

Deal Town Council, Town Hall, High Street, Deal, Kent CT14 6TR

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[www.deal.gov.uk](http://www.deal.gov.uk)

**To all Committee Members:** You are hereby summoned to attend a meeting of the Finance & General Purposes Committee at the Town Hall on **Tuesday 19<sup>th</sup> November 2024** at 7.15pm to transact the business shown on the agenda below.

**Members of the public and press are welcome to attend.**

Any member of the public may submit a written statement of no more than 500 words relating to any item on this agenda. These must be received by 10am on Monday 18<sup>th</sup> November by email to [deal.town.council@deal.gov.uk](mailto:deal.town.council@deal.gov.uk) or post to the above address. These statements will be circulated to all present at the meeting and become part of the public record of the meeting, names will be redacted.



**Paul Bone**  
**Responsible Finance Officer**

**Date: 13 November 2024**

### **AGENDA**

1	<b>Chairperson's opening remarks:</b>	Chairperson
2	<b>Apologies for absence:</b>	
3	<b>Declarations of interest:</b> To receive any declarations of interest from Members in respect of business to be transacted on the agenda.	Attach. 1
4	<b>Public Participation and Statements received:</b> For Councillor information: Members of the public may make representations, answer questions and give evidence at the meeting in respect of the business on the agenda. This shall not exceed 15 minutes.	
5	<b>The minutes of the previous Finance &amp; General Purposes Committee meeting held on 17<sup>th</sup> September 2024 for approval and signing:</b> Decision required.	Attach. 2
6	<b>Finance Income &amp; Expenditure figures and Full Bank reconciliation to 31st October 2024:</b> Information to note.	Attach. 3
7	<b>Annual Grants Round 2:</b> Decisions required.	Attach. 4
8	<b>External Auditor's report:</b> Decision required.	Attach. 5
9	<b>Braderie:</b> Decisions required.	Attach. 6
10	<b>Town Hall Free use request:</b> Decision required	Attach. 7
11	<b>Town Hall Christmas Decorations:</b> Decisions required.	Attach. 8
12	<b>Town Hall event/meeting chairs:</b> Decision required.	Attach. 9
13	<b>National Pay award:</b> Decision required.	Attach. 10
14	<b>DTC Financial regulations update:</b> Decision required.	Attach. 11
15	<b>Date of next F&amp;GP Committee meeting:</b> Decisions required.	Attach. 12

**Members Cllrs, TB, DP, BB, SB, DC, MC, ME, & LC**

## **Declarations of Interest**

### **Disclosable Pecuniary Interest (DPI)**

Where a Member has a new or registered DPI in a matter under consideration they must disclose that they have an interest and, unless the Monitoring Officer has agreed in advance that the DPI is a 'Sensitive Interest', explain the nature of that interest at the meeting. The Member must withdraw from the meeting at the commencement of the consideration of any matter in which they have declared a DPI and must not participate in any discussion of, or vote taken on, the matter unless they have been granted a dispensation permitting them to do so. If during the consideration of any item a Member becomes aware that they have a DPI in the matter they should declare the interest immediately and, subject to any dispensations, withdraw from the meeting.

### **Other Significant Interest (OSI)**

Where a Member is declaring an OSI they must also disclose the interest and explain the nature of the interest at the meeting. The Member must withdraw from the meeting at the commencement of the consideration of any matter in which they have declared a OSI and must not participate in any discussion of, or vote taken on, the matter unless they have been granted a dispensation to do so or the meeting is one at which members of the public are permitted to speak for the purpose of making representations, answering questions or giving evidence relating to the matter. In the latter case, the Member may only participate on the same basis as a member of the public and cannot participate in any discussion of, or vote taken on, the matter and must withdraw from the meeting in accordance with the Council's procedure rules.

### **Voluntary Announcement of Other Interests (VAOI)**

Where a Member does not have either a DPI or OSI but is of the opinion that for transparency reasons alone s/he should make an announcement in respect of a matter under consideration, they can make a VAOI. A Member declaring a VAOI may still remain at the meeting and vote on the matter under consideration.

#### **Note to the Code:**

Situations in which a Member may wish to make a VAOI include membership of outside bodies that have made representations on agenda items; where a Member knows a person involved, but does not have a close association with that person; or where an item would affect the well-being of a Member, relative, close associate, employer, etc. but not his/her financial position. It should be emphasised that an effect on the financial position of a Member, relative, close associate, employer, etc OR an application made by a Member, relative, close associate, employer, etc would both probably constitute either an OSI or in some cases a DPI.

**Deal Town Council, Town Hall, High Street, Deal, Kent CT14 6TR**

The Minutes of the Finance and General Purposes Committee meeting held at the Town Hall  
on Tuesday 17 September 2024 at 7.15pm.

Present: Cllr D Parks (Vice-Chairperson)  
Cllr S Beer

Cllr D Cronk  
Cllr M Eddy

Officers:

Mr Paul Bone (Responsible Finance Officer)  
Ms Heather McAdam (Assistant Finance Officer)  
Ms Polly Read (Clerical Officer)

Others: None present

1	<b>Chairperson's opening remarks:</b> Cllr D Parks advised that he would be chairing the meeting and read out the fire evacuation and meeting procedure.	Vice-Chairperson
2	<b>Apologies of absence:</b> Apologies were received from Cllr T Bond and Cllr M Cronk due to work commitments, and from Cllr L Craggs and Cllr B Bano due to prior commitments.	R.F.O.
3	<b>Declarations of interest:</b> None received.	
4	<b>Public participation and statements received:</b> None received.	
5	<b>The minutes of the previous Finance &amp; General Purposes Committee meeting held on 23<sup>rd</sup> July 2024 for approval and signing:</b> Members RESOLVED: To accept the minutes from the Finance & General Purposes Committee meeting held on 23 July 2024 as a true and accurate record. (P) Cllr D Cronk (S) Cllr M Eddy. All agreed. The Vice-Chairperson duly signed the minutes.	Vice-Chairperson
6	<b>Finance Income &amp; Expenditure figures and Full Bank reconciliation to 31<sup>st</sup> August 2024:</b> Members RESOLVED: To note the information. (P) Cllr D Cronk (S) Cllr M Eddy. All agreed.	
7	<b>Undercroft Conditions of Hire review:</b> Following debate, Members RESOLVED: To amend recommendation 1 to exclude private sales benefiting individuals. (P) Cllr S Beer (S) Cllr D Cronk. All agreed. Members then considered the amended recommendations and RESOLVED: 1. To expand the hire of the Undercroft on a Saturday from just Charities to include Local not for profit organisations and Community groups subject to private sales not benefiting individuals. 2. To extend the hire of the Undercroft to include Wednesday, between 1000-1400hrs, under the same Conditions of use, but excluding music as unlike on Saturdays, the High Street is not shut off to traffic between these times. 3. To accept the updated Undercroft Booking Form and Conditions of use form. 4. To keep the charge at £25 per hire and to review annually. (P) Cllr D Cronk (S) Cllr S Beer. All agreed.	Facilities Manager  Facilities Manager  Facilities Manager R.F.O.
8	<b>Allotment Officer's report:</b> Following discussion. Members RESOLVED: to accept the Allotment Officer's report and to approve the erection of a 6ft x 8ft greenhouse constructed of Aluminum with polycarbonate panes on a	Allotment Officer

	<p>steel base that incorporates water harvesting on Plot 1A of the Park Avenue allotment site. (P) Cllr S Beer (S) Cllr D Cronk. All agreed.</p>	
9	<p><b>Grants review:</b> Following debate two amendments were considered: Cllr S Beer proposed a change to the groups eligible to apply in the application guidelines. Members then RESOLVED: To remove the Deal / St Omer Twinning Society and Deal Town Council from the list of eligible groups who can apply for the grant. (P) Cllr S Beer (S) Cllr M Eddy. All agreed.</p> <p>Cllr M Eddy proposed a change of name of the Grant fund. Members then RESOLVED: That the grant application change its name to 'Deal Twinning Fund' and include an introductory paragraph expanding on the scope of who the fund is open to and the twinning activities that the fund promotes. (P) Cllr M Eddy (S) Cllr S Beer. All agreed.</p> <p>Members RESOLVED: To recommend to Full Council to agree and adopt the amended application guidelines and grant application forms for the Deal Twinning Fund. (P) Cllr D Cronk (S) Cllr M Eddy. All agreed.</p>	R.F.O.
10	<p><b>Community Contributions Grants:</b> Following debate Cllr M Eddy proposed that this agenda item be referred to Full Council. This was not seconded.</p> <p>Members RESOLVED: To make the following recommendation to Full Council: That an amendment to the grant text for individual grants be made to read 'grant payments are agreed to continue for a period of up to a maximum term of 3 years subject to satisfactory annual monitoring forms being supplied to the grants subcommittee.' (P) Cllr S Beer (S) Cllr D Parks. 2 For. 1 Against. 1 Abstention. Agreed.</p> <p>The Chairperson advised that he would be take the vote on each of the recommendations in the report starting with recommendation 2.</p> <p>Recommendation 2: Members RESOLVED: that the duration of the scheme is set at 4 years with a review after 3 years. (P) Cllr S Beer (S) Cllr D Parks. 2 For 1 Against 1 Abstention. Agreed.</p> <p>Recommendation 1: Members RESOLVED: to agree the proposed Community Contributions scheme and associated documents subject to the agreed change to the maximum term of 3 years for each grant. (P) Cllr S Beer (S) Cllr D Parks. 2 For. 1 Against. 1 Abstention. Motion carried.</p> <p>Recommendation 3: Members RESOLVED: that the budget for the grant scheme is set at £10,000 per annum for the duration of the scheme. (P) Cllr S Beer (S) Cllr D Cronk. 3 For 1 Against Agreed</p> <p>Recommendation 4: Members RESOLVED: that the scheme starts on 1st April 2025 for the new financial year. (P) Cllr S Beer (S) Cllr D Cronk. 3 For 1 Against Agreed</p> <p>Recommendation 5: Members RESOLVED: that validated applications be considered by the grants subcommittee and their recommendations are submitted to the next available F&amp;GP meeting for consideration. (P) Cllr D Cronk (S) Cllr S Beer. 3 For 1 Against. Agreed</p>	R.F.O.

11	<p><b>DTC Financial regulations update:</b></p> <p>Following debate Members RESOLVED: to establish a Task &amp; Finish Working Group to review DTC Financial regulation updates and remit back to the F&amp;GP committee. The Working Group to have a minimum of 3 members and a maximum of 5 members. If under 3 members wish to join the working group, then the item comes back to the next F&amp;GP committee meeting for further consideration. If over 5 members wish to join the working group, then the R.F.O in liaison with the Town Clerk make the final decision to select the group.</p> <p>(P) Cllr D Cronk (S) Cllr M Eddy. All agreed.</p>	R.F.O.
	Meeting closed time: 8:14pm	

Date:06/11/2024

Deal Town Council

Page 1

Time: 11:04

**Bank Reconciliation Statement as at 31/10/2024  
for Cashbook 1 - Nat West Combined A/C's**

User: HEATHER

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nat West Current A/C	31/10/2024		100.00
Nat West Deposit A/C	31/10/2024		384,995.73
			<u>385,095.73</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			385,095.73
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			385,095.73
		<b>Balance per Cash Book is :-</b>	<b>385,095.73</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

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

**Signatory 2:**

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

Bank Reconciliation Statement as at 31/10/2024  
for Cashbook 3 - Prepaid Card

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
PRE PAID CARD	31/10/2024		485.28
			<u>485.28</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			485.28
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			485.28
		Balance per Cash Book is :-	485.28
		Difference is :-	0.00

Signatory 1:

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

Signatory 2:

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

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayor's Charity A/C	31/10/2024		4.56
			<u>4.56</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			4.56
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			4.56
		Balance per Cash Book is :-	4.56
		Difference is :-	0.00

Signatory 1:

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

Signatory 2:

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



Bank Reconciliation Statement as at 31/10/2024  
for Cashbook 4 - Town Hall Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
PETTY CASH	31/10/2024		173.37
			<u>173.37</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			173.37
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			173.37
		Balance per Cash Book is :-	173.37
		Difference is :-	0.00

Signatory 1:

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

Signatory 2:

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

Bank Reconciliation Statement as at 31/10/2024  
for Cashbook 5 - Nat West Treasury Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nat west Treasury account	31/10/2024		150,000.00
			<u>150,000.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			150,000.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			150,000.00
		Balance per Cash Book is :-	150,000.00
		Difference is :-	0.00

Signatory 1:

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

Signatory 2:

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

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 General Income</u>							
1076 Precept	501,918	501,918	(0)			100.0%	
1080 Bank Interest	2,051	13,000	10,949			15.8%	
1999 Misc. Income	10,046	0	(10,046)			0.0%	
General Income :- Income	514,015	514,918	903			99.8%	0
Net Income	514,015	514,918	903				
<u>200 Staff Costs</u>							
4000 Salaries Gross	170,696	307,000	136,304		136,304	55.6%	
4010 Salaries Employers Pension	31,314	65,000	33,686		33,686	48.2%	
4020 Salaries Employers NI	14,426	28,000	13,574		13,574	51.5%	
4055 Travel & Subsistence	0	100	100		100	0.0%	
4070 Training	0	2,000	2,000		2,000	0.0%	
4075 Staff Uniforms	237	100	(137)		(137)	236.7%	
4080 HR & HS	750	1,621	871		871	46.3%	
4085 Payroll Services	0	0	(0)		(0)	0.0%	
4090 Staff Recruitment	0	750	750		750	0.0%	
Staff Costs :- Indirect Expenditure	217,423	404,571	187,148	0	187,148	53.7%	0
Net Expenditure	(217,423)	(404,571)	(187,148)				
<u>205 Official Car</u>							
4060 Official Car Lease	2,280	3,920	1,640		1,640	58.2%	
4065 Official Car Fuel	59	0	(59)		(59)	0.0%	
Official Car :- Indirect Expenditure	2,339	3,920	1,581	0	1,581	59.7%	0
Net Expenditure	(2,339)	(3,920)	(1,581)				
<u>210 Civic</u>							
4055 Travel & Subsistence	0	100	100		100	0.0%	
4070 Training	50	1,000	950		950	5.0%	
4200 Cllr. Allowances	4,200	4,800	600		600	87.5%	
4220 Robes & Regalia	1,062	50	(1,012)		(1,012)	2124.5%	
Civic :- Indirect Expenditure	5,312	5,950	638	0	638	89.3%	0
Net Expenditure	(5,312)	(5,950)	(638)				
<u>215 Mayor's Budget</u>							
4210 Hospitality	1,345	1,500	155		155	89.6%	
4225 Mayoral Travel & Subsistence	0	100	100		100	0.0%	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4230 Mayor Expenses	443	500	57		57	88.6%	
4235 Deputy Mayor Expenses	0	300	300		300	0.0%	
4240 Mayoress Expenses	0	300	300		300	0.0%	
Mayor's Budget :- Indirect Expenditure	1,788	2,700	912	0	912	66.2%	0
Net Expenditure	(1,788)	(2,700)	(912)				
<u>220 Administration</u>							
4070 Training	183	0	(183)		(183)	0.0%	
4080 HR & HS	775	1,622	847		847	47.8%	
4085 Payroll Services	1,942	1,855	(87)		(87)	104.7%	
4300 Mobile Phones	737	500	(237)		(237)	147.4%	
4305 Stationery	283	1,500	1,217		1,217	18.9%	
4310 Postage	(67)	500	567		567	(13.4%)	
4315 Bank Charges	837	1,500	663		663	55.8%	
4320 General Admin	3,097	8,800	5,703		5,703	35.2%	
4325 Office Equipment	26	500	474		474	5.1%	
4330 IT Equipment	2,565	3,000	435		435	85.5%	
4335 IT Support & Website	4,307	6,000	1,693		1,693	71.8%	
4340 Telephone & Broadband	1,497	1,500	3		3	99.8%	
4345 Pat Testing	0	500	500		500	0.0%	
4355 Premises (Running Costs)	0	10,000	10,000		10,000	0.0%	
4365 Legal Advice	0	500	500		500	0.0%	
4375 Marketing/Communications	(52)	2,000	2,052		2,052	(2.6%)	
4390 Waste & Recycling	1,257	2,500	1,243		1,243	50.3%	
4405 Annual Planting	31	5,000	4,969		4,969	0.6%	
4410 Flags	55	500	445		445	11.0%	
4415 Audit Fees	(1,260)	2,300	3,560		3,560	(54.8%)	
4420 Subscriptions	110	2,000	1,890		1,890	5.5%	
4430 Data Protection Officer	0	1,000	1,000		1,000	0.0%	
4435 General Maintenance	92	4,000	3,908		3,908	2.3%	
4720 Licences	150	0	(150)		(150)	0.0%	
Administration :- Indirect Expenditure	16,564	57,577	41,013	0	41,013	28.8%	0
Net Expenditure	(16,564)	(57,577)	(41,013)				
<u>225 Council</u>							
4070 Training	40	0	(40)		(40)	0.0%	
4370 Election Costs	0	6,500	6,500		6,500	0.0%	
4380 Contingency	350	10,000	9,650		9,650	3.5%	
Council :- Indirect Expenditure	390	16,500	16,110	0	16,110	2.4%	0
Net Expenditure	(390)	(16,500)	(16,110)				

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>250 Grants &amp; Donations</u>							
4470 Annual Grants	6,296	20,000	13,704		13,704	31.5%	1,300
4485 Food Poverty Fund	0	10,000	10,000		10,000	0.0%	
4490 St Omer Twinning	0	500	500		500	0.0%	
Grants & Donations :- Indirect Expenditure	6,296	30,500	24,204	0	24,204	20.6%	1,300
Net Expenditure	(6,296)	(30,500)	(24,204)				
6000 plus Transfer from EMR	1,300						
Movement to/(from) Gen Reserve	(4,996)						
<u>300 Town Hall</u>							
1100 Wedding Hire	7,799	12,500	4,701			62.4%	
1105 Chamber Hire	2,780	2,000	(780)			139.0%	
1110 Committee Room Hire	0	1,000	1,000			0.0%	
1115 Under Croft Hire	200	1,000	800			20.0%	
Town Hall :- Income	10,779	16,500	5,721			65.3%	0
4080 HR & HS	922	0	(922)		(922)	0.0%	
4345 Pat Testing	140	0	(140)		(140)	0.0%	
4360 Insurance	5,739	8,000	2,261		2,261	71.7%	
4400 Advertising	180	0	(180)		(180)	0.0%	
4420 Subscriptions	2,477	0	(2,477)		(2,477)	0.0%	
4500 Repairs & Maintenance	17,207	0	(17,207)		(17,207)	0.0%	14,036
4505 Under Croft Cleaning	880	1,000	120		120	88.0%	
4510 Furniture & Equipment	495	1,000	505		505	49.5%	
4520 Boiler Service & Maint.	(500)	500	1,000		1,000	(100.0%)	
4525 Window Cleaning	960	1,000	40		40	96.0%	
4530 Gas	3,152	4,650	1,498		1,498	67.8%	
4535 Electricity	1,687	4,360	2,673		2,673	38.7%	
4540 Water	224	265	41		41	84.7%	
4550 TH Events	0	1,800	1,800		1,800	0.0%	
4710 Rates	8,909	0	(8,909)		(8,909)	0.0%	
4720 Licences	180	500	320		320	36.0%	
Town Hall :- Indirect Expenditure	42,651	23,075	(19,576)	0	(19,576)	184.8%	14,036
Net Income over Expenditure	(31,872)	(6,575)	25,297				
6000 plus Transfer from EMR	14,036						
Movement to/(from) Gen Reserve	(17,836)						

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>305</u> <u>Police Office</u>							
1120 Police Office Rent	6,750	0	(6,750)			0.0%	4,500
Police Office :- Income	<u>6,750</u>	<u>0</u>	<u>(6,750)</u>				<u>4,500</u>
Net Income	<u>6,750</u>	<u>0</u>	<u>(6,750)</u>				
6001 less Transfer to EMR	4,500						
Movement to/(from) Gen Reserve	<u>2,250</u>						
<u>310</u> <u>VIC</u>							
1200 VIC Income	(0)	0	0			0.0%	
VIC :- Income	<u>(0)</u>	<u>0</u>	<u>0</u>				<u>0</u>
4605 Terminal Charges	152	500	348		348	30.4%	
VIC :- Indirect Expenditure	<u>152</u>	<u>500</u>	<u>348</u>	<u>0</u>	<u>348</u>	<u>30.4%</u>	<u>0</u>
Net Income over Expenditure	<u>(152)</u>	<u>(500)</u>	<u>(348)</u>				
<u>410</u> <u>Saturday Market</u>							
1410 Market Traders	27,520	43,000	15,481			64.0%	
Saturday Market :- Income	<u>27,520</u>	<u>43,000</u>	<u>15,481</u>			<u>64.0%</u>	<u>0</u>
4420 Subscriptions	0	500	500		500	0.0%	
4715 Profit Share	0	2,500	2,500		2,500	0.0%	
4730 Market General Costs	738	3,000	2,262		2,262	24.6%	
4735 Market Licence/Rates	0	1,750	1,750		1,750	0.0%	
4750 Road Closures	9,625	0	(9,625)		(9,625)	0.0%	
4760 Market Stewards	864	0	(864)		(864)	0.0%	
Saturday Market :- Indirect Expenditure	<u>11,227</u>	<u>7,750</u>	<u>(3,477)</u>	<u>0</u>	<u>(3,477)</u>	<u>144.9%</u>	<u>0</u>
Net Income over Expenditure	<u>16,293</u>	<u>35,250</u>	<u>18,957</u>				
<u>420</u> <u>Braderie Market</u>							
1415 Braderie stall holders	2,143	4,500	2,357			47.6%	
Braderie Market :- Income	<u>2,143</u>	<u>4,500</u>	<u>2,357</u>			<u>47.6%</u>	<u>0</u>
4400 Advertising	150	0	(150)		(150)	0.0%	
4705 Road Closure	740	700	(40)		(40)	105.7%	
4720 Licences	670	1,200	530		530	55.8%	
4725 First Aid	559	200	(359)		(359)	279.4%	
4730 Market General Costs	368	0	(368)		(368)	0.0%	
4740 Toilet Hire	245	300	55		55	81.7%	
Braderie Market :- Indirect Expenditure	<u>2,732</u>	<u>2,400</u>	<u>(332)</u>	<u>0</u>	<u>(332)</u>	<u>113.8%</u>	<u>0</u>
Net Income over Expenditure	<u>(589)</u>	<u>2,100</u>	<u>2,689</u>				

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>500 Public Conveniences</u>							
4800 Public Conveniences	0	35,000	35,000		35,000	0.0%	
Public Conveniences :- Indirect Expenditure	0	35,000	35,000	0	35,000	0.0%	0
Net Expenditure	0	(35,000)	(35,000)				
<u>600 Allotments Golf Road</u>							
1500 Allotment Income	2,713	2,000	(713)			135.6%	
Allotments Golf Road :- Income	2,713	2,000	(713)			135.6%	0
4500 Repairs & Maintenance	1,287	2,500	1,213		1,213	51.5%	135
4540 Water	15	742	727		727	2.0%	
Allotments Golf Road :- Indirect Expenditure	1,302	3,242	1,940	0	1,940	40.2%	135
Net Income over Expenditure	1,411	(1,242)	(2,653)				
6000 plus Transfer from EMR	135						
Movement to/(from) Gen Reserve	1,546						
<u>610 Allotments Park Ave</u>							
1500 Allotment Income	2,017	2,000	(17)			100.8%	
Allotments Park Ave :- Income	2,017	2,000	(17)			100.8%	0
4500 Repairs & Maintenance	2,028	2,500	472		472	81.1%	887
4540 Water	258	700	442		442	36.8%	
Allotments Park Ave :- Indirect Expenditure	2,286	3,200	914	0	914	71.4%	887
Net Income over Expenditure	(269)	(1,200)	(931)				
6000 plus Transfer from EMR	887						
Movement to/(from) Gen Reserve	618						
<u>620 Allotments Mill Road</u>							
1500 Allotment Income	1,857	2,000	143			92.8%	
Allotments Mill Road :- Income	1,857	2,000	143			92.8%	0
4500 Repairs & Maintenance	2,188	2,500	312		312	87.5%	135
4540 Water	0	742	742		742	0.0%	
Allotments Mill Road :- Indirect Expenditure	2,188	3,242	1,054	0	1,054	67.5%	135
Net Income over Expenditure	(331)	(1,242)	(911)				
6000 plus Transfer from EMR	135						
Movement to/(from) Gen Reserve	(196)						

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>700 Town Events</u>							
5005 Town Hall Promotions	0	200	200		200	0.0%	
5010 Heritage Day	0	200	200		200	0.0%	
5015 Christmas Events	0	200	200		200	0.0%	
5020 Mayoral Ceremonial Event	200	200	(0)		(0)	100.1%	
5025 International Woman's Day	0	200	200		200	0.0%	
5030 Charter Day	500	500	(0)		(0)	100.1%	
5035 Holocaust Memorial Day	44	200	156		156	22.0%	
Town Events :- Indirect Expenditure	745	1,700	955	0	955	43.8%	0
Net Expenditure	(745)	(1,700)	(955)				
<u>800 Cycle Friendly</u>							
5520 DTC Ebike maintenance costs	148	0	(148)		(148)	0.0%	
Cycle Friendly :- Indirect Expenditure	148	0	(148)	0	(148)		0
Net Expenditure	(148)	0	148				
<u>900 Projects</u>							
4475 Special Projects	4,500	0	(4,500)		(4,500)	0.0%	4,500
Projects :- Indirect Expenditure	4,500	0	(4,500)	0	(4,500)		4,500
Net Expenditure	(4,500)	0	4,500				
6000 plus Transfer from EMR	4,500						
Movement to/(from) Gen Reserve	0						
Grand Totals:- Income	567,793	584,918	17,125			97.1%	
Expenditure	318,042	601,827	283,785	0	283,785	52.8%	
Net Income over Expenditure	249,750	(16,909)	(266,659)				
plus Transfer from EMR	20,993						
less Transfer to EMR	4,500						
Movement to/(from) Gen Reserve	266,244						



**DEAL TOWN COUNCIL  
MEMORANDUM**

**To:** Cllr T Bond Chairperson of the Finance & General Purposes Committee,  
Committee members  
**From:** Mr P Bone Responsible Finance Officer  
**Date:** 1 November 2024  
**Subject:** Annual Grants 2024/25 – Round 2

---

**Annual Grants 2024-25**

The budget for the Annual Grants 2024-25 was set at £20,000

Three rounds of applications were agreed with the following dates:

**Round 1:** Applications close on **Friday 31 May 2024**  
(F&GP Meeting date: Tuesday 23 July 2024)

**Round 2:** Applications close on **Monday 30 September 2024**  
(F&GP Meeting date: Tuesday 19 Nov 2024)

**Round 3:** Applications close on **Friday 31 January 2025**  
(F&GP Meeting date: Tuesday 18 Mar 2025)

**Round 1**

A total of **£3,596.32** was paid out against Round 1 applications.:

This leaves £16,403.68 in the budget for rounds 2&3

**Round 2**

A total of 5 applications were received and validated. The total amount requested is £4,150

The Grants Subcommittee met on 30<sup>th</sup> October to consider these applications and to make recommendations to this committee:

**Recommendations:**

Please see below the recommendations from the Grants Subcommittee:

- 1) **Sholden Primary School:** - Requested a grant of £1,000 to create a green space & sensory garden to be used by pupils as a calm space to relax and enjoy the surroundings.

Members scored the application 28 points out of a possible 33 points.

Recommendation: To recommend to the Finance & General Purposes Committee the payment of a full grant award of £1,000 to create a green space & sensory garden to be used by pupils as a calm space to relax and enjoy the surroundings.

AF P) TB S) All agreed.

- 2) **Samphire Project:** - Requested a grant of £750 to be used to part fund an annual lantern parade & awareness event focussing on children from local schools and their parents.

Members scored the application 20 points out of a possible 33 points.

Recommendation: To recommend to the Finance & General Purposes Committee the payment of a grant award of £450 to part fund an annual lantern parade & awareness event focussing on children from local schools and their parents.

SC P) MC S) 4 for, 1 against. Agreed.

- 3) **North Deal Community Company:** - Requested a grant of £800 to help fund replacement kitchen equipment at the Golf Road Centre.

Members scored the application 26 points out of a possible 33 points.

Recommendation: To recommend to the Finance & General Purposes Committee the payment of a full grant award of £800 to help fund replacement kitchen equipment at the Golf Road Centre.

AF P) MC S) All agreed.

- 4) **Deal Museum:** - Requested a grant of £1,000 to purchase a shelving system to display books and other sales items.

Members scored the application 12 points out of a possible 33 points.

Recommendation: Members agreed not to recommend any grant award as the application failed to achieve 50% of the available marks

- 5) **Royal British Legion:** - Requested a grant of £600 towards the cost of providing refreshments and the hire of a PA system for Remembrance and Armed Forces Day events.

Members scored the application 20.5 points out of a possible 33 points.

Recommendation: To recommend to the Finance & General Purposes Committee the payment of a grant award of £500 towards the cost of providing refreshments and the hire of a PA system for Remembrance and Armed Forces Day events.

TB P) MC S) All agreed.

### **Decisions required.**

Members to consider the above recommendations.

**DEAL TOWN COUNCIL  
MEMORANDUM**

**To:** Cllr T Bond Chairperson of the Finance & General Purposes Committee, Committee members  
**From:** Mr P Bone – Responsible Finance Officer  
**Date:** 21 October 2024  
**Subject:** Annual Return – External Auditors report

---

I am pleased to advise members that the Audit of the Annual Return for Deal Town Council for the year ending 31<sup>st</sup> March 2024 has been concluded and Deal Town Council has received a 'clean' external auditor's report with no items that need to be brought to the attention of the Council.

Please see attached Completion Letter, External Auditors report & Copy of the Conclusion of Audit notice.

A copy of the complete Annual return (AGAR) and Conclusion Notice are now published on the Council's website in compliance with the associated legislation.

**Decision required:**

Members to note the report.

Mr P Bone  
Deal Town Council  
Town Hall  
High Street  
Deal  
Kent  
CT14 6TR

Direct line:

Email:

Date: 25 September 2024

Dear Mr Bone

### **Completion of the audit for the year ended 31 March 2024**

We have completed our audit for the year ended 31 March 2024 and I have pleasure in enclosing the certified Annual Governance and Accountability Return. The External Auditor's Certificate and Report is given in Section 3.

If there are any significant matters arising from the audit, they are summarised in the External Auditor's certificate in Section 3. If we have identified minor scope for improvement we have recorded this on page 2 of this letter. The Council must consider these matters and decide what action is required. In most cases this will be self-evident. In some instances we have referred to further guidance available, in particular, in the publication "*Governance and Accountability for Local Councils – A Practitioners' Guide (England) 2023*". This can be obtained via your NALC or SLCC branch, or downloaded free of charge.

### **Action you are required to take:**

The Accounts and Audit (England) Regulations 2015 set out what you must do at the conclusion of the audit. In summary, you are required to:

**Publish (which must include publication on the authority's website) a statement on or before 30 September to confirm:**

- that the audit has been concluded and that the statement of accounts has been published;
- the rights of inspection conferred on local government electors by section 25 of the Local Audit and Accountability Act 2014; and
- the address at which, and the hours during which, those rights may be exercised.
- Keep copies of the Annual Governance and Accountability Return for purchase by any person on payment of a reasonable sum.
- Ensure that the Annual Governance and Accountability Return remains available for public access for a period of not less than five years beginning with the date on which the Annual Governance and Accountability Return was first published.

Forvis Mazars LLP

Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C001139861. VAT number: GB 839 8356 73



*The Accounts and Audit (England) Regulations 2015 do not specify the period the Completion Notice needs to be on the council's website but this period must be reasonable.*

**Minor scope for improvement in 2024/2025**

The Council has left Box 10 in Section 2 of the Annual Governance and Accountability Return (AGAR) blank. Although the answer could be inferred from other answers on the AGAR the Council should ensure all boxes are filled in, marking nil or not applicable where appropriate.

**Accessibility regulations**

We are aware that the Accounts and Audit Regulations requirement for a physical 'wet ink' signature on the original AGAR, does not allow parish council's to fully comply with the Accessibility Regulations. The National Audit Office are aware that the two pieces of legislation are not compatible, therefore smaller authorities are advised to make it clear on their website that the document is a scan and will not be fully compliant with the Accessibility Regulations.

**Audit fee**

Our fee note for the audit, which is in accordance with the audit fee scales set by SAAA, and available at [Audit Fees | Smaller Authorities' Audit Appointments \(saaa.co.uk\)](https://saaa.co.uk) will follow.

We would be grateful if you could arrange for this to be paid at the earliest opportunity.

Yours sincerely



**Gavin Barker**  
Engagement Lead  
For and on behalf of Mazars LLP

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of Deal Town Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

Not applicable.

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

Not applicable.

External Auditor Name Forvis Mazars LLP, Newcastle upon Tyne, NE1 1DF

External Auditor Signature Forvis Mazars LLP Date 25 September 2024

# **Deal Town Council**

## **Notice of conclusion of audit**

### **Annual Return for the year ending 31 March 2024**

Section 25 of the Local Audit and Accountability Act 2014  
Accounts and Audit (England) Regulations 2015

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1. The audit of accounts for the Council for the year ending 31 March 2024 has been concluded.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of the Council on application to:  
  
Paul Bone, Responsible Finance Officer, Deal Town Council  
The Town Hall, High Street, Deal, CT14 6TR  
(Between 10:00 and 1:00 pm) 07555292446
3. Copies will be provided to any local government elector on payment of **£1** for each copy of the Annual Return.

Announcement made by: Paul Bone, Responsible Finance Officer,  
Deal Town Council

Date of announcement: 27<sup>th</sup> September 2024

## DEAL TOWN COUNCIL MEMORANDUM

**To:** Councillor T Bond Chairperson of the Finance & General Purposes Committee, Committee members  
**From:** Mr P Bone, Responsible Finance Officer  
**Date:** 11 November 2024  
**Subject:** Deal Braderie 2025.

---

For 2024 a budget of £2,400 (excluding staff time) for holding a street Braderie event plus up to £300 for advertising to be paid from the Braderie income was agreed. A total cost £2,700 (plus staff time on the day)

The actual costs for the Braderie were:

Road Closures	£740.00 Plus VAT
First Aid	£558.80 Plus VAT
Event WC	£245.00 Plus VAT
Licence	£670.00 No VAT
Stewards	£368.00 Plus VAT
Advertising	£120 Plus VAT

**Total** **£2,701.80**

The additional staffing costs for the day were £1,215.81

### Stalls

A total of 66 stalls were taken up: 47 public and 19 shops.

Due to the low take up of stalls and the number of concessions given to shops, the expected income of £4,500 from stallholders was significantly lower at £2,060

The costs summarise as: -

Stall Holder Income	£2,060
Less direct costs	(£2,701.80)
Less additional staff costs on the day	(£1,215.81)
<b>Total Loss</b>	<b>£1,857.61</b>

This shows an overall cost to the Council for hosting the Braderie as £1,857.61

(This cost would have been covered by income if all the stall were sold)

Officers have considered ways of holding the Braderie at less costs to the Council.

One of the ideas being explored was by using the part of the Union road Car Park that is used on Saturdays for the Market.

If approved, this would remove the need for many of the fixed costs associated with a street based event.

Initial informal discussions with DDC re use of the car park have suggested this may be possible.



## **Recommendations**

Members to consider if a budget line for a Braderie event in 2025 should be included in the draft 2025/26 Budget.

Members to agree the amount of the budget to be allocated to the Braderie event in 2025.

Members to agree if the use of the Union Road car park should be pursued with DDC as a possible option for the location of a Braderie event for 2025

## **Decisions Required**

Members to consider the above recommendations.

**DEAL TOWN COUNCIL  
MEMORANDUM**

**To:** Councillor T Bond Chairperson of the Finance & General Purposes Committee, Committee members  
**From:** Mr P Bone Responsible Finance Officer  
**Date:** 12 November 2024  
**Subject:** Town Hall Free use request.

---

A request has been received from the Deal & Walmer Chamber of Trade for free use of the Town Hall Chamber, committee room and kitchen on Saturday 23<sup>rd</sup> November in support of the Christmas light switch on between the hours of 4pm to 9pm.  
In addition, they have requested using the Council's 'Santa's Grotto Gazebo' in the undercroft from 4pm.

As the request falls outside the times permitted in the Free Use policy, it has been referred to this committee for decision.

Suitable risk assessments have been received for the event.

**Recommendations**

Members are asked to consider the above request for free use of the Town Hall Chamber, committee room and kitchen on Saturday 23<sup>rd</sup> November in support of the Christmas light switch on between the hours of 4pm to 9pm and use of the Council's 'Santa's Grotto Gazebo' in the undercroft from 2pm.

**Decision Required**

Members to consider the above recommendation.

**DEAL TOWN COUNCIL  
MEMORANDUM**

**To:** Councillor T Bond Chairperson of the Finance & General Purposes Committee, Committee members  
**From:** Gary Simpson, Facilities Manager  
**Date:** 29 October 2024  
**Subject:** Christmas Decorations.

---

Last year a large Christmas tree was placed in the undercroft that was sourced from a local garden centre. It was decorated with old decorations and borrowed lights. (The tree was sent for recycling after the event)

The Council received many compliments on the display.

Officers would like to make this an annual event, and this year would like to similarly decorate the undercroft. To achieve this, I propose a one-off purchase of decorations and similar tree (that will be recycled after the event), and then allocate a yearly budget for the purchase of a tree and the cost of maintaining/replacing any failed/broken decorations including those used internally.

**Recommendations**

1. Members to consider agreeing a one off budget of £1000 to purchase this year's tree, decorations for the tree and decorations for the undercroft to be used on a yearly basis.
2. Members to consider agreeing that a regular budget line of £250 is included in the Council's annual budget for the purchase of a tree and the cost of maintaining/replacing any failed/broken decorations.

**DEAL TOWN COUNCIL  
MEMORANDUM**

**To:** Councillor T Bond Chairperson of the Finance & General Purposes Committee, Committee members  
**From:** Mr P Bone Responsible Finance Officer  
**Date:** 12 November 2024  
**Subject:** Town Hall event/meeting chairs

---

The current chairs being used for meetings/events are now over 15 years old and many are starting to fail/break.

Officers have researched possible replacements with higher weight carrying capacities and have found suitable chairs that are tested to 200kg (31.5stone).  
The current chairs are only rated at 115kg.

A total of 100 chairs would be required to replace the existing chairs at a cost not exceeding £3,000

These chairs come in a variety of colours as shown below

**Recommendation**

Members are asked to consider agreeing that a line is included in the 2025/26 draft budget for £3,000 for replacement chairs.

**Decision Required**

Members to consider the above recommendation.



**DEAL TOWN COUNCIL  
MEMORANDUM**

**To:** Councillor T Bond Chairperson of the Finance & General Purposes  
Committee, Committee members  
**From:** Mr P Bone Responsible Finance Officer  
**Date:** 12 November 2024  
**Subject:** National Pay Award

---

Kent Association of Local Councils (KALC) have advised Deal Town Council of the agreed national pay award figures for 2024/25.

In accordance with staff contracts of employment this must be applied and backdated to 1<sup>st</sup> April 2024.

This back-dated pay will show as unusually high salaries and associated National Insurance and Pension contributions when reported in the November payments.

The award ranges from 3% to just under 6% dependent on the individual pay scale points of staff.

The award is just above the estimate included in the current salaries budget and any potential overspend should be minimal.

**Decision Required**

Members to note the report

**DEAL TOWN COUNCIL  
MEMORANDUM**

**To:** Councillor T Bond Chairperson of the Finance & General Purposes Committee, Committee members  
**From:** Mr P Bone Responsible Finance Officer  
**Date:** 12 November 2024  
**Subject:** Deal Town Council Financial Regulations.

---

At the last meeting of this committee an updated version of Deal Town Council's Financial Regulations were considered that incorporated all the statutory requirements that have been changed or introduced in the latest version of the NALC Model Financial Regulations as well as all references to Chairman or Vice Chairman were amended to Chairperson and Vice Chairperson.

At that meeting members agreed to establish a Task & Finish Working Group to review the DTC Financial regulations and remit back to the F&GP committee.

Cllrs S Beer, T Bond & D Cronk agreed to be members of the Task & Finish Working Group together with the R.F.O.

Members put forward suggested amendments to the updated version of the regulations that was submitted to the committee and made a number of recommended changes to the document to reflect the current practices of the Council and to remove unnecessary formatting.

All of these changes have been incorporated in the attached draft of the Deal Town Council Financial Regulations 2025

**Recommendation:**

Members to consider the attached draft Deal Town Council Financial Regulations 2025 and agree to adopt the updated version.

**Decision required:**

Members consider the above recommendations.

## Deal Town Council FINANCIAL REGULATIONS 2025

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These Financial Regulations were adopted by the council at its meeting held on 19<sup>th</sup> November 2024.

## 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. 'Must' and **bold text** refer to a statutory obligation the council cannot change

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

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

1.7. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.8. 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.

1.9. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council.

1.10. The RFO;

- acts under the policy direction of the council;





**DEAL TOWN COUNCIL**

[www.deal.gov.uk](http://www.deal.gov.uk)

01304361999

- 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.

1.11. 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.

1.12. 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.

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

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

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

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**

- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**
- **declaring eligibility for the General Power of Competence; and**

1.15. In addition, the council **must**:

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

1.16. 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. The accounting records determined by the RFO must be sufficient to explain the council’s transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council;**

2.3. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairperson 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 Finance & General Purposes Committee.

2.4. 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.

**2.5. 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.

2.6. 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.

2.7. The internal auditor shall:

- be competent and independent of the financial operations of the council;
- report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the financial decision making, management or control of the council

2.8. 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.

2.9. 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.

2.10. 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.

2.11. 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 Finance & General Purposes Committee shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of January 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 Finance & General Purposes Committee and the council.

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

3.4. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

**3.5. Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**

3.6. The council shall fix the precept (council tax requirement), and the RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget

3.7. The approved annual budget shall form the basis of financial control for the ensuing year.

### **4. Budgetary control and authority to spend**

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £5,000;
- a duly delegated committee of the council for items over £500; or



the Clerk, in conjunction with Chairperson of Council or Chairperson of the appropriate committee, for any items below £500 normally or £5,000 when acting under delegated authority to act on behalf of the Council in an emergency situation.

Such authority is to be evidenced by a minute or by an authorisation email from the Clerk, and where necessary also by the appropriate Chairperson.

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 Chairperson 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 £2,000. The Clerk shall report such action to the Chairperson 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 £1,000 or 15% of the budget.



4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

## **5. Banking arrangements and authorisation of payments**

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

5.2. The RFO shall prepare a schedule of payments made requiring retrospective authorisation by council, forming part of the Agenda for the Meeting. The council shall review the schedule for compliance and, having satisfied itself shall note payment by a resolution of the council. 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.

5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee ;
- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee; or
- c) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.

5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council, or Finance & General Purposes Committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council or Finance & General Purposes Committee.

5.7. A record of regular payments made under 5.6 above shall be reported within the schedule detailed at 5.2 above.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

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

5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved by the R.F.O.

**5.12. Members and officers are responsible for obtaining value for money at all times.**

## **6. Instructions for the making of payments**

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

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

6.3. All payments shall be affected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council or Finance & General Purposes Committee.

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council, in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by



virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.

6.6. Cheques or orders for payment shall be reported within the schedule detailed at 5.2.

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.

6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made.

6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by the R.F.O. and another officer of the council, are retained and any payments are reported to council as detailed in 5.2 above.

6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided that the instructions for each payment are signed, or otherwise evidenced, by the R.F.O. and another officer of the council, are retained and any payments are reported to council as detailed in 5.2 above.

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairperson of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.





6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

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

6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk and RFO. A programme of regular checks of standing data with suppliers will be followed.

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

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

6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and 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.

6.21. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

a) The RFO shall maintain a petty cash float of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.

## **7. Payment of salaries**

**7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation.** The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Town Clerk.

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

7.6. An effective system of personal performance management should be maintained for the senior officers.

7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

7.8. Before employing interim staff, the council must consider a full business case.

**7.9. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**

## **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 Chairperson of the council at the same time as one is issued to the Clerk or 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 legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairperson and Vice Chairperson 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) For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the advertising of contract opportunities and the publication of notices about the award of contracts. Contracts must not be split into smaller lots to avoid compliance with these rules.**

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)



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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 the council's current Standing Orders and shall refer to the terms of the Bribery Act 2010.

h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

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

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

**k) For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**

## **[12. Payments under contracts for building or other construction works]**

[12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to



supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).]

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

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

### **13. Stores and equipment**

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

13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

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

13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

### **14. Assets, properties and estates**

14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.

14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).



14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

## **15. Insurance**

15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers [in consultation with the Clerk].

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

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

15.4. 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. Risk management**

16.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk with the RFO shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

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



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

17.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

17.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

**DEAL TOWN COUNCIL  
MEMORANDUM**

**To:** Councillor T Bond Chairperson of the Finance & General Purposes Committee, Committee members  
**From:** Mr P Bone Responsible Finance Officer  
**Date:** 12 November 2024  
**Subject:** Date of the next F&GP Committee meeting.

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When setting the meeting schedule for 2024/25 Council agreed to hold an additional meeting of this Committee in December to review the annual budget for 2025/26 at a date to be agreed.

The suggested dates are 12<sup>th</sup> or 13<sup>th</sup> December.

Cllrs may be interested in attending an informal 'Budget Setting' session put on by the R.F.O. on 10<sup>th</sup> December where the R.F.O. can go through the mechanics of setting the Budget and Precept for the Council.

**Recommendations**

Members are asked to consider the date for the December meeting.

Members are asked to consider if an informal 'Budget Setting' session should be put on for any interested Cllrs by the R.F.O. on 10<sup>th</sup> December.

**Decisions Required**

Members to consider the above recommendations.