet banking arrangements apply, the RFO shall be appointed as the service administrator. The bank mandate approved by the Council shall identify those councillors authorised to approve transactions on those accounts.
- 6.13 The Council will not maintain any form of cash float. Any cash received must be banked intact. Any payments made in cash by the RFO (such as for postage, ICT consumables or minor

## **RATTLESDEN PARISH COUNCIL: GOVERNANCE**

### **02 FINANCIAL REGULATIONS**

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stationery items) shall be refunded quarterly.

#### **7 Payment of Salaries**

- 7.1 Salary rates shall be as agreed by the Council.
- 7.2 Payment of salaries and payment of deductions from salary such as may be required to be made for PAYE/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 financial 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 Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.5 Before employing interim staff the Council must consider a full business case.

#### **8 Loans and Investments**

- 8.1 All borrowings shall be negotiated and effected in the name of the Council, after obtaining any necessary borrowing approval. The application for borrowing approval, terms and purpose, and subsequent arrangements for the loan, shall only be approved by the full Council
- 8.2 Any financial arrangement which does not require formal borrowing approval from the Secretary of State (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 the Council in respect of value for money for the proposed transaction.
- 8.3 All investments of money under the control of the Council shall be in the name of the Council.
- 8.4 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.5 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 regulations 5 and 6 above.

#### **9 Income**

- 9.1 The collection of all sums and accounts due to the Council shall be the responsibility 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.
- 9.3 The Council will review all fees and charges at least annually, following a report of the RFO.

## **RATTLEDEN PARISH COUNCIL: GOVERNANCE**

### **02 FINANCIAL REGULATIONS**

Adopted 2017-02-28; Last Updated 2022-06-28

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- 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 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 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 following the financial year end.

#### **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 records shall be controlled by the RFO.
- 10.3 Value for money shall be obtained at all times. The RFO 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 shall ensure a record is maintained of all purchases which will show the appropriate statutory authority/power being used.

#### **11 Contracts**

- 11.1 Procedures as to contracts are laid down as follows:
  - a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
    - i) for the supply of gas, electricity, water, sewerage and telephone services;
    - ii) for specialist services such as are provided by legal professionals acting in disputes;
    - iii) for work to be executed, or goods or materials to be supplied, which consist of repairs to or parts for existing machinery or equipment or plant;
    - iv) for work to be executed, or goods or materials to be supplied, which constitute an extension of an existing contract by the Council;
    - v) for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum a report to and an approved Council resolution shall be required); and

- vi) for goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
- b) Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ('The Regulations') which is valued at £25,000 or more, the Council shall comply with the relevant requirements of The Regulations.
- 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 exceeds thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change 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 RFO 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 RFO 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 RFO in the presence of at least one member of Council.
- g) Any invitation to tender issued under this regulation shall be subject to standing order 18 and shall refer to the terms of the Bribery Act 2010.
- h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in regulation 11.1a above, the RFO shall obtain three written quotations (priced descriptions of the proposed supply); where the value is expected to be below £3,000 and above £1,000 the RFO shall obtain three quotations (priced descriptions of the proposed supply) which need not be in writing always provided that the eventual supply is the subject of written confirmation of costings, terms and conditions; where the value is expected to be below £1,000 and above £250 the RFO shall obtain three estimates which need not be in writing. Otherwise, financial regulation 10.3 above shall apply. In all cases, orders shall only be placed upon the resolution of the Council.
- i) The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j) Should it occur that the Council does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

## **12 Payments Under Contracts for Building or Other Construction Works**

12.1 Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

12.2 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall

be submitted to the Council.

12.3 Any variation to a contract, or addition to or omission from a contract, must be approved by the Council and be given by the RFO to the contractor in writing, the Council being informed where the final cost is likely to exceed the financial provision.

### **13 Assets, Properties and Estates**

13.1 The RFO 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.

13.2 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 £250.00.

13.3 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).

13.4 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).

13.5 Subject only to the limit set in regulation 13.2 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.

13.6 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, in conjunction with a health and safety inspection of assets.

### **14 Insurance**

14.1 Following the annual risk assessment as per regulation 16 below, the RFO shall effect all insurances and negotiate all claims on the Council's insurers.

14.2 The RFO shall give prompt notification to the Council of all new risks, properties or assets which require to be insured and of any alterations affecting existing insurances.

14.3 The RFO shall keep a record of all insurances effected by the Council and the risks, properties and assets covered thereby, and annually review it.

14.4 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.

14.5 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.

## **15 Charities**

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

## **16 Risk Management**

16.1 The Council is responsible for putting in place arrangements for the management of risk. The RFO shall prepare for approval by the Council a Risk Register incorporating, for all activities of the Council, appropriate assessments and actions for the mitigation of risks identified. Risk statements and consequential risk management arrangements shall be reviewed by the Council at least annually.

16.2 When considering any new activity, the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council (and addition to the Register).

## **17 Suspension and Revision of Financial Regulations**

17.1 It shall be the duty of the Council to review the financial regulations of the Council from time to time. The RFO shall monitor changes in legislation and/or proper practices, and shall advise the Council of any requirement for a consequential amendment to these financial regulations.

17.2 The Council may, by resolution of the Council duly notified prior to the relevant meeting of the 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 Council members.